



# Spanish Income Tax Return (Modelo 100) IRPF

## Deductions Boxes

**Important Legal Disclaimer:** *Only for informative purposes. While we strive for accuracy, please be aware that content may be incomplete or subject to change. Spanish tax laws are updated regularly and vary significantly depending on your Autonomous Community. We strongly recommend verifying your specific financial situation with a qualified Spanish tax advisor (gestor) and the Tax Agency before the filing deadline.*

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## Deductions

### Deduction for primary residence

- 0683** – Start date of the works (for disability adaptation works)
- 0684** – Completion date of the works
- 0698** – Investment with right to deduction (acquisition and/or construction of primary residence)
- 0699** – Amount of the deduction (state portion) for acquisition/construction
- 0702** – Amount of the deduction (state portion) for rehabilitation or extension
- 0703** – Amount of the deduction (regional portion) for rehabilitation or extension
- 0704** – Amount of the deduction (state portion) for disability adaptation works
- 0705** – Amount of the deduction (regional portion) for disability adaptation works
- 0547** – Total state portion of the deduction for investment in primary residence (0698 + 0702 + 0704)
- 0548** – Total regional portion of the deduction for investment in primary residence (0699 + 0703 + 0705)
- 0690** – If the acquisition of the property occurred after 12-31-2012 because it was under construction, indicate the acquisition date (date of the acquisition deed or new construction deed)
- 0691** – Start date of the works (for rehabilitation or extension)
- 0692** – Completion date of the works (for rehabilitation or extension)
- 0709** – Identification number of the mortgage loan
- 0710** – Percentage of the total mortgage loan amount that was effectively used for the acquisition of the primary residence

### Deduction for investment in newly or recently created companies

- 0711** – Tax ID of the first newly or recently created entity
- 0712** – Amount of the investment with right to deduction (first entity)
- 0713** – Tax ID of the second newly or recently created entity
- 0714** – Amount of the investment with right to deduction (second entity)
- 0549** – State portion of the deduction for investment in newly or recently created companies

## Deduction for rental of the primary residence

- 0715** – Tax ID of lessor 1 (rental deduction)
- 0716** – Mark an X if a foreign tax ID has been entered in box 0715
- 0717** – Tax ID of lessor 2
- 0718** – Mark an X if a foreign tax ID has been entered in box 0717
- 0719** – Total amounts paid to lessor 1
- 0720** – Total amounts paid to lessor 2
- 0721** – Amounts paid with right to deduction (rental deduction)
- 0562** – State portion of the rental deduction (50% of 0721)
- 0563** – Regional portion of the rental deduction (50% of 0721)

## Deduction for donations and other contributions

- 0722** – Contributions to priority patronage activities with a limit of 15% of the taxable base
- 0723** – Amount of the deduction (patronage activities)
- 0724** – Amount of the deduction (donations to entities regulated under Law 49/2002)
- 0725** – Amount of the deduction (donations to foundations and associations of public utility not covered by Law 49/2002)
- 0726** – Amount of the deduction (membership fees and contributions to political parties, federations, coalitions, or electoral groups)
- 0552** – State portion of the deduction for donations and other contributions (50% of 0722 + 0723 + 0724 + 0725)
- 0522** – Autonomous Community portion

## Deductions for investments or expenses of cultural interest

- 726** - Deduction for investments and expenses for protection and dissemination of Historical Heritage.
- 0550** – State portion of the deduction for investments or expenses of cultural interest
- 0551** – Regional portion of the deduction for investments or expenses of cultural interest

## Deductions for income obtained in Ceuta or Melilla

- 727** - Total amount of deduction for income obtained in Ceuta or Melilla.

- 0560** – State portion of the deduction for income obtained in Ceuta or Melilla
- 0561** – Regional portion of the deduction for income obtained in Ceuta or Melilla

## Deduction for the acquisition of electric vehicles and Charging Point Installation

- 1916** - Vehicle Category
- 1917** - Vehicle Type
- 1918** - Seller Tax ID (NIF/NIE)
- 1919** - Vehicle acquisition value ([1920] + [1921])
- 1920** - Sales price excluding VAT or IGIC
- 1921** - Inherent expenses and taxes
- 1922** - Subsidized amounts or those to be subsidized
- 1923** - License plate
- 1924** - Registration date
- 1925** - Amount paid on account for future acquisition
- 1926** - Date of payment on account
- 1927** - Deduction base (maximum limit: 20,000 euros)
- 0607** - Deduction amount
  
- 1929** - Location Code
- 1930** - Cadastral reference (property 1)
- 1931** - Tax ID of the person/entity that performed the installation
- 1932** - Installation completion date 1933 - Amounts paid since June 30, 2023
- 1934** - Amounts subsidized through public aid programs
- 1935** - Deduction base
- 0608** - Deduction amount

## Deduction for works to improve the energy efficiency of dwellings.

- 1655** – Situation code (property 1 – for reduction of heating and cooling demand)
- 1656** – Cadastral reference (property 1)
- 1657** – Tax ID of the person/entity that carried out the works
- 1659** – Date of the previous energy efficiency certificate
- 1765** – Previous energy demand for heating and cooling
- 1660** – Amounts paid in 2025 for each property (for reduction of heating and cooling demand)
- 1662** – Deduction amount for reduction of heating and cooling demand

- 1663** – Situation code (property 1 – for improvement in non-renewable primary energy consumption)
- 1664** – Cadastral reference (property 1)
- 1665** – Tax ID of the person/entity that carried out the works
- 1667** – Date of the previous energy efficiency certificate
- 1768** – Previous non-renewable primary energy consumption
- 1770** – Previous energy rating letter (energy consumption)
- 1668** – Amounts paid in 2025 for each property (for improvement in non-renewable primary energy consumption)
- 1670** – Deduction amount for improvement in non-renewable primary energy consumption
- 1671** – Taxpayer holder (property 1 – for works in predominantly residential buildings)
- 1672** – Situation code
- 1673** – Cadastral reference
- 1674** – Tax ID of the person/entity that carried out the works
- 1676** – Date of the previous energy efficiency certificate
- 1773** – Previous non-renewable primary energy consumption
- 1775** – Previous energy rating letter (energy consumption)
- 1677** – Amounts paid in 2025 for each property (for works in predominantly residential buildings)
- 1679** – Deduction amount for works in predominantly residential buildings
- 0567** – Total deduction for works to improve the energy efficiency of housing (1662 + 1670 + 1679)

## Reserves for investments in the Canary Islands

- 0733 - Investment Reserve in Canary Islands 2021: Amount of allocations
- 0734 - Investment Reserve in Canary Islands 2021: Year of allocation
- 0777 - Investment Reserve in Canary Islands 2021: Investments planned in letters A, B, B.bis and D
- 0778 - Investment Reserve in Canary Islands 2021: Investments planned in letters C and D.2
- 0735 - Investment Reserve in Canary Islands 2022: Amount of allocations
- 0789 - Investment Reserve in Canary Islands 2022: Year of allocation
- 0736 - Investment Reserve in Canary Islands 2022: Investments planned in letters A, B, B.bis and D
- 0737 - Investment Reserve in Canary Islands 2022: Investments planned in letters C and D.2
- 0790 - Investment Reserve in Canary Islands 2022: Pending to materialize
- 0738 - Investment Reserve in Canary Islands 2023: Amount of allocations
- 0792 - Investment Reserve in Canary Islands 2023: Year of allocation

0739 - Investment Reserve in Canary Islands 2023: Investments planned in letters A, B, B.bis and D

0740 - Investment Reserve in Canary Islands 2023: Investments planned in letters C and D.2

0741 - Investment Reserve in Canary Islands 2023: Pending to materialize

0742 - Investment Reserve in Canary Islands 2024: Amount of allocations

0794 - Investment Reserve in Canary Islands 2024: Year of allocation

0743 - Investment Reserve in Canary Islands 2024: Investments planned in letters A, B, B.bis and D

0744 - Investment Reserve in Canary Islands 2024: Investments planned in letters C and D.2

0745 - Investment Reserve in Canary Islands 2024: Pending to materialize

0746 - Investment Reserve in Canary Islands 2025: Amount of allocations

0747 - Investment Reserve in Canary Islands 2025: Investments planned in letters A, B, B.bis and D

0748 - Investment Reserve in Canary Islands 2025: Investments planned in letters C and D.2

0749 - Investment Reserve in Canary Islands 2025: Pending to materialize

0750 - Advance investments of future RIC allocations made in 2025: Planned in letters A, B, B.bis and D

0751 - Advance investments of future RIC allocations made in 2025: Planned in letters C and D.2

## Reserve for Investments in the Balearic Islands (Additional Provision 70 of Law 31/2022)

1681 - Investment Reserve in Balearic Islands 2023: Amount of allocations

1682 - Investment Reserve in Balearic Islands 2023: Year of allocation

1684 - Investment Reserve in Balearic Islands 2023: Planned investments in letters A and B

1685 - Investment Reserve in Balearic Islands 2023: Planned investments in letter C

1689 - Investment Reserve in Balearic Islands 2023: Pending to materialize

1780 - Investment Reserve in Balearic Islands 2024: Amount of allocations

1781 - Investment Reserve in Balearic Islands 2024: Year of allocation

1782 - Investment Reserve in Balearic Islands 2024: Planned investments in letters A and B

1783 - Investment Reserve in Balearic Islands 2024: Planned investments in letter C

1784 - Investment Reserve in Balearic Islands 2024: Pending to materialize

1937 - Investment Reserve in Balearic Islands 2025: Amount of allocations

- 1938 - Investment Reserve in Balearic Islands 2025: Year of allocation
- 1939 - Investment Reserve in Balearic Islands 2025: Planned investments in letters A and B
- 1940 - Investment Reserve in Balearic Islands 2025: Planned investments in letter C
- 1941 - Investment Reserve in Balearic Islands 2025: Pending to materialize
- 1942 - Advance investments for Balearic Islands Reserve made in 2025: Planned in letters A and B
- 1943 - Advance investments for Balearic Islands Reserve made in 2025: Planned in letter C

## Deduction for Family Units Formed by Tax Residents in EU or EEA Member States

- 0728** – Net state and regional tax liability of all members of the family unit who are IRPF taxpayers
- 0729** – Non-Resident Income Tax installments corresponding to income obtained in Spain in 2025 by the remaining members of the family unit residing in an EU or EEA member state
- 0730** – Total net tax liability if all members of the family unit had filed jointly
- 0731** – Difference (0728 + 0729 – 0730). If negative, the deduction amount is zero
- 0732** – Deduction corresponding to the taxpayer
- 0565** - Deduction for family units in EU/EEA: State portion
- 0566** - Deduction for family units in EU/EEA: Regional portion

## Deductions for Incentives and Stimuli for Business Investment

- 0752** - General deductions under Corporate Tax Law: Applied in this return
- 0753** - Special regimes for events of exceptional public interest: Applied in this return
- 0754** - Research and development (R&D) activities: Deduction 2025
- 1686** - Technological innovation activities: Deduction 2025
- 0755** - Spanish film productions and audiovisual series (Producer): Deduction 2025
- 1722** - Spanish film productions and audiovisual series (Financier): Deduction 2025
- 1687** - Foreign film productions in Spain: Deduction 2025
- 1688** - Live performing arts and musical shows (Producer): Deduction 2025
- 1723** - Live performing arts and musical shows (Financier): Deduction 2025
- 0756** - Job creation for workers with disabilities: Deduction 2025

**0764** - Business contributions to social welfare systems: Deduction 2025

**0758** - Investment in profits (Art. 37 TRLIS): Deduction 2025

**0759** - Investments in West African territories: Deduction 2025

**0843** - Advertising and publicity expenses: Deduction 2025

## Special Support Regimes for Events of Exceptional Public Interest

**0817** – "Plan de Fomento de la ópera en la Calle del Teatro Real" (Opera Promotion Plan in the Street of the Royal Theater)

**0707** – "Bicentenario de la Policía Nacional" (Bicentennial of the National Police)

**0783** – "Año de Investigación Santiago Ramón y Cajal 2022" (Santiago Ramón y Cajal Research Year 2022)

**0784** – "Año Jubilar Lebaniego 2023-2024" (Lebaniego Jubilee Year 2023-2024)

**0787** – "Caravaca de la Cruz 2024. Año Jubilar" (Caravaca de la Cruz 2024. Jubilee Year)

**1944** – "Inauguración de la Galería de las Colecciones Reales" (Inauguration of the Royal Collections Gallery)

**1947** – "60 aniversario del Festival Porta Ferrada" (60th Anniversary of the Porta Ferrada Festival)

**1948** – "Programa EN PLAN BIEN" (EN PLAN BIEN Program)

**1950** – "Ryder Cup 2031"

**1951** – "Open Barcelona-Trofeo Conde de Godó" (Open Barcelona-Conde de Godó Trophy)

**1952** – "125 aniversario del Real Club de Tenis Barcelona" (125th Anniversary of the Real Club de Tenis Barcelona)

**1953** – "750 aniversario del Consolat del Mar" (750th Anniversary of the Consolat del Mar)

**1954** – "Congreso de la Unión Internacional de Arquitectos" (Congress of the International Union of Architects)

**1955** – "Festival Internacional Sónar de Música, Creativitat i Tecnologia" (Sónar International Festival of Music, Creativity and Technology)

**1956** – "XXXVII Copa América Barcelona" (37th America's Cup Barcelona)

**1957** – "Programa deportivo 'RETO DE'" (Sports Program "RETO DE")

**0706** – "Barcelona Music Lab. El Futuro de la Música" (Barcelona Music Lab. The Future of Music)

**0757** – "Primavera Sound, created in Barcelona"

**0760** – "Año Tàpies. Cien años del nacimiento del artista Antoni Tàpies (1923–2012)" (Tàpies Year. One Hundred Years Since the Birth of the Artist Antoni Tàpies)

**0761** – "Eduardo Chillida 100 años" (Eduardo Chillida 100 Years)

**0762** – "VIII Centenario de la Catedral gótica de Toledo, primada de España" (VIII Centenary of the Gothic Cathedral of Toledo, Primate of Spain)

**0765** – "Año Santo Jacobeo 2027" (Jacobean Holy Year 2027)

- 0766** – "Centenario de la Generación del 27" (Centenary of the Generation of '27)
- 0767** – "Música clásica para todos" (Classical Music for Everyone)
- 0768** – "150.º aniversario del nacimiento de Pau Casals" (150th Anniversary of the Birth of Pau Casals)
- 0769** – "Petit Liceu" (Petit Liceu)
- 0779** – "Fundación Joan Miró 50.º aniversario" (Joan Miró Foundation 50th Anniversary)
- 0780** – "Centenario Gaudí 2026" (Gaudí Centenary 2026)
- 0781** – "Quincuagésimo aniversario del Teatre Lliure" (Fiftieth Anniversary of Teatre Lliure)
- 0785** – "Vigésimo aniversario del Festival Bilbao BBK Live" (Twentieth Anniversary of the Bilbao BBK Live Festival)
- 0786** – "75.ª edición del Festival Música y Danza de Granada" (75th Edition of the Granada Music and Dance Festival)
- 0788** – "150.º aniversario del nacimiento de Manuel de Falla" (150th Anniversary of the Birth of Manuel de Falla)
- 0791** – "Dansaneu, Festival de Cultures del Pirineu" (Dansaneu, Pyrenees Cultures Festival)
- 0793** – "San Diego Comic-Con Málaga"
- 0795** – "Programa de preparación de los deportistas españoles de los Juegos de Los Ángeles 2028" (Preparation Program for Spanish Athletes for the Los Angeles 2028 Games)
- 0796** – "Universo Mujer IV" (Women's Universe IV)
- 0797** – "Gran Premio de España de Motociclismo" (Spanish Motorcycle Grand Prix)
- 0798** – "Deporte Inclusivo III" (Inclusive Sport III)
- 1623** – "Plan 2030 de Apoyo al Deporte Base II" (2030 Plan to Support Grassroots Sport II)
- 1627** – "Ironman Calella-Barcelona"
- 1629** – "Barcelona Mobile World Capital"
- 2060** – "Barcelona 2026 Capital Mundial de la Arquitectura" (Barcelona 2026 World Capital of Architecture)
- 2061** – "Rally Islas Canarias" (Rally Canary Islands)

### Additional Information for Spanish Cinematographic Productions and Live Shows (Article 39.7 of the Corporate Tax Law)

- 1724** – Tax ID of producer 1
- 1725** – Tax ID of producer 2
- 1726** – Tax ID of producer 3

## Deduction for Investment in New Tangible Fixed Assets or Real Estate Investments Used in Business Activities

**0830** – Amount of net income from economic activities obtained in 2024 that is invested in new assets used in the activity

**0831** – Amount of acquisition rights

**0832** – Amount of the deduction

**0833** – Amount of net income from economic activities obtained in 2025 that is invested in new assets used in the activity

**0834** – Amount of acquisition rights

**0835** – 5 or 2.5 percent

**0836** – Deduction for investment in new tangible fixed assets or real estate investments used in business activities

## Deductions for investments in the Canary Islands

### **Deductions from previous years (balances pending application):**

**0837** - Investments in the acquisition of fixed assets: Applied in this return

**0838** - Remaining modalities: Applied in this return

### **Fiscal Year 2025. Modalities of the Corporate Tax Law (LIS):**

**0839** - Research and development (R&D) activities (art. 35.1 LIS): Applied in this return

**1727** - Technological innovation activities (art. 35.2 LIS): Applied in this return

**0840** - Spanish film productions and audiovisual series (art. 36.1 LIS). Deduction for the producer: Applied in this return

**1730** - Spanish film productions and audiovisual series (art. 36.1 LIS). Deduction for the financier: Applied in this return

**1728** - Foreign film productions in Spain (art. 36.2 LIS): Applied in this return

**1729** - Live performing arts and musical shows (art. 36.3 LIS). Deduction for the producer: Applied in this return

**1731** - Live performing arts and musical shows (art. 36.3 LIS). Deduction for the financier: Applied in this return

**0841** - Job creation for workers with disabilities (art. 38 LIS): Applied in this return

**0842** - Business contributions to social welfare systems (D.A. 3rd RD-Law 13/2022): Applied in this return

### **Fiscal Year 2025. Investments in the acquisition of fixed assets:**

**0844** - Investments in the acquisition of fixed assets: Applied in this return

## Additional information on Spanish film productions and live shows (art. 39.7 LIS):

**1732** - Tax ID (NIF) of Producer 1

**1733** - Tax ID (NIF) of Producer 2

**1734** - Tax ID (NIF) of Producer 3

### Deductions for incentives and stimuli for business investment: total amount applied in this return

**0845** - Total amount of deductions for business investment incentives

**0554** - State portion: 50 percent of [0845]

**0555** - Regional portion: 50 percent of [0845]

### Deduction for habitual and effective residence on the island of La Palma

**1847** - Total amount of the deduction for habitual and effective residence on the island of La Palma

**0544** - State portion: 50 percent of [1847]

**0584** - Regional portion: 50 percent of [1847]

## Regional Deductions

### Autonomous Community of Andalusia (Andalucía)

- **0850** - For birth, adoption of children, or foster care of minors
- **0852** - For investment in habitual residence considered protected and for young people
- **0853** - For amounts invested in the rental of habitual residence
- **0854** - For investment in the acquisition of shares or social participations due to company constitution or capital increase
- **0855** - For adoption of children in the international scope
- **0856** - For taxpayers with disabilities
- **0857** - For father or mother of a single-parent family and, where applicable, with ascendants over 75 years old
- **0858** - For assistance to persons with disabilities (General deduction)
- **0860** - For assistance to persons with disabilities (If they require help from third parties)
- **0862** - For domestic help
- **0863** - For legal defense expenses of the labor relationship
- **0864** - For taxpayers with spouses or domestic partners with disabilities
- **0816** - For large families
- **0849** - For educational expenses

- **0851** - For donations with ecological purposes
- **0921** - To promote physical exercise and sports practice
- **0995** - For veterinary expenses derived from companion animals or assistance dogs
- **1476** - For families with a diagnosed celiac disease
- **0865** - Other deductions
- **0564** - Total regional deductions (Andalusia)

## Autonomous Community of Aragon (Aragón)

- **0866** - For birth or adoption of the third or subsequent child
- **0867** - For birth or adoption of a child in consideration of the degree of disability
- **0868** - For international adoption of children
- **0869** - For care of dependent persons
- **0870** - For donations with ecological purposes and for scientific and technical research and development
- **0871** - For acquisition of habitual residence by victims of terrorism
- **0872** - For investment in shares of entities listed on the Alternative Stock Market expansion segment
- **0873** - For investment in acquisition of shares/participations of new or recently created entities
- **0874** - For acquisition or rehabilitation of habitual residence in rural or analogous nuclei
- **0875** - For purchase of textbooks and school supplies
- **0876** - For rental of habitual residence linked to certain debt payment (dación en pago) operations
- **0877** - For rental of social housing (deduction for the landlord)
- **0878** - For people over 70 years old
- **0879** - For investment in entities of the social economy
- **0880** - For birth or adoption of the first and/or second child in towns with fewer than 10,000 inhabitants
- **0881** - For nursery expenses for children under 3 years old
- **1850** - For residence in determined municipalities
- **0885** - For expenses in support or reinforcement classes
- **0888** - For expenses in training for autonomy and independent living of minors with disabilities
- **0882** - Other deductions
- **0564** - Total regional deductions (Aragon)

## Autonomous Community of the Principality of Asturias (Asturias)

- **0883** - For unpaid foster care of people over 65 years old
- **0884** - For acquisition or adequacy of habitual residence for taxpayers with disabilities
- **1556** - For acquisition or rehabilitation of habitual residence for specific groups
- **0887** - For rental of habitual residence
- **0889** - For international adoption of minors
- **0890** - For multiple births or two or more adoptions constituted on the same date
- **0891** - For large families
- **0892** - For single-parent families
- **0893** - For foster care of minors
- **0894** - For certification of sustainable forest management
- **0895** - For expenses of descendants in centers for ages 0 to 3
- **0896** - For purchase of textbooks and school supplies
- **0803** - For birth or adoption of second and subsequent children in councils at risk of depopulation
- **0812** - For taxpayers established as self-employed in councils at risk of depopulation
- **1557** - For training expenses incurred by taxpayers performing highly qualified jobs related to R&D
- **0689** - For taxpayers who move their fiscal residence to Asturias for work reasons
- **0813** - For public transport expenses for residents in councils at risk of depopulation
- **0811** - For the acquisition of electric vehicles (Box **0810** for license plate)
- **1848** - For the care of descendants or adoptees up to 25 years of age
- **1849** - For the emancipation of young people up to 35 years of age
- **0819** - For obtaining aid or subsidies granted by Asturias to Amyotrophic Lateral Sclerosis (ALS) patients
- **1628** - For expenses derived from the rental of housing
- **1630** - For vital expenses incurred by taxpayers up to 35 years of age
- **1643** - For descendants in case of death of a parent due to work accidents
- **1683** - For investment in the acquisition of shares/participations in new or recently created entities
- **0886** - For investment in habitual residence considered protected (includes boxes **0814**, **1610**, **0815**, **0808** for different years)
- **2242** - For expenses derived from diagnosed celiac disease
- **0897** - Other deductions
- **0564** - Total regional deductions (Asturias)

- **0800 / 1611 / 0809** - Amounts generated in 2023/2024/2025 pending application for protected housing

## Autonomous Community of the Balearic Islands (Illes Balears)

- **1718** - For birth (Box **1719** for advance payment of the deduction)
- **1721** - For adoption
- **0898** - For certain investments to improve the sustainability of the habitual residence
- **0899** - For expenses for the purchase of textbooks
- **0900** - For expenses for extracurricular foreign language learning
- **0901** - For donations to certain entities for research, scientific/technological development, or innovation
- **0902** - For donations, temporary use of assets, or collaboration agreements for cultural/scientific patronage
- **0903** - For investment in the acquisition of shares/participations in new or recently created entities
- **0904** - For donations or collaboration agreements regarding sports patronage
- **0905** - For donations to certain entities for the promotion of the Catalan language
- **0906** - For taxpayers with physical, mental, or sensory disabilities or descendants with this condition
- **0907** - For rental of habitual residence
- **0908** - To pursue higher education studies outside the island of habitual residence
- **0909** - For the landlord of properties intended for permanent housing: Insurance premiums
- **1720** - For the landlord of properties intended for permanent housing: Other expenses
- **0910** - For rental of housing in the Balearic Islands derived from temporary residence for work reasons
- **0913** - For donations to third-sector entities
- **0914** - For expenses related to descendants or adoptees under six years old for reconciliation reasons
- **0915** - For certain subsidies and aid granted due to a declared emergency zone (civil protection)
- **1698** - For expenses related to people over 65 years old or people with disabilities
- **0770** - For expenses derived from Amyotrophic Lateral Sclerosis (ALS)
- **1716** - For the promotion of self-employment
- **1763** - For occupation of job positions declared as difficult to fill

- **2237** - To compensate for expenses derived from a house occupied illegally or due to suspension of eviction
- **0771** - Other deductions
- **0564** - Total regional deductions (Balearic Islands)

## Autonomous Community of the Canary Islands (Canarias)

- **0916** - For donations with ecological purposes
- **0917** - For donations for the rehabilitation or conservation of Canary Islands historical heritage
- **0918** - For amounts intended for the restoration, rehabilitation, or repair of assets declared of Cultural Interest
- **0919** - For higher education study expenses
- **0920** - For moving habitual residence to another island of the Archipelago for work-related activities
- **0922** - For birth or adoption of children
- **0923** - For taxpayers with disabilities and those over 65 years old
- **0924** - For daycare custody expenses (Boxes **2040/2042** for Daycare Tax ID; **2041/2043** for amount paid)
- **0925** - For large families
- **0926** - For investment in habitual residence
- **0927** - For works to adapt the habitual residence due to disability
- **0928** - For rental of habitual residence (Boxes **0929/0931** for Cadastral Reference)
- **0933** - For unemployed taxpayers
- **0934** - For donations and contributions for cultural, sports, research, or teaching purposes
- **0935** - For donations to non-profit entities
- **0936** - For non-higher education study expenses
- **0937** - For foster care of minors
- **0938** - For single-parent families
- **0939** - For energy rehabilitation works of the habitual residence
- **0940** - For illness expenses
- **0941** - For dependent relatives with disabilities
- **2044-2047** - Tax ID (NIF/NIE) of the worker(s) included in the Special System for Household Employees
- **0942** - For rental of habitual residence linked to debt payment (dación en pago) operations
- **0944** - For credit insurance premiums to cover non-payment of rent (landlord deduction)
- **2049** - For expenses derived from the adaptation of a property intended for rental as habitual residence
- **2050** - For placing housing on the habitual residence rental market

- **2051** - For Social Security contributions paid for the hiring of household employees
- **2052-2055** - Tax ID (NIF/NIE) of the worker(s) (re-entry/continuation for household employees)
- **2246** - For investment in the acquisition of shares/participations in new or recently created entities
- **0945** - Other deductions
- **0564** - Total regional deductions (Canary Islands)

## Autonomous Community of Cantabria

- **0773** - To compensate for travel and stay expenses of new residents in Cantabria (Box **0776** for amount generated in 2025)
- **0946** - For rental of habitual residence by young people, seniors, and people with disabilities
- **0947** - For care of family members
- **0948** - For home improvement works (Boxes **0997/0998** for pending applications from 2023/2024; **0950** for 2025)
- **0951** - For donations to foundations, Cantabria Coopera Fund, or associations for people with disabilities
- **0952** - For foster care of minors
- **0953** - For investment in the acquisition of shares/participations in new or recently created entities
- **0954** - For illness expenses
- **0772** - For daycare expenses
- **0774** - For birth or adoption of children
- **0775** - For single-parent families
- **0818** - For rental of housing in municipalities at risk of depopulation (landlord deduction)
- **0820** - For daycare expenses for taxpayers with residence in municipalities at risk of depopulation
- **0821** - For expenses caused by moving habitual residence to a municipality at risk of depopulation for work
- **0823** - For investments or donations to Social Economy entities established in Cantabria
- **1707** - For travel expenses for study reasons in municipalities at risk of depopulation
- **1710** - For education expenses
- **1711** - For domestic help (Box **1712** for contribution account code)
- **1701** - For habitual residence in a municipality affected by risk of depopulation
- **1706** - For rental of vacant housing

- **1708** - For investments from new taxpayers coming from abroad (Box **1714** for amount generated in 2025)
- **0955** — Other deductions
- **0564** — Total regional deductions (Cantabria)
- **1715** — Amount generated in 2025 pending application (Travel/stay expenses for new residents)
- **1713 / 0956** — Amount generated in 2024/2025 pending application (Home improvement works)
- **1717** — Amount generated in 2025 pending application (Investments by new taxpayers from abroad)

## Autonomous Community of Castilla-La Mancha

- **0957** — For birth or adoption of children
- **0958** — For disability of the taxpayer
- **0959** — For disability of ascendants or descendants
- **0960** — For taxpayers over 75 years of age
- **0961** — For care of ascendants over 75 years of age
- **0962** — For donations to International Development Cooperation and poverty relief/disability aid entities
- **0963** — For large families
- **0964** — For donations for research, development, and business innovation
- **0965** — For purchase of textbooks, language teaching, and other education-related expenses
- **0966** — For non-remunerated foster care of minors
- **0967** — For non-remunerated foster care of people over 65 and/or with disabilities
- **0968** — For rental of habitual residence for taxpayers under 36 years of age
- **0763** — For donations of cultural assets and contributions to the cultural heritage of Castilla-La Mancha
- **0201** — For habitual residence in rural areas (Box **1907** for municipality code)
- **0204** — For acquisition or rehabilitation of habitual residence in rural areas (Box **1946** for municipality code)
- **0207** — For moving habitual residence
- **0209** — For single-parent families
- **0211** — For daycare expenses (Box **0210** for daycare/center NIF)
- **0212** — For rental of habitual residence linked to debt payment (dación en pago) operations
- **0213** — For rental of habitual residence for large families
- **0228** — For rental of habitual residence for single-parent families
- **0229** — For rental of habitual residence for people with disabilities

- **1906** — For interest expenses for external financing of the acquisition of a first habitual residence by those under 40
- **1908** — For investment in shares/participations in new or recently created entities
- **1909** — For investment in social economy entities
- **0969** — Other deductions
- **0564** — Total regional deductions (Castilla-La Mancha)

## Community of Castilla y León

- **0970** — For taxpayers with disabilities
- **0971** — For acquisition or rehabilitation of habitual residence by young people in rural areas
- **0972** — For donations to foundations of Castilla y León for the recovery of cultural/natural heritage
- **0973** — For donations for the promotion of research, development, and innovation
- **0974** — For amounts invested in the recovery of cultural and natural heritage
- **0799** — For the promotion of mobility (Box **0943** for vehicle license plate)
- **0975** — For rental of habitual residence by young people
- **0976** — For subsidized rehabilitation works for energy efficiency, sustainability, and accessibility
- **0978** — For acquisition of newly built housing for habitual residence (Box **0977** for execution project visa date)
- **0979** — For the promotion of entrepreneurship
- **0980** — For rehabilitation of housing in rural areas intended for rental
- **0985** — For large families
- **0986** — For birth or adoption of children
- **0987** – For multiple births or simultaneous adoptions
- **0988** – For multiple births/adoptions produced in 2023 and/or 2024
- **0989** – NIF of person employed for childcare / school / daycare
- **0990** – Deduction amount for childcare
- **0992** – For adoption expenses
- **0993** – NIF of household employee
- **0994** – Deduction amount for household employee Social Security contributions
- **0996** – Other deductions
- **0564** – Total regional deductions (Castilla y León)

## Autonomous Community of Catalonia (Cataluña)

- **1000** – For birth or adoption of a child or foster care

- **1001** – For donations to entities that promote the Catalan or Occitan language
- **1002** – For donations to entities that promote scientific research and technological innovation
- **1003** – For rental of habitual residence
- **1004** – For payment of interest on loans for master's and doctoral studies
- **1005** – For taxpayers widowed in 2023, 2024, and 2025 (Box **1936** for year of widowhood)
- **1006** – For rehabilitation of habitual residence
- **1007** – For donations to environmental, conservation, or territorial custody entities
- **1008** – For investment by an "angel investor" in new or recently created entities
- **0824** – For the obligation to file IRPF due to having more than one payer
- **2002** – For rental of habitual residence for victims of gender-based violence
- **2003** – For investment in agricultural and housing cooperatives
- **1009** – Other deductions
- **0564** – Total regional deductions (Catalonia)

## Autonomous Community of Extremadura

- **1010** – For acquisition/rehabilitation of habitual residence for young people and victims of terrorism
- **1091** — For acquisition/rehabilitation of habitual residence in rural areas
- **1011** – For dependent work (employment income)
- **1012** – For care of relatives with disabilities
- **1013** – For foster care of minors
- **1014** – For multiple births
- **1015** – For purchase of school supplies
- **1016** – For investment in shares/participations due to company constitution or capital increase
- **1017** – For care of children under 14 years old
- **1018** – For widowed taxpayers
- **1019** – For rental of habitual residence
- **1105** – For residing habitually in municipalities/entities with fewer than 3,000 inhabitants
- **1910** – For interest on external financing for the acquisition of habitual residence for young people
- **2006** – For landlords of vacant housing
- **2007** – For investments in rehabilitation of housing in rural areas for rental purposes

- **2008** – For cash donations to cultural or artistic entities and sports patronage
- **2009** – For taxpayers moving their habitual residence to Extremadura
- **2010** – For aid/subsidies granted by Extremadura to ALS patients
- **2011** – Portions intended for ALS patients and their relatives
- **1020** – Other deductions
- **0564** – Total regional deductions (Extremadura)

## Autonomous Community of Galicia

- **1021** – For birth or adoption of children
- **0822** – For families with 2 children
- **1022** – For large families
- **1023** – For care of minor children
- **1024** – For taxpayers with disabilities or aged 65+ requiring third-party help
- **1025** – For expenses directed at new technologies in Galician households
- **1026** – For rental of habitual residence (Taxpayers aged 35 or under)
- **1027** – For foster care of minors
- **1028** – For investment in acquisition of shares/participations in new entities
- **1031** – For donations for research, development, and technological innovation
- **1032** – For installation of climate control/hot water systems using renewables
- **1034** – For rehabilitation of properties in historic centers
- **0825** – For energy efficiency improvement works in buildings or single-family homes
- **2239** – For aid/subsidies received by persons diagnosed with ALS
- **2240** – For acquisition of textbooks and school supplies
- **0564** – Total regional deductions (Galicia)

## Autonomous Community of Madrid

- **1039** – For birth or adoption of children
- **1040** – For international adoption of children
- **1041** – For foster care of minors
- **1042** – For non-remunerated foster care of people over 65 and/or with disabilities
- **1043** – For rental of habitual residence
- **1044** – For educational expenses
- **1045** – For families with two or more descendants and low income

- **1046** – For investment in acquisition of shares/participations in new entities
- **1047** – For promotion of self-employment for young people under 35
- **1048** – For investments in entities listed on the Alternative Stock Market
- **1049** – For donations to foundations and sports clubs
- **1050** – For care of children under 3, dependent elders, and persons with disabilities
- **1115** – For care of ascendants
- **1116** – For rental management expenses (Landlords)
- **1117** – For mortgage interest payments for young people under 30
- **1118** – For interest on loans for Master's and Doctoral studies
- **1119** – For acquisition of habitual residence due to birth or adoption of children
- **1120** – For obtaining the condition of large family (Box **2019** for validity date)
- **2020** – For the increase in the costs of external financing for the acquisition of habitual residence due to rising interest rates
- **2021** – For the rental of vacant housing
- **2026** – For change of residence to a municipality at risk of depopulation
- **2027** – For acquisition of habitual residence in municipalities at risk of depopulation (Boxes **2028** for price; **2029** for year)
- **2030** – For investments by new taxpayers arriving from abroad
- **2022 / 2031** – Amount generated in 2024 / 2025 pending application
- **1051** – Other deductions
- **0564** – Total regional deductions (Madrid)

## Autonomous Community of the Region of Murcia

- **1052** – For investment in habitual residence by young people (aged 40 or under)
- **1053** – For donations for the protection of cultural heritage or promotion of cultural/artistic/sports/environmental activities
- **1054** – For daycare expenses
- **1056** – For investments in domestic water-saving devices
- **1057** – For investment in acquisition of shares/participations in new or recently created entities
- **1058** – For investments in entities listed on the Alternative Stock Market
- **1059** – For purchase of textbooks and school supplies
- **1060** – For donations for biosanitary research
- **1073** – For adoption or birth
- **1157** – For taxpayers with disabilities
- **1158** – For reconciliation: Minor descendants (Box **1160** for contribution account code)

- **2033** – For reconciliation: Ascendants over 65 years old (Box **2034** for contribution account code)
- **1161** – For non-remunerated foster care of people over 65 and/or with disabilities
- **0991** – For rental of habitual residence
- **1171** – For working women
- **0846** – For donations of assets listed in the Cultural Heritage Inventory of the Region of Murcia
- **0847** – For acquisition of new habitual residence or expansion of the current one for large families
- **2035** – For single-parent families
- **2036** – For language teaching expenses
- **2037** – For Internet access costs
- **2149** – For prescription glasses, contact lenses, and cleaning solutions
- **2150** – For expenses associated with the practice of sports and healthy activities
- **2151** – For expenses associated with Rare Diseases
- **2152** – For investment in social economy entities
- **2153** – For veterinary expenses
- **2155** – For expenses in the acquisition of electric vehicles (Box **2154** for license plate; **2156** for pending 2025 amount)
- **2157** – For expenses in the installation of electric vehicle charging points (Box **2158** for Cadastral Ref; **2162** for pending 2025 amount)
- **1055** – For investment in renewable energy installations (Boxes **2163 / 2038** for pending 2024 / 2025 amounts)
- **1074** – Other deductions
- **0564** – Total regional deductions (Murcia)
  
- **2164** — Amount generated in 2025 pending application (Electric vehicle acquisition)
- **2165** — Amount generated in 2025 pending application (Charging point installation)
- **2166 / 2039** — Amount generated in 2024 / 2025 pending application (Renewable energy installations)

## Autonomous Community of La Rioja

- **1061** — For birth and adoption of children
- **1062** — For amounts invested in rehabilitation of habitual residence
- **1063** — For amounts invested in the acquisition or construction of habitual residence for young people
- **1065** — For acquisition or rehabilitation of a second residence in the rural environment (Box **1064** for municipality code)

- **1066** — For amounts invested in works to adapt the habitual residence for persons with disabilities
- **1068** — For acquisition, construction, or rehabilitation of habitual residence carried out in small municipalities (Box **1067** for municipality code)
- **1069** — For expenses in schools, daycare centers, or personnel hired for the care of children (0-3 years) for residents in small municipalities (Box **1070** for NIF; **1071** for municipality code)
- **1072** — For each minor in foster care (emergency, temporary, or permanent)
- **1163** — For each child (0-3 years) for taxpayers residing in or moving to small municipalities (Box **1162** for municipality code)
- **1075** — For each child (0-3 years) in schools or daycare centers in any municipality of La Rioja (Box **1076** for NIF of center)
- **0255** — For acquisition of new electric vehicles
- **1079** — For internet access for emancipated young people (Box **1204** for small municipality code)
- **1080** — For electricity and gas supply for emancipated young people (Box **1205** for small municipality code)
- **1081** — For investment in habitual residence of young people under 36 years old
- **1165** — For rental of habitual residence for taxpayers under 36 years old (Box **1164** for municipality code)
- **1166** — For acquisition of non-assisted pedal bicycles
- **0250** — For donations for the promotion and stimulus of patronage activities
- **0251** — For donations for research, conservation, and restoration of La Rioja historical heritage
- **0252** — For donations to cultural companies
- **0253** — For donation of cultural assets by authors or creators
- **0254** — For amounts destined for research and restoration of assets forming part of La Rioja historical heritage
- **1168** — To promote physical exercise and sports practice
- **1167** — To mitigate the rise in interest rates of mortgage loans for habitual residence
- **1785** — Destined for ALS (Amyotrophic Lateral Sclerosis) patients
- **2056** — For fees paid to professional agricultural organizations
- **2248** — For diagnosed celiac disease (Box **2247** for Medical Professional NIF/Code)
- **2057** — To promote the fixing of population in the rural environment (Box **2058** for 2025 pending amount)
- **1082** — Other deductions
- **0564** — Total regional deductions (La Rioja)

- **2059** — Amount generated in 2025 pending application (Rural population fixing)

## Autonomous Community of Valencia (Comunitat Valenciana)

- **1083**: For birth, adoption, or foster care of a child.
- **1084**: For multiple births or adoptions.
- **1085**: For birth, adoption, or foster care of a child with a disability.
- **1086**: For single-parent families.
- **1087**: For childcare expenses for children under 3 years old (includes birth, adoption, and foster care).
- **1088**: For reconciliation of work and family life.
- **1089**: For taxpayers with a degree of disability equal to or greater than 33%, aged 65 or older.
- **1090**: For ascendants over 75 years old, or over 65 with a disability.
- **0801**: For hiring household help for the care of individuals (Box **0804** for the employee's NIF).
- **1092**: For the first acquisition of a habitual residence by taxpayers aged 35 or under.
- **1093**: For the acquisition of a habitual residence by persons with disabilities.
- **1094**: For the acquisition or rehabilitation of a habitual residence using public aid.
- **1095**: For the rental of a habitual residence.
- **1097**: For the rental of a residence for activities in a different municipality (Box **1096** for Landlord NIF; **1098** if foreign NIF).
- **1111**: For obtaining rental income where the price does not exceed the reference price for private rentals.
- **1099**: For donations with ecological purposes.
- **1100**: For donations of assets within the Valencian Cultural Heritage.
- **1101**: For amounts donated for the conservation, repair, and restoration of Valencian Cultural Heritage.
- **1102**: For amounts destined by owners for the conservation and restoration of Valencian Cultural Heritage.
- **1103**: For donations destined for the promotion of the Valencian language.
- **1104**: For taxpayers with two or more descendants.
- **1106**: For the acquisition of school supplies.
- **1108**: For conservation or improvement works in the habitual residence (performed between Jan 1, 2014 and Dec 31, 2015; Box **1107** for NIF of worker/entity).
- **1110**: For conservation or improvement works in the habitual residence performed during the current period (Box **1109** for NIF of worker/entity).

- **1112:** For donations or temporary use of assets for cultural, scientific, or non-professional sports purposes.
- **1113:** For amounts destined for cultural passes (abonos culturales).
- **1114:** For amounts invested (up to 2022) in self-consumption renewable energy or thermal energy systems.
- **1169:** For public aid received by workers affected by an ERTE or those who reduced work hours for family reconciliation due to Covid-19.
- **1172:** For monetary donations to research and innovation programs for Covid-19 infections.
- **1173:** For donations to mitigate expenses caused by the Covid-19 health crisis.
- **1180:** For the acquisition of new sustainable vehicles.
- **1181:** For residing habitually in a municipality at risk of depopulation.
- **0805:** For the increase in interest costs of external financing for the acquisition of a habitual residence.
- **0806:** For amounts paid for fertility treatments in authorized clinics.
- **1959:** For amounts paid for determined health expenses.
- **1960:** For amounts paid for expenses associated with sports and healthy activities.
- **1183:** For investment in shares or social participations in new or recently created entities.
- **1962:** For investments (from 2023) in self-consumption renewable energy or thermal energy systems (includes boxes **1958**, **1186**, and **1963** for pending amounts).
- **1702:** For amounts destined to mitigate material damages to the habitual residence derived from storms (includes boxes **1185** and **1703** for pending amounts).
- **1704:** For contributions to the capital of entities developing economic activities (includes boxes **2012** and **1705** for pending amounts).
- **1121:** Other deductions.
- **0564: Total regional deductions** (Sum of all applicable boxes listed above).

**Investment in New Entities (Shares/Participations):**

- **1210 / 1184 / 1964:** Amounts pending from 2022, 2023, and 2024 respectively.

**Renewable Energy Installations (from 2023):**

- **2013 / 1965 / 0848:** Amounts pending from 2023, 2024, and 2025.

**Mitigation of Storm Damage to Habitual Residence:**

- **2014 / 1690:** Amounts generated in 2024 and 2025 pending application.

**Contributions to Capital of Economic Entities:**

- **2015 / 1691:** Amounts generated in 2024 and 2025 pending application.

## Additional Information for Deductions

This annex is used to provide the mandatory identification data (such as Landlord NIFs or Company NIFs) required to validate the deductions claimed in previous sections.

- **Rentals:** Identification of up to two landlords (Boxes **1122** and **1125**) and the amounts paid (Boxes **1124** and **1127**).
- **New Entities:** NIFs of new or recently created companies where the taxpayer has invested capital (Boxes **1131** and **1133**).
- **Alternative Stock Market (MAB):** NIFs for investments in entities listed on the MAB for residents of Aragón, Galicia, Madrid, or Murcia.

## Additional Information for the Regional Deduction for the Rental of Primary Residence Linked to Certain Debt Settlement Transactions (Aragon, Canary Islands, and Castilla-La Mancha)

**1155** – Tax ID of the lessor

**1156** – Mark an X if a foreign tax ID has been entered in box 1155

**1159** – Amounts paid

**1170** – Amount of the regional deduction for the rental of primary residence linked to certain debt settlement transactions

## Additional Information for the Regional Deduction for Expenses in Credit Insurance Premiums to Cover Non-Payment of Rental Income (Lessor's Deduction) – Canary Islands

**1187** – Tax ID of lessee 1

**1188** – Mark an X if a foreign tax ID has been entered in box 1187

**1189** – Cadastral reference 1

**1190** – If no cadastral reference, mark an X in this box

**1191** – Premiums paid

**1192** – Tax ID of lessee 2

**1193** – Mark an X if a foreign tax ID has been entered in box 1192

**1194** – Cadastral reference 2

**1195** – If no cadastral reference, mark an X in this box

**1196** – Premiums paid

**1197** – Tax ID of lessee 3

**1198** – Mark an X if a foreign tax ID has been entered in box 1197

**1199** – Cadastral reference 3

**1200** – If no cadastral reference, mark an X in this box

**1201** – Premiums paid

**1202** – Total amount of insurance premiums paid with right to deduction

**1203** – Amount of the regional deduction for expenses in credit insurance premiums to cover non-payment of rental income (lessor's deduction)

### Additional Information for the Regional Deduction for Rental Contracts for Properties Located in Areas of Cantabria with Demographic Challenges

**0638** – Tax ID of lessor 1

**0639** – Mark an X if a foreign tax ID has been entered in box 0638

**0640** – Amounts paid (lessor 1)

**0641** – Tax ID of lessor 2

**0642** – Mark an X if a foreign tax ID has been entered in box 0641

**0643** – Amounts paid (lessor 2)

**0644** – Total amount paid

**0645** – Amounts paid with right to deduction

**0646** – Amount of the regional deduction for rental

### Additional Information for the Valencian Community Regional Deduction for Amounts Invested up to 2022 in Self-Consumption or Electricity/Thermal Energy Generation Installations Using Renewable Sources

**1392** – Amount paid in 2021 and/or 2022 pending application

**1635** – Amount paid in 2021 and/or 2022 applied in this tax year

**1709** – Amount paid in 2022 pending application in future tax years

**1114** – Total amount of the deduction

### Additional Information for Regional Deductions Related to Energy Efficiency and Sustainability Improvements

**1207** – Cadastral reference 1

**1208** – Cadastral reference 2

**1996** – If no cadastral reference, mark an X in this box (property 1)

**1998** – If no cadastral reference, mark an X in this box (property 2)

**1997** – Amount of the investment with right to deduction (property 1)

**1999** – Amount of the investment with right to deduction (property 2)

**2000** – Total amount of investments made with right to deduction

**2001** – Total amount of the deduction

## Additional Information for the Balearic Islands Regional Deductions for Birth and Adoption

- 1990** – Amount of the deduction (birth)
- 1991** – Amount of the advance payment (birth)
- 1992** – Amount pending to be requested by the taxpayer (birth)
- 1993** – Amount of the advance payment received to be adjusted (box 0504)
- 1994** – Amount of the deduction (adoption)
- 1995** – Amount pending to be requested by the taxpayer (adoption)

## Additional Information for the Canary Islands Regional Deduction for Higher Education Expenses

- 2062** – Tax ID of lessor 1
- 2063** – Mark an X if a foreign tax ID has been entered in box 2062
- 2064** – Cadastral reference 1
- 2065** – If no cadastral reference, mark an X in this box
- 2066** – Tax ID of the university residence/hall of residence 1
- 2067** – Tax ID of lessor 2
- 2068** – Mark an X if a foreign tax ID has been entered in box 2067
- 2069** – Cadastral reference 2
- 2070** – If no cadastral reference, mark an X in this box
- 2071** – Tax ID of the university residence/hall of residence 2

## Additional Information for Regional Deductions Related to Rental of Vacant or Habitual Residences

### Applicable to:

- Canary Islands – Placing properties on the habitual residence rental market
- Cantabria – Rental of vacant properties
- Extremadura – Lessors of vacant properties
- Galicia – Rental of vacant properties
- Madrid – Rental of vacant properties

- 2072** – Cadastral reference 1
- 2073** – If no cadastral reference, mark an X in this box
- 2074** – Cadastral reference 2
- 2075** – If no cadastral reference, mark an X in this box
- 2076** – Cadastral reference 3
- 2077** – If no cadastral reference, mark an X in this box

### Additional Information for the Galicia Regional Deduction for Investment in the Acquisition of Shares or Holdings in Entities Carrying Out Projects Declared of Special Public, Social, or Economic Interest

**2078** – Tax ID of entity 1

**2079** – Amount of the investment with right to deduction (entity 1)

**2080** – Tax ID of entity 2

**2081** – Amount of the investment with right to deduction (entity 2)

**2082** – Total amount of investments made with right to deduction

**2083** – Total amount of the deduction

### Additional Information for the Canary Islands Regional Deduction for Illness Expenses

**2084** – Taxpayer with right to deduction

### Expenses for services provided by medical or healthcare professionals:

**2085** – Tax ID of medical or healthcare service provider 1

**2086** – Annual amount paid

**2087** – Tax ID of medical or healthcare service provider 2

**2088** – Annual amount paid

**2089** – Tax ID of medical or healthcare service provider 3

**2090** – Annual amount paid

**2091** – Tax ID of medical or healthcare service provider 4

**2092** – Annual amount paid

**2093** – Tax ID of medical or healthcare service provider 5

**2094** – Annual amount paid

**2095** – Tax ID of medical or healthcare service provider 6

**2096** – Annual amount paid

**2097** – Tax ID of medical or healthcare service provider 7

**2098** – Annual amount paid

**2099** – Tax ID of medical or healthcare service provider 8

**2100** – Annual amount paid

### Expenses for the acquisition of devices and accessories to compensate for physical deficiencies:

**2101** – Annual amount paid for the acquisition of devices and accessories to compensate for physical deficiencies

**2102** – Total amount of investments made with right to deduction

**2103** – Total amount of the deduction

### Additional Information for Regional Deductions Related to Sports and Physical Activity

**Applicable to:**

- Andalusia – Deduction to promote physical exercise and sports practice
- Region of Murcia – Expenses associated with sports practice and healthy activities
- La Rioja – Deduction to promote physical exercise and sports practice
- Valencian Community – Amounts paid in expenses associated with sports practice and healthy activities

**2104** – Tax ID of service provider 1

**2105** – Tax ID of service provider 2

**2106** – Tax ID of service provider 3

**2107** – Tax ID of service provider 4

**2108** – Tax ID of service provider 5

**2109** – Tax ID of service provider 6

**2110** – Tax ID of service provider 7

**2111** – Tax ID of service provider 8

**2112** – Tax ID of service provider 9

**2113** – Tax ID of service provider 10

**2114** – Tax ID of service provider 11

**2115** – Tax ID of service provider 12

**2116** – Tax ID of service provider 13

**2117** – Tax ID of service provider 14

**2118** – Tax ID of service provider 15

**2119** – Tax ID of service provider 16

**2120** – Tax ID of service provider 17

**2121** – Total amount of investments made with right to deduction

**2122** – Total amount of the deduction

### Additional Information for the Canary Islands Regional Deduction for Expenses Related to the Adaptation of a Property for Rental as a Primary Residence

**2123** – Tax ID of repair and maintenance service provider 1

**2124** – Tax ID of repair and maintenance service provider 2

**2125** – Tax ID of repair and maintenance service provider 3

**2126** – Tax ID of repair and maintenance service provider 4

**2127** – Tax ID of repair and maintenance service provider 5

**2128** – Tax ID of repair and maintenance service provider 6

- 2129** – Tax ID of repair and maintenance service provider 7
- 2130** – Tax ID of repair and maintenance service provider 8
- 2131** – Tax ID of repair and maintenance service provider 9
- 2132** – Tax ID of repair and maintenance service provider 10
- 2133** – Tax ID of repair and maintenance service provider 11
- 2134** – Tax ID of repair and maintenance service provider 12
- 2135** – Tax ID of repair and maintenance service provider 13
- 2136** – Tax ID of repair and maintenance service provider 14
- 2137** – Tax ID of repair and maintenance service provider 15
- 2138** – Tax ID of repair and maintenance service provider 16
- 2140** – Tax ID of repair and maintenance service provider 17
- 2141** – Tax ID of repair and maintenance service provider 18
- 2142** – Tax ID of repair and maintenance service provider 19

### Additional Information for the Valencian Community Regional Deduction for Contributions to the Equity of Entities Carrying Out Economic Activities

- 2143** – Tax ID of entity 1
- 2144** – Tax ID of entity 2
- 2145** – Total amount of investments made with right to deduction
- 2146** – Total amount of the deduction

### Additional Information for the Catalonia Regional Deduction for Investment in Agricultural and Housing Cooperatives

- 2167** – Tax ID of entity 1
- 2169** – Tax ID of entity 2
- 2170** – Total amount of investments made with right to deduction
- 2171** – Total amount of the deduction

### Additional Information for the Galicia Regional Deduction for Investment in Agricultural and Housing Cooperatives

- 2167** – Tax ID of entity 1
- 2169** – Tax ID of entity 2
- 2170** – Total amount of investments made with right to deduction
- 2171** – Total amount of the deduction

### Additional Information for the Cantabria Regional Deduction for Investments by New Taxpayers Coming from Abroad

#### Real Estate:

- 2173** – Cadastral reference 1
- 2174** – If no cadastral reference, mark an X in this box (property 1)
- 2175** – Amount of the investment with right to deduction (property 1)
- 2176** – Cadastral reference 2
- 2177** – If no cadastral reference, mark an X in this box (property 2)
- 2178** – Amount of the investment with right to deduction (property 2)
- Securities:**
- 2179** – Tax ID of entity 1
- 2180** – Amount of the investment with right to deduction (entity 1)
- 2181** – Tax ID of entity 2
- 2182** – Amount of the investment with right to deduction (entity 2)
- 2183** – Total amount of investments made with right to deduction
- 2184** – Total amount of the deduction

### Additional Information for the Galicia Regional Deduction for Expenses Related to the Adaptation of a Property for Rental as Housing

#### Tax Year 2025:

- 2185** – Taxpayer with right to deduction

#### Property Adaptation Expenses:

- 2186** – Tax ID of service provider 1
- 2187** – Annual amount paid (service provider 1)
- 2188** – Tax ID of service provider 2
- 2189** – Annual amount paid (service provider 2)
- 2190** – Tax ID of service provider 3
- 2191** – Annual amount paid (service provider 3)
- 2192** – Tax ID of service provider 4
- 2193** – Annual amount paid (service provider 4)
- 2194** – Tax ID of service provider 5
- 2195** – Annual amount paid (service provider 5)
- 2196** – Tax ID of service provider 6
- 2197** – Annual amount paid (service provider 6)
- 2198** – Tax ID of service provider 7
- 2199** – Annual amount paid (service provider 7)
- 2200** – Tax ID of service provider 8
- 2201** – Annual amount paid (service provider 8)
- 2202** – Total amount paid in 2025
- 2203** – Amount paid applied in this tax year
- 2204** – Amount paid in 2025 pending application in future tax years

### Additional Information for the Catalonia Regional Deduction for Rental of Primary Residence by Victims of Gender-Based Violence

- 2205** – Tax ID of lessor 1

- 2206** – Mark an X if a foreign tax ID has been entered in box 2205
- 2207** – Amounts paid (lessor 1)
- 2208** – Tax ID of lessor 2
- 2209** – Mark an X if a foreign tax ID has been entered in box 2208
- 2210** – Amounts paid (lessor 2)
- 2211** – Total amount paid (sum of boxes 2207 + 2210)
- 2212** – Amounts paid with right to deduction
- 2213** – Amount of the regional deduction for rental