

IRNR Evidence Checklist —

Non-Residents

Same depth, clearer pitch. Documents, calculations (*imputed, rental, sale*), deadlines and QA checks. Updated: 16/10/2025

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0) Executive summary

What you get

- ✓ Expert tax review (*avoid notices*)
- ✓ Typical filing in 24–48h
- ✓ Fixed fee, secure payment
- ✓ Email & WhatsApp support

Cases we cover

Imputed (own use)
Rental (annual or quarterly)
Sale (capital gain) + 3% Form 211 coordination

1,000+ filings/year

4.9/5 average rating

0% formal-defect rejections covered by guarantee

1) Taxpayer details

NIF/NIE

Full name

Country of tax residence

Email / Phone

IBAN for refund

Non-Spanish tax residence proven (certificate if applicable)

2) Property & ownership

Cadastral reference

Full address

Ownership %

Latest IBI verified (rateable value & revision)
 Use confirmed (imputed / rental / sale)

3) Income type & base calculation

Imputed (own use)

- Rateable value **reviewed** → 1.1% **not** → 2% (check / **reviewed** IBI)
- Apportion by days of ownership (calendar year)
- Rate: 19% EU/EEA · 24% others

Rental

- Annual gross income verified (contract/receipts)
- Deductible expenses documented (IBI, community fees, utilities, repairs, **3% building value depreciation**, insurance, interest, professional fees)
- Rate: 19% EU/EEA · 24% others
- Choose **ANNUAL** (1–20 January following year) or **QUARTERLY**

Sale (capital gain)

- 3% withholding (Form 211) paid by buyer
- Gain: sale price – (acquisition cost + expenses + improvements – depreciation)
- Form 210 deadline: **3 months** from the end of the 211 deadline (~4 months from completion)

4) Documents to attach

- Passport/NIE
- Latest IBI (rateable value + cadastral reference)
- Deed / Registry extract (if applicable)
- Lease agreement and receipts
- Invoices for expenses/insurance/interest
- Form 211 receipt (if sale)
- Tax residence certificates / DTC, if applicable

5) Deadlines & accrual

Income type	Accrual	Filing window	Notes
Imputed	31 December	1 Jan — 31 Dec of following year	One return per property/year
Rental (ANNUAL)	31 December	1–20 January of following year	Recommended
Rental (Quarterly)	Quarter end	1–20 Apr/Jul/Oct/Jan	Cash-flow
Sale	Completion day	3 months from end of 211 deadline	Offsets 3% withheld

6) Quality checks before filing

- Correct identification and country of tax residence
- Ownership % and cadastral reference verified
- Correct calculation (1.1% vs 2%) / expenses & depreciation (rental)
- IBAN verified for refund (if any)
- Correct period and deadline per income type
- Save all proofs (PDF) together with filed 210

7) Common errors & penalties

- Late filing: surcharges 1%/month up to 12 months; 15% + interest thereafter.
- Tax office notice: penalty 50%–150% depending on severity.
- Incorrect refund claims: €100–€200.

Avoid errors with review and checklists. If you receive a notice, track deadlines and respond with expert support.

8) Notes & signature

Notes:

Signature

Place & date

9) Hire the service

What's included

IRNR evidence review
Form 210 preparation & filing
Form 211 coordination (for sales)
All receipts delivered + recommendations

Turnaround

Typically 24–48h from complete documentation.

Urgent? Ask on WhatsApp.

Guarantee

We correct at no cost if the tax office rejects due to our formal error.

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Want us to file it for you?

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