

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 reviewed** → 2% (check 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.

Hire now

WhatsApp

Email

Want us to file it for you?

[Form 210 filing by Spain Tax Experts](#) · info@spaintaxexperts.com · [WhatsApp](#)