



## 2011 Income Tax Campaign

# The Tax Agency has already paid €841 million in rebates to 1.2 million taxpayers

- Customer service will be available at the Agency's offices from today until 2 July, the last day of the 2011 Income Tax Campaign
- Over 2 million taxpayers, 36.4% more than last year, have already had their preliminary tax returns confirmed online or over the phone.
- The Tax Agency expects to receive 19.1 million tax returns during the campaign, of which 14.6 million will involve rebates
- The Tax Agency reminds taxpayers that the preliminary tax return is only an estimate and must be checked

**3 May 2012.** The Spanish Tax Agency today opened the period for filing income tax returns corresponding to 2011 (IRPF - Personal Income Tax 2011). The Agency has so far paid €841.4 million from 1,203,469 negative returns, 37.4% more than the same date last year.

This year, over 22 million pre-completed returns and fiscal data will be available to citizens in order to facilitate their tax returns and it is estimated that 8 million taxpayers will use the RENO system to obtain the pre-completed returns and fiscal data quickly. 6.5 million citizens used the service in last year's campaign, its first year of application.

So far 2,004,473 pre-completed returns have been confirmed online or over the phone, 36.4% more than last year. Confirming the pre-completed tax return online speeds up the payment of tax rebates and saves taxpayers the trouble of having to visit their local tax office or bank.

The Tax Agency expects to receive 19.1 million tax returns during the 2011 campaign, of which 14.6 million will be negative, generating €10.955 billion in tax rebates. The Agency started to pay rebates on 12 April, just 48 hours after opening the period for obtaining pre-completed returns online and over the phone. At the same time, it is estimated that just over 4 million tax returns will be positive, totalling €6,308 million.

Customer services will be provided in offices, public administrations and income tax platforms from today, and will be available until 2 July. Online and telephone operated customer services will be available for taxpayers choosing to speed up filing procedures and avoid having to visit their local tax office or bank.

This year there are three new key features of the Income Tax Campaign: The improvement and simplification of the express RENO service for obtaining the pre-populate returns and fiscal data online, the complete renovation of the Tax Return portal on the Spanish Tax Agency website ([www.agenciatributaria.es](http://www.agenciatributaria.es)) and the creation of a new Mobile Portal specifically for mobiles at [www.agenciatributaria.mobi](http://www.agenciatributaria.mobi).

### **Over 5.2 million pre-completed returns applied for via RENO**

So far 5,238,900 pre-completed returns and tax data certificates have been applied for by taxpayers via RENO, an express service that will operate throughout the campaign, allowing users to obtain pre-completed returns and tax data certificates in real time, without a digital certificate and without having to wait for postal delivery.

Taxpayers simply have to log on to the RENO service via the internet, providing your tax identification number (NIF), surname, the content of box 620 of your 2010 tax return and a mobile phone number to which a reference number is sent via SMS. Users then enter this reference number to read, revise, and if necessary, amend and confirm the pre-completed tax return, which effectively files their return.

Any taxpayers who, due to their circumstances, are not eligible for a pre-completed return, can obtain their tax data certificate in real time via RENO. The resulting data can be used to fill out the PADRE tax return programme available on the Tax Agency's website. All users who have not used their RENO system SMS reference number will receive their pre-completed return or tax data certificate by post.

## Evolution of tax rebates and pre-completed returns

	CONFIRMED PRE-COMPLETED RETURNS IRPF 2010	CONFIRMED PRE-COMPLETED RETURNS IRPF 2011	VARIATION 2010 / 2011 (%)
	Number	Number	Number
<b>NATIONAL TOTAL</b>	<b>1.470.147</b>	<b>2.004.473</b>	<b>36,35</b>
ANDALUSIA	280.956	404.344	43,92
ARAGON	44.619	56.749	27,19
ASTURIAS	40.599	55.570	36,88
BALEARIC ISLANDS	26.958	39.553	46,72
VALENCIA REGION	140.209	194.219	38,52
CANARY ISLANDS	75.331	104.979	39,36
CANTABRIA	18.809	27.344	45,38
CASTILLA LA MANCHA	61.843	85.634	38,47
CASTILLA LEON	77.977	106.950	37,16
CATALONIA	241.388	313.384	29,83
EXTREMADURA	32.381	41.719	28,84
GALICIA	73.463	97.920	33,29
LA RIOJA	9.458	11.674	23,43
MADRID	303.807	402.951	32,63
MURCIA	42.070	61.066	45,15

	REBATES PAID IRPF 2010		REBATES PAID IRPF 2011		VARIATION 2010 / 2011 (%)	
	Number	Amount (€ million)	Number	Amount (€ million)	Number	Amount
<b>NATIONAL TOTAL</b>	<b>876.114</b>	<b>665,74</b>	<b>1.203.469</b>	<b>841,45</b>	<b>37,36</b>	<b>26,39</b>
ANDALUSIA	170.322	131,72	250.352	175,47	46,99	33,21
ARAGON	27.004	18,47	32.958	22,27	21,87	20,58
ASTURIAS	24.895	18,84	33.282	24,29	33,69	28,92

BALEARIC ISLANDS	15.567	11,75	22.714	15,30	45,91	30,20
VALENCIA REGION	86.065	57,09	119.675	73,74	39,05	29,16
CANARY ISLANDS	43.554	30,07	62.201	38,07	42,81	26,60
CANTABRIA	11.100	8,53	16.183	11,48	45,79	34,64
CASTILLA LA MANCHA	35.891	27,06	51.232	36,11	42,74	33,43
CASTILLA LEON	45.699	32,28	62.439	41,33	36,63	28,04
CATALONIA	140.530	110,26	183.736	134,09	30,75	21,61
EXTREMADURA	19.535	12,06	26.912	15,11	37,76	25,24
GALICIA	44.711	29,50	60.021	36,67	34,24	24,30
LA RIOJA	5.031	3,50	6.681	4,50	32,80	28,44
MADRID	180.911	155,58	238.825	188,74	32,01	21,31
MURCIA	25.103	18,93	36.031	24,17	43,53	27,69

(Data to 3 May; the Renta 2011 campaign started six days later than the Renta 2010 campaign)

### ***Those not obliged to file a tax return***

- In general, taxpayers with an exclusively earned income of up to €22,000 are not obliged to file a tax return.

The limit for not filing a tax return is reduced to €11,200 if earnings are from more than one employer (with a few exceptions), and also when alimony is received from the spouse or non-taxable child maintenance is received, when the payer is not obliged to withhold and when payments are subject to a fixed withholding rate.

Both limits continue to be valid for not filing a tax return if the taxpayer has, instead, or as well as, the following income:

- Dividends, interest and capital gains subject to withholding up to a ceiling of €1,600.
  - Attributed income from real estate, yields from capital investments not subject to withholding from treasury bills and aid for purchasing subsidised or market value housing, with the joint limit of €1,000.
- Taxpayers who have earned income, capital income and economic activities, as well as property earnings of up to €1,000, including

property losses of less than €500 are also not obliged to file a tax return.

### ***The pre-completed tax return: Who and how?***

Taxpayers able to obtain a pre-completed return are those who only have earned income, returns on capital investment subject to withholding or income tax, treasury bills, income from real estate of a maximum of two properties, property earnings subject to withholding or income tax and subsidies for acquisition of a usual home. The deduction for acquisition of a usual home with a mortgage loan, the reduction for contributions to pension plans and the deduction for donations do not prevent obtaining the pre-completed return.

Taxpayers have until the end of the campaign, 2 July, to obtain their pre-completed returns. The quickest way of obtaining it is online, at [www.agenciatributaria.es](http://www.agenciatributaria.es)

### ***The pre-completed return should be revised***

The Spanish Tax Agency would like to remind you again this year of the advisability of revising the pre-completed Income Tax Return, since, at the time it was drawn up, the Tax Agency may not have had all the taxpayer's details for the Tax Return, information which the taxpayer must include in the pre-completed return.

Some of the typical cases where we recommend this revision are the following:

- Properties and their cadastral reference numbers.
- Personal and family circumstances (if they changed in 2011).
- Union dues paid.
- Deductions for maternity.
- Deductions for investments in the usual home and compensation for its acquisition before 20 January 2006 (box 738).
- Deduction for usual home rental.
- Deduction for improvement works on the usual home.
- Deduction for home-buyer account
- Autonomous community deductions

### ***How do I modify my pre-completed income tax return?***

When the taxpayer wants to modify the pre-completed return, it can be done in the following ways:

- Online: [www.agenciatributaria.es](http://www.agenciatributaria.es)
- By telephone: 901 200 345
- In Spanish Tax Agency or Autonomous Community Offices (by appointment, which can be requested online, or by calling 901 12 12 24 or 901 22 33 44)
- In collaborating entities
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### ***Confirming the pre-completed return***

There are various ways of confirming the pre-completed return, depending on whether the result is an amount to be refunded or paid and whether payment is made by direct debit or not. Paying by direct debit means that you are able to file the Income Tax Return or confirm the pre-completed return any day, until 27 June, but the payment will not be made until 2 July, the last day of the Income Tax Return Campaign. Payment by direct debit does not preclude the option of paying taxes in two instalments (the second instalment is paid on 5 November).

- Online and telephone filing (no visit to tax offices), until 2 July (27 June if tax is paid by direct debit. Direct debit charged 2 July):

METHODS		Type of pre-completed return that is able to use this method
Online	<a href="http://www.agenciatributaria.es">www.agenciatributaria.es</a>	ALL whether the result is an amount to be refunded or paid (by direct debit: an electronic signature is not necessary)
By telephone (VRU) Automated service	901 12 12 24 (24 hours)	To refund
By SMS	Message to 217223 <i>Income Tax</i>	To refund

	<i>Return(space)receipt number of pre-completed return(space)NIF</i> If the pre-completed return is a joint return, add <i>(space)spouse's NIF</i>	
<b>By telephone (operator)</b>	901 200 345 (from 09.00 to 21.00, Monday to Friday)	To refund and pay (by direct debit)
<b>By online banking and telephone banking</b>		To refund and pay (not by direct debit)
<b>At ATMs of certain banks</b>		To refund and pay (not by direct debit)

- In person filing, until 2 July (27 June if tax is paid by direct debit. Direct debit charged 2 July):

<b>METHODS</b>		<b>Type of pre-completed return that is able to use this method</b>
In <b>branches of collaborating financial institution</b>		To refund and pay (not by direct debit)
In <b>Spanish Tax Agency</b> or Autonomous Region offices		To refund and pay (by direct debit)

## Wealth Tax Return

In this year's campaign the obligation of filing a wealth tax return has been imposed for taxpayers with amounts payable (after applying the corresponding deductions and discounts) and also for those without amounts payable, but who have assets and rights worth over €2 million.

Under national regulations, the minimum tax allowance is €700,000 and the allowance for main residence is up to €300,000, although both limits may vary depending on the autonomous region.

All taxpayers required to declare assets may only do so online (using the RENO system, DNI-e, or digital certificate). The submission period starts today and ends on 2 July (until 27 June for direct debit payments).

### *Assistance and information service*

- Internet. [www.agenciatributaria.es](http://www.agenciatributaria.es)  
(provides information and help 24 hours a day).
- Telephone assistance: 901 200 345  
(to manage the pre-completed return; from 09.00 to 21.00, Monday to Friday)
- Tax Return Information Telephone Number: 901 33 55 33.  
(for answering questions; from 09.00 to 20.00, Monday to Friday)

### *Appointments service*

- Internet. [www.agenciatributaria.es](http://www.agenciatributaria.es)
- Telephone enquiries (with operator): 901 22 33 44  
(from 9:00 am to 8:00 pm, Monday to Friday).
- Telephone enquiries (automatic operator): 901 12 12 24  
(24 hours, Monday to Sunday).