Fube

GUIDE

How to export the income and expense record books in Fube



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> If you are taxed under direct assessment, keeping an income book and an expense book up to date is not optional: they are the mandatory records your IVA and IRPF are calculated from. The trouble comes when you need to reconcile them at the end of the quarter and hand them over to your accountant: an invoice that was left as a draft, a corrective invoice you don't know how to record, a total that doesn't add up. This guide is for self-employed professionals and SMEs who want to get those two books in Excel, already reconciled, without building their own spreadsheet.

It's worth being clear about one thing from the outset: **Fube organises and exports your data in record book format, but it does not file anything with the AEAT on your behalf**. The exports are files for you to review, archive or hand over to your accountant, who is the one who works with them and files the tax returns. This is no substitute for professional judgement: if your situation has any particular features, check with your accountant.

Before you start: what you need to have up to date

The book is a direct reflection of what you have invoiced and recorded in Fube, so the export will only be accurate if that data is complete. Before exporting, check that:

- **Your invoices for the period have been issued.** The income book only includes invoices with the status *issued*; those still in draft do not appear. If you have any outstanding, **create and issue them first**.
- **The expenses for the period have been recorded** with their tax base and input IVA. You can **record them manually or digitise them by scanning** so that nothing deductible is left out.

- **Each document has the correct taxes** for your territory (IVA on the mainland and the Balearic Islands, IGIC in the Canary Islands, IPSI in Ceuta and Melilla). If in doubt, review **how taxes are applied on your invoices**.

Fube builds both books automatically as you invoice and record expenses, so there is no prior step of 'transferring to the book': the export is based on what is already in the app. You can see the full scope on the **income and expense record books** page.

Step 1: Open the book you want to export

Fube keeps two separate books:

- The **income book**, with all invoices issued in the period (tax base, output IVA and IRPF where applicable).
- The **expense book**, with all deductible expenses recorded (tax base, input IVA and IRPF withheld from professionals where applicable).

Go to the **Reports** section and open the book you want to work on (**Income book** or **Expense book**). Each one is exported separately, so you will end up with two files: one for income and one for expenses.

> **Note: these are two of the books required by the Regulations, not all of them.** Article 68 of the IRPF Regulations also requires a **capital goods register** from anyone under the direct assessment scheme (standard or simplified, business owner or professional) and, if you carry out a **professional** activity, a fourth book of **money on account and disbursements**.
>
> **Fube also keeps** the capital goods register, but it isn't exported from here: it comes from **Reports > Depreciation**, covers a full financial year and is explained in **recording depreciation and the depreciation schedule**. Fube also exports the money on account and disbursements book, from **Reports**, on the **Money on account and disbursements** card, which appears if you have any money on account receipt: how receipts are recorded and disbursements are marked is covered in **disbursements and money on account**.

Step 2: Select the period

Within the book, choose the period: the **quarter**, the **month** or the **year**, without picking dates on the calendar. The book opens on the quarter that is due for filing (in October, the third), which is what you'll usually want when closing.

Step 3: Check that the book balances

Before downloading, a quick review is a good idea. On screen you have the book **row by row**, with the same rows and the same order as the Excel file: the transaction date, the number, the customer or supplier with their NIF, the taxable base, the taxes, IRPF where applicable, disbursements and the advance deducted if the period includes them, and the total. Check that:

- **No invoice from the period is left in draft.** If the total doesn't match what you expected, it's almost always an unissued invoice: mark it as issued and check again.
- **Corrective invoices appear separately.** A corrective or credit invoice appears as a separate entry, as a negative amount and referencing the invoice it corrects. This fits how invoicing works under Verifactu, where an issued invoice is neither modified nor deleted: it is corrected. If you want to understand that flow, see how to **get started with Verifactu**.

The book totals are the basis for your tax returns: the output IVA from the income book and the input IVA from the expense book feed your Modelo 303; income and expenses, your Modelo 130; and withholdings, your Modelo 111.

Let Fube compare the book with your 303

There's no need to reconcile it by eye. If you've chosen a **month or a quarter**, the **Reconciliation with Modelo 303** card appears on the book screen: it compares the IVA in the book with the IVA in the draft return for that same period and summarises it in a label (**No discrepancies** or **Review difference**) with the exact amount of the difference when there is one.

In the income book it compares your output IVA with the accrued IVA in the sales boxes of the draft; it deliberately leaves out self-assessed IVA on purchases and the equivalence surcharge, which don't come from your income book. In the expense book it compares your input IVA with **box 45**, the one for IVA deductible on input tax paid on ordinary domestic transactions.

Two conditions for the card to work:

- **The period must be a month or a quarter.** For a whole year there is no 303 to compare it with.
- **You need tax returns in your plan**, from Pro upwards. If you don't have them, the card doesn't appear and you do the review row by row.

A difference isn't always an error

Both books and the tax returns go by **transaction date**: an invoice for work done in March but issued in April goes into the first-quarter book, just as it does in its 303. If the issue date is different, the row shows it underneath, and the Excel file includes both.

Even so, the book and the return don't necessarily give the same figure: the 303 puts some transactions in other boxes, such as reverse charge.

On the expense side there are more legitimate reasons for a discrepancy: intra-community acquisitions, imports with a DUA, depreciation, pro rata or manual adjustments mean the input IVA in the book and the deductible IVA in the return need not match. The card gives you the amount of the difference; deciding whether something is surplus or missing is a matter for your adviser.

Step 4: Export the book to Excel

With the period chosen and the book reviewed, click **Download Excel**. Fube generates an **Excel (XLSX)** file with the same rows and the same order you see on screen, ready to review or send to your accountant. Repeat the process in the other book to get both files: income and expenses.

If your adviser prefers to work with the supporting documents too, in addition to the Excel file you have **Invoices as ZIP** in the income book and **Receipts as ZIP** in the expense book, which download the PDFs for the period. The ZIP is prepared in the background, so you can keep working while it's generated.

Edge cases and common errors

- **An income or expense item that didn't go through Fube is missing.** The book reflects what you've issued and recorded within the platform; Fube doesn't invent entries that don't exist in your account. If you have other income or expenses, you add them in your accounts or your adviser includes them at closing.
- **The total doesn't match the return.** The most common cause is an invoice from the period still in draft. The income book only counts issued invoices, so check that none are left unissued before exporting. If they're all issued and the difference is still there, look at the transactions the 303 puts in other boxes, such as reverse charge.
- **An expense you only partly deduct.** A vehicle (50% of the IVA unless you prove exclusive use), household utilities in proportion to the space used for the business, or a mobile phone according to professional use are partially deductible. Fube **doesn't apply that percentage for you**: the book records exactly what you entered in the expense, so you decide the apportionment and enter it yourself when recording it, following your adviser's criteria.
- **A sale to an intra-community customer.** It goes into the income book as an exempt transaction, with no output IVA, and is also declared in Modelo 349. You'll find the details in generating Modelo 349.
- **You need the same book for several quarters.** Change the period and download again; each download corresponds to the period selected at that moment.
- **A fee note with disbursements or money on account deducted.** The row total is what you charge: it adds the disbursements and subtracts the money on account the customer already paid you. So that the row balances, the Excel file includes two extra columns, **Disbursements** and **Money on account deducted**, and then base + taxes − IRPF + disbursements − money on account deducted gives the total. They only appear if the period contains a document with them, both in the Excel file and on the book screen; otherwise, the book has the usual columns. The same happens in the expense book with what you paid on a customer's behalf and marked as a disbursement: it goes under **Disbursements** and not in the base. How to mark each of them is covered in disbursements and money on account.
- **You can't see the full details in an entry.** Check that the invoice or expense has the customer or supplier with their NIF and the taxes correctly entered; the book carries over exactly what you recorded in the document.

Frequently asked questions

What format are the books exported in?

Each book for a period is downloaded in **Excel (XLSX)**, in register book format. In addition, you can download a ZIP with the PDFs of the invoices (income book) or of the invoices and receipts (expense book) for that period.

Does this export file the book with the AEAT?

No. Fube generates the file for you to review, keep or hand over to your accountant. The filing of the tax returns with the AEAT is done by your accountant or by you, with your certificate or Cl@ve. It is a data export, which is different from any automatic submission.

What must each book entry include?

The regulations require, for each entry, the document number, the date, the name and NIF of the other party, the description, the taxable base, the IVA rate and amount, the IRPF where applicable and the total. The Excel file that Fube generates includes those columns — plus one for each type of tax that appears in the period, the **Disbursements** and **Deducted provision** columns if the period has them, and, in the income book, the reason and reference of corrective invoices — filled in with what you recorded in each document. If any of them comes out blank, the gap is in the document and not in the export: open it, complete it and export again.

Do draft invoices appear?

No. The income book only includes issued invoices. That is why, before exporting at the end of the period, it is worth checking that no invoice is left unissued.

How long should the books be kept?

The regulations require you to keep the book and its supporting documents for several years from the last tax return; it is best to confirm the exact period and how it applies to your case with your accountant. As your books and the PDFs of your invoices and receipts live in Fube and you can export them whenever you like, you always have the backup to hand.

Fube

START TODAY

Put this into practice with Fube

Create your free account and issue your first Verifactu-compliant invoice in minutes. No card, nothing to install.

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Invoicing and business management for freelancers and SMEs in Spain