Fube

GUIDE

How to prepare the Renta summary and the Renta WEB file in Fube



How to prepare the income tax return summary and the Renta WEB file in Fube

> When income tax return season comes round, the business activity section is the one that eats up the most time: adding up what you invoiced during the year, sorting your expenses into their boxes and remembering what you already paid in advance in your instalment payments. If you are self-employed under direct assessment and keep your invoices and expenses in Fube, those figures have already been calculated.

The **income tax return summary** shows them to you in the order the return asks for them, each with its box, and also gives you the **record books in a file for Renta WEB**. This guide shows you how to get it ready, how to read it and how to use the file sensibly.

Before you start, you need to have the year's invoices and expenses recorded. And, so that the file includes your activity and the expenses go to the right box, two settings that you only make once: the activity in your company details and the item for each expense category (Steps 1 and 2).

One clarification to begin with: **Fube does not file your income tax return or fill it in for you**. It prepares the figures for your business activity and the file; you or your adviser complete the return. And none of this is personalised tax advice: if you have any doubts about your situation, check with your adviser.

Where the figures come from

Fube does not make a new calculation for the income tax return: it uses **the same one as the fourth-quarter 130**, which covers the whole year, and breaks it down by item. That is why what you see here matches your fourth-quarter **modelo 130**.

In the summary	Where it comes from
Taxable income	Box [01] of the fourth-quarter 130
Deductible expenses, by item	Box [02] of that same 130, broken down expense by expense; the total matches [02] to the cent

In the summary	Where it comes from
Provisions and hard-to-justify expenses (box 0222), only under simplified direct assessment	5% of net income, up to a maximum of €2,000 a year. It is also included in box [02] of the 130
Net income	Income minus expenses and, under simplified assessment, minus that provision
Withholdings on your sales (box 0599)	Box [06] of that 130: the IRPF your customers withheld from you
Instalment payments (modelo 130) (box 0604)	What you paid in the year's 130s that are recorded as filed in Fube

You do not need to have saved the fourth-quarter 130: Fube calculates it on the spot using your invoices and expenses as they stand today. The instalment payments, on the other hand, do come from the 130s you marked as filed.

The boxes Fube shows are those of Renta WEB 2025. The AEAT may renumber them from one tax campaign to the next: if they do not match the ones you see in Renta WEB, go by the name of the item.

Step 1 · Complete your activity in the company details

Go to **Settings › Company** and scroll down to the **Tax profiles** section:

1. Check that the **Taxpayer type** is **Self-employed (Direct Assessment)**. If you have any doubts about this section, the guide to **your company's tax details** explains it in full.
2. In **Activity type (IRPF)**, choose yours: professional activity, business activity, property letting…
3. In **IAE heading**, enter the group or heading of your tax registration, the one shown on your 036 or

37.

These two fields only appear if you are self-employed or if you have not yet chosen a taxpayer type. And there is **one per company**: if you have two activities, the file includes them all under the same one, and you will have to split them up manually.

Step 2 · Assign each expense category its income tax return item

The income tax return does not ask for 'expenses', it asks for expenses **by item**: leases, utilities, professional services, insurance premiums... Fube decides this based on the category, so you choose it once rather than expense by expense.

1. Go to **Purchases › Expense categories** and open a category.
2. In **Expense item (income tax return)**, choose the one that applies.
3. Save, and repeat with the others.

There are expenses that Fube places on its own, in this order:

1. A line that is **depreciated** goes to depreciation of tangible fixed assets, or to that of intangible assets if it is software.
2. The **self-employed contribution** goes to the business owner's Social Security.
3. If it is neither of these, **the item of its category** takes precedence.
4. If the category has no item but the expense is **rent marked with its code** (the same as in the Modelo 115), it goes to leases and royalties.
5. Everything else goes to **Other external services**, and the summary alerts you with its amount.

And one thing Fube does that is worth knowing: if you **do not deduct the IVA** on an expense, or you pay **equivalence surcharge**, that part does not stay within the expense but goes on its own line, 'Non-deductible input IVA'.

Step 3 · Open the year's summary

Go to **Reports › IRPF › Income tax return summary**. By default it opens the **previous tax year**; at the top right you can choose another one.

The screen goes from the general to the specific:

- **Before filing your tax return**: the warnings, if there are any. Read them first.
- **Business income**: taxable income, deductible expenses and net income.

- **Income** and **Expenses**: each item with its code, its box, how many documents make it up and its amount. If there are expenses without an item, below you will see how much goes to 'Other external services' and a link to **Go to expense categories**. If you collected invoices in another currency, the positive exchange difference appears under 'Other income' (box 0178) and the negative one under 'Other financial expenses' (box 0203); in the Renta WEB file they go in as entries without an invoice (**invoicing in another currency**).
- **Withholdings and payments on account**: the withholdings on your sales and the instalment payments, with the quarters they come from.
- **Business details**: your NIF, your type of activity, your activity heading, the code they use in the records and your direct assessment method. If anything is missing, it links you to the company details.

If you are self-employed under **simplified direct assessment** and have it ticked in the company details, below the expenses you will also see the **provisions and hard-to-justify expenses**, with their box 0222: 5% of net income, up to €2,000 a year. It does not apply if you opt for the reduction for economically dependent self-employed workers or those with a single unrelated customer; Fube does not know whether this is your case and reminds you in the warnings.

If you correct a category or an expense, check the summary again: it is recalculated with whatever is there.

Step 4 · Download what you need

Under **Downloads** you have three buttons:

- **PDF summary**: the summary as it is, for your records or for your adviser.
- **CSV summary**: the same figures to open in a spreadsheet.
- **Renta WEB file**: the IRPF **record books** for the year in the AEAT format, an XLSX with two tabs, **INGRESOS** and **GASTOS**. Fube gives it the name the AEAT requires: the tax year, your NIF, the letter D and your name.

Step 5 · Import the file into Renta WEB and compare it with the summary

The screen tells you where it goes: in Renta WEB, **Income from economic activities under direct assessment › Import record books**.

This is a new file in Fube, so do not assume it will go in without any adjustments. After importing it, compare what Renta WEB has filled in with the summary: the income, each expense item, the net income, the withholdings and the instalment payments. If Renta WEB rejects a row or a figure does not appear where you expect, the PDF summary has them all with their box, so you can type them in or have your adviser review them.

Two columns in the expenses book are left empty on purpose: the date of receipt and the deductible tax amount. If Renta WEB asks you for either, fill it in in the file itself.

Edge cases and warnings you may see

- **You are a company, or you are on the modules system.** The summary tells you at the top: the section of the tax return it prepares is the one for activities under direct assessment, and it does not apply to you. If the company record has no taxpayer type, it also warns you so you can check it.
- **The instalment payments show zero, or quarters are missing.** Fube only counts the Form 130s recorded as filed in Fube. If you filed any outside Fube, add them yourself.
- **There are expenses under 'Other external services'.** They come from categories without an item. Give them theirs (Step 2) and check the summary again.
- **Sales invoices without the customer's NIF or expenses without the supplier's NIF.** The summary tells you, with the document numbers: the AEAT requires that NIF in the records. An invoice **without a tax breakdown** does not go in the file, although its base does count in the summary.
- **An expense from the year with the invoice issued the following year.** It goes to the fourth quarter, and Fube warns you that Renta WEB may reject it.
- **You sell with IGIC or IPSI.** Those sales go in the book with their base and with the IVA rate and amount at zero, and the summary warns you about it.

- **The Renta WEB file is over 4 MB.** Renta WEB does not accept larger files and the year is not split automatically. Fube downloads it anyway, but the download ends with a warning showing its size: to import it, split it into several files by activity.
- **Your activity is property letting.** The AEAT requires the location and the cadastral reference of the property in each entry, and Fube does not store them: you have to add them by hand in the 'Property' columns of the file.

Frequently asked questions

Is this the whole income tax return?

No. It is the section for your business activity —income, expenses and net income— with the withholdings on your sales and the instalment payments. The rest of the tax return (your home, other income, deductions) does not come from your books and you complete it in Renta WEB.

Do I need to have filed the fourth-quarter Form 130?

For income and expenses, no: Fube calculates that quarter on the spot. For the instalment payments, however, only the Form 130s you marked as filed in Fube count, and no others.

What about the rent for my premises?

As an expense, it goes to leases and royalties if you marked it with its code and its category has no other item. What you withhold from the landlord you pay in **Form 115** each quarter and summarise in **Form 180** each year.

Reach your tax return with the year already added up

A self-employed person's tax return is not done on the day you open Renta WEB: it is done with every invoice and every expense you record properly. With the activity and categories set up once, the summary comes out on its own and matches your Form 130s. You can **start for free** and see it with your own figures.

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