Fube

GUIDE

How to prepare Modelo 115 for rent withholdings in Fube



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> If your business pays rent on premises, a warehouse or an office and the landlord invoices you with an IRPF withholding, that withholding is not a discount you get to keep: you pay it to the tax authorities on the landlord's behalf, quarter by quarter, with Modelo 115. The maths is simple; what wears you out is going through the rent invoices one by one to work out the base and the amount withheld.

Fube prepares the 115 from those same invoices, the ones you already record as expenses. There is one condition, and it is the one most often forgotten: **the expense has to be marked as rent**. This guide shows you how to mark it, how to put together the quarter's return and where each box comes from.

Before you start, you need to have the quarter's rent invoices recorded as expenses, with their withholding. If you don't record them in Fube yet, start by **recording and digitising your expenses**.

And one point to clarify from the outset: **Fube calculates the 115 and generates the file, but it does not file it with the AEAT for you**. You or your accountant file it on the AEAT e-office. If you have any doubts about your specific situation, check with your accountant.

What the 115 declares and what Fube fills in

The 115 is a short return: five boxes. Fube takes three from your expenses, one is calculated automatically and the other only exists in a supplementary return.

Box	What it is	Where it comes from in Fube
[01] No. of recipients	The different landlords you have paid rent to in the period	The different suppliers on your rent expenses
[02] Withholding base	The rent on which the withholding was calculated	The withholding base of those expenses
[03] Withholdings	What you have withheld from them	The withholding on those expenses

Box	What it is	Where it comes from in Fube
[04] To be deducted	What has already been paid for the same period in a previous return	Only in a supplementary return
[05] Amount payable	[03] minus [04]	Calculated automatically

Note box [01]: **it counts landlords, not invoices**. In the example company, Climadur Instalaciones, S.L., which pays monthly rent for the workshop warehouse and the shop premises to two different landlords, the quarter has six rent invoices and box [01] comes out as 2.

Don't confuse the 115 with **Modelo 111**: both declare withholdings that you apply to others, but the 111 covers professionals and payroll, and the 115 covers rent. And once a year, what you have declared in the four 115s is summarised landlord by landlord in **Modelo 180**.

Step 1 · Mark the rent on the expense

This is what decides whether a withholding goes to the 115 or the 111, so it is worth getting it right from the very first invoice.

1. Open the rent expense and go to the **Line items** section.
2. In the amounts block, click **IRPF** and enter the withholding percentage shown on the invoice (for the rent of urban property it is usually 19%). If the withholding applies only to the rent line, because the invoice includes other items that carry no withholding, set it on that line.
3. Once there is a withholding, whether on the document or on a line, the **Type of income withheld** field appears. Choose **Lease of urban property**.
4. Save the expense.

If you leave **Type of income withheld** empty, Fube treats that withholding as **business activity** and sends it to the 111, which is where it doesn't belong. This is what happens with expenses recorded before this field existed: they don't have it, and they keep counting in the 111 until you mark them.

Fube doesn't guess the type. An expense that comes in scanned arrives unmarked, and you have to choose it. If you handle the rent as a **recurring expense**, mark it once in the template: every expense it records will carry it. Those it recorded before you marked it still won't have it. Step 3 helps you make sure you don't miss any.

It doesn't matter whether the rent invoice includes IVA or IGIC: the 115 only looks at the withholding.

Two different marks on the rent invoice

In the expense lines, under **Show tax details**, there is another switch that looks very similar: **Business premises lease**. It is not the same piece of data and it isn't used for the same thing. That one is used by **Modelo 347**, which declares rent for premises separately; the 115 ignores it. If the rent is for premises used in your business, the invoice will normally carry both marks: the **Type of income withheld** for the 115 and the line switch for the 347.

Step 2 · Create the quarter's return from Reports

Go to **Reports › IRPF › Modelo 115**. You will see the tax year with one row per quarter, its status and its result. Click **Create** on the quarter's row, or **New Modelo 115** at the top.

First you choose the **Tax year** and the **Return period** and click **Next**. The 115 is filed quarterly; the selector also offers months, for those who file it monthly.

With those two details, Fube gathers the rent expenses for the period and fills in boxes [01], [02] and [03]. An expense is included when it meets all of the following at once:

- it is **approved** and **issued** (a cancelled expense is not declared);
- its **transaction date** falls within the period;
- it has a **non-zero withholding**;
- and its **Type of income withheld** is **Lease of urban property**.

A corrective invoice that reduces the amount is included as a deduction, just as in the 111.

Step 3 · Review the 19% warning and the breakdown by landlord

Before the boxes, the draft may show two things that are worth reading carefully.

'Check whether you're missing any rent'. If there are expenses in the period with a **19%** withholding that do **not** carry the lease type, Fube tells you: how many there are, what they add up to and which suppliers they are from. Those expenses are not in this 115; right now they count in the 111 as business activity. If they are rent, mark them on the expense (Step 1) and create the draft again: they will be included here and drop out of the 111.

Fube **warns you, but doesn't decide for you**, and for good reason: 19% is also the rate for the pay of a company director at a company with turnover below €100,000, and that does belong in the 111. If that's your case, leave them as they are.

'Where boxes [01] to [03] come from'. Below the warning, a table shows each landlord, their NIF, how many of their expenses are included, the base and the withholding. It is what you need to reconcile the return with your accounts without redoing the sum by hand. If any rent expense **has no supplier**, it is shown separately: it adds to the base and the withholding, but it doesn't count as a recipient in box [01], because there is no one to count. Assign the landlord on the expense and create the draft again.

Step 4 · Fill in what's missing and create the draft

The form follows the order of the official form: **Filer** (NIF and company name, from your company details), **Accrual** (tax year and period, already set), **Settlement** with boxes [01] to [03] and **Supplementary** with boxes [04] and [05].

- Check that boxes [01] to [03] match the breakdown table.
- If you want the AEAT to debit the amount from your account, enter the **IBAN**. With an IBAN and an amount to pay, the file is generated as a direct debit; without an IBAN, as a payment; and if the quarter comes out at zero, as a nil return.
- Leave **Supplementary return** switched off unless you are correcting one already filed (it's covered in the edge cases).

When everything is correct, click **Create draft**. Fube saves the return and takes you to the receipt screen.

Step 5 · Download the file, file it and mark the return as filed

On that screen you have:

- **Download for filing (TXT)**: the file in the 115 record layout, to upload on the AEAT e-office so the form is filled in from it.
- **Copy for your records (PDF)**: the return as a PDF, for your records.
- **Open the AEAT e-office**: takes you to the Modelo 115 procedure.

Once filed, go back to Fube, enter the **Return number** the AEAT gives you, attach the **PDF receipt** and click **Mark as filed**. From then on the 115 can no longer be modified, so that what is saved is what you filed. And in the tax calendar in Reports, that quarter's due date is shown as filed, and its details link to the 115 list.

Edge cases and common mistakes

- **Form 115 comes out at zero and you know you pay rent.** It is almost always Step 1: the expenses are not marked **Arrendamiento de inmueble urbano**. Check the 19% warning on the draft, which tells you which ones they are. If the rent comes from a recurring expense, set the code in the template for future ones.
- **A rent payment appears in Form 111.** The same problem seen from the other side. Correct the code on the expense and create the Form 115 draft again; if that quarter's Form 111 was already saved, use **Recalculate from documents** there.
- **You change an expense after saving Form 115.** If it has not been filed yet, its menu has **Recalculate from documents**: it shows you which amounts change before applying them.
- **The TXT file will not download and the message mentions negative amounts.** This happens when a corrective invoice takes the quarter below zero. The AEAT format does not allow a sign in those boxes and Fube does not quietly change the sign: review the rent corrections and adjust in the following quarter or with a supplementary return.

- **You have already filed a Form 115 with an error.** If the error means there is **more to pay**, it is a supplementary return: on the filed Form 115, its menu offers **Create the supplementary return from documents**, which prepares the recalculated draft, marked as supplementary, with the receipt number of the previous one and its result in box [04]. Only one supplementary return is allowed per period. If the error is in the other direction, it is not a supplementary return: it is a correction that must be requested on the AEAT online portal. If in doubt, ask your accountant.
- **You marked it as filed by mistake.** If you have not attached the PDF, **Cancel filing** returns it to 'Completed'.

Frequently asked questions

Does Fube file Form 115 for me?

No. Fube calculates the boxes and generates the TXT file for the online portal and the PDF for your records. You or your accountant file it on the AEAT online portal, and then you come back to Fube to upload the receipt.

Why does Fube not automatically mark expenses at 19% as rent?

Because the rate alone is not enough to tell. 19% is the rate for renting urban property, but it is also the rate for the pay of some company directors, which goes in Form 111. Fube warns you about those that look like rent and you decide, by marking the expense.

Do I also need to tick 'Arrendamiento de local de negocio' on the line?

For Form 115, no: that switch is for Form 347. For Form 347, yes, if it is the rent for business premises. They are two different pieces of data and each form reads its own.

How does it relate to Form 180?

Form 180 is the annual summary of Form 115: what you withheld during the year, landlord by landlord and with the details of each property. Fube takes it from the same rent expenses, so if they are correctly marked here, Form 180 will balance. And in your income tax return, if you are self-employed, the rent counts as an expense in the **income tax summary**.

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