Fube

GUIDE

How to prepare Modelo 180, the annual rent summary, in Fube



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> If you have been filing **modelo 115** throughout the year for the rent on your premises, once a year you need to tell the tax authority the same thing in more detail: whom you have paid, how much you have withheld from them and which property it is. This is modelo 180, the annual summary of the 115.

You already have the amounts in your expenses, and Fube adds them up landlord by landlord. The part Fube cannot know (the cadastral reference and the address of the premises) you type in the first time, and the following year it is copied over for you.

Before you start, you need the year's rental expenses to be marked as **Urban property lease**, just as for the 115, and each landlord's record to have their **NIF** and their **province**. If the rent is right in your 115s, it will come out right here.

Fube prepares the 180 and generates the file, **but it does not file it with the AEAT for you**: you or your accountant do that on the AEAT e-office.

What the 180 declares and where each piece of data comes from

The 180 has a header with your details and three totals, and below it **one record per landlord**, with the property you rent from them.

Landlord data	Where it comes from in Fube
Landlord's NIF and **Surname and first name or company name**	From the supplier record
Landlord's province	From the province in that same record
Type	Monetary: what comes from a paid invoice
Withholding base and **Withholdings and payments on account**	The total for the year of their rental expenses
Withholding rate (%)	The rate on their last expense of the year; if it cannot be worked out, 19%

Landlord data	Where it comes from in Fube
Leased property	Copied from a previous year's 180 with the same NIF; if there isn't one, you type it in

The header contains your NIF and your name (if you are self-employed, with your surnames first, which is the order the form requires) and your company's contact person with their phone number. The three totals (**Total number of recipients**, the base and the withholdings) are recalculated automatically from the rows, as you type and again when you save.

The amounts come from **the same expenses and with the same criteria as the 115**, but read over the whole year. That is why the total withholdings must match what your 115s for the year added up to.

Step 1 · Create the 180 for the tax year

Go to **Reports › IRPF › Modelo 180**. You will see one row per year. Click **Create** on the row for the tax year you are going to declare, or **New modelo 180** at the top, choose the **Tax year** and click **Next**.

Fube shows you the draft with one record for each landlord with rental expenses in the year. Nothing has been saved yet.

Step 2 · Read the warnings before the figures

Two kinds of warning may appear above the form:

- **'Check whether any rentals are missing'.** There are expenses in the year with 19% withholding that do not have the lease code. They are not in this 180 because they did not go into any 115: they were declared in the 111 as business activity. If they are rentals, mark them in the expense and reopen the draft. If the 111s for those quarters have already been filed, correcting them is a separate procedure. And if they are remuneration for a company director, leave them as they are.
- **What is missing from the records.** Rental expenses **without a supplier** (they are not included: the 180 requires one record per landlord), landlords **without a NIF** (without it the record cannot be filed) or **without a province**. Fix this in the supplier record or in the expense before saving.

Step 3 · Review each landlord

In **Recipients**, each row is a landlord. Check the NIF, the name and the province, and the base and withholdings for the year. Three fields that you only change in specific cases:

- **Withholding rate (%)**: if there was more than one during the year, the last one goes in. Fube already enters that one.
- **Accrual year**: only if what you paid was arrears from a previous tax year. And it is mandatory when the base is negative, because that is a refund.
- **Legal representative's NIF**: only if the landlord is under 14 years of age.

If you rent two premises from the same landlord, the draft gives you a single row with both together, and the 180 requires one record per property. Add another with **Add recipient**, split the base and the withholdings between the two, and enter the corresponding property in each. That landlord will count twice in the total number of recipients, which is how the form counts it.

Step 4 · Fill in the property the first time

Each row has its own **Leased property** block. If it comes from the previous year, you will see it collapsed with the address and cadastral reference summarised. If it is that landlord's first 180 in Fube, it will say **No data: needs filling in** and it will open automatically.

1. **Property situation**: choose from the list, which is the one on the form. If the property does not have a cadastral reference, choose **No cadastral reference** and that field is cleared.
2. **Cadastral reference**: its 20 characters. It is mandatory except for the no cadastral reference situation.
3. The address: **Street name**, **Property province** and **Postcode** are mandatory; fill in the rest (street type, number, floor, door, municipality...) according to the premises.

If the same premises are owned by **two co-owners**, there are two rows with the same property: in the second, **Copy from previous recipient** saves you typing it again.

What you type here stays in this 180, and **the following year's draft copies it** for the same NIF. It is not taken from the 347, which has its own property sheet: if you also declare the premises in modelo 347, the data is filled in separately for each form.

Step 5 · Create the draft, download the file and mark the form as filed

Review the **Summary of the data included in the return** block and click **Create draft**. Fube takes you to the receipt screen, the same as for the other forms:

- **Download for filing (TXT)**: the file for the AEAT e-office.
- **Copy for your records (PDF)**: the form as a PDF.
- **Open the AEAT e-office**: the modelo 180 procedure.

If, when downloading the TXT, Fube tells you it cannot generate it, the message names the row and what it is missing: the NIF, the property situation, the cadastral reference, negative withholdings or the accrual year of a refund. Correct it and download again.

Once filed, enter the **Return number** (the thirteen digits on the receipt, which for the 180 begin with 180), attach the **Receipt in PDF** and click **Mark as filed**. From that point on, the 180 is locked for changes.

What Fube's 180 does not do

- **It is not recalculated from the expenses.** The 115 has **Recalculate from documents**; the 180, for now, does not. If you change a rental expense after saving it, correct the row by hand or, if you have not filed it yet, delete it with **Delete return** and create it again.
- **It does not prepare the supplementary or replacement return.** These are marked by hand in the form itself (you can see this in the edge cases).
- **It does not add up your 115s.** It reads the year's expenses again. If you changed a figure by hand in any 115, check that the total matches.
- **It does not copy the property from the 347**, as you have already seen: only from the previous 180 for the same landlord.

Edge cases and common mistakes

- **A landlord is missing from a 180 you have already filed.** That is a **supplementary return**: create a new 180 for the same year, turn on **Supplementary return** (‘adds recipients that were missing from a return already filed’) and enter the **Identification number of the previous return**. Leave only the missing recipients in it.
- **You need to redo a filed 180 entirely.** That is a **replacement return**: turn on **Replacement return** and enter the number of the previous one. Correcting a detail for a landlord already declared is not a supplementary return; if you are not going to replace the whole return, that is done on the AEAT e-office. If in doubt, ask your accountant.
- **‘A modelo 180 already exists for this tax year’.** Each year allows one standard 180, one supplementary and one replacement. If the existing one is archived, restore it or delete it.
- **The total withholdings do not match your 115s.** It is almost always a rental expense that was marked, unmarked or changed after filing a quarter. Check the year's expenses and 115s before filing.

Frequently asked questions

When is the 180 filed?

Once a year, for the closed financial year. You'll find the exact date in the **tax calendar**, where the 180 shows as filed once you mark it as filed in Fube.

Why do I have to type in the cadastral reference?

Because it isn't anywhere else in Fube: the rent invoice doesn't include it and the expense doesn't store it. You enter it once per landlord and next year's draft brings it over for you.

What about the rent in my income tax return?

If you're self-employed under direct assessment, the rent expense marked with the key goes to the **Arrendamientos y cánones** item in the **income tax summary**, unless its expense category has a different item selected.

Close the rental year without redoing your accounts

The 180 is a larger-scale repeat of what you already did on a smaller scale each quarter, which is why it's best for it to come from the same expenses and not from a separate spreadsheet. With the rent marked and the property entered once, each year all you have left to do is review and download. You can **start for free** or see the other **forms and taxes Fube prepares**.

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