



Dear Sirs,

We would like to inform you that today 6th of April has started the term to present the Annual Residents Income Tax corresponding to the year 2015.

This obligation is for all the residents of Spain. The Tax Office will consider that an individual has been Spanish resident during 2.015 if he/she has spent more than 183 days in Spain, and it is required to declare in Spain the global income and wealth during exercise 2.015.

The referred tax returns must be presented before the 30th of June 2015, for the tax calendar year 2015.

For that purpose, and in order to produce an analysis of your tax situation, we would need you to provide the following documentation:

1. SALARIES AND PENSIONS: Certificates of income and tax withholding for 2.015. (These certificates must be provided by the company where you work or the Social Security Office).

2. PROFESSIONAL ACTIVITY AS SELF-EMPLOYED:

a. If this we dealt with your accountancy and presentation of quarterly during 2015, it is not necessary to provide us with any documentation. Otherwise, we would need the model 130 corresponding to the 4th quarter of 2015 and 2015 profit and loss.

3. INTERESTS OF CURRENT ACCOUNTS, DEPOSITS, DIVIDENDS, SALE OF SHARES (Investment income): Certificates corresponding to 2.015 tax information (your bank must have sent this information by mail, in case of doubt go to your bank/s and request a duplicate).

4. COPY OF "IBI" (LAND TAX) RECEIPT ("Cadastré") OF THE PROPERTIES YOU OWNED IN 2.015. If you have rented any property during the year 2015, we would need the following information:

- a. Period s in which the property has been rented throughout the year.
- b. The perceived amount of annual income.
- c. Invoices of expenses invested in the property and that have been necessary to obtain income in rent (mortgage interest, land tax, community fees, repairs, etc ...).
- d. If the leased property is a local business: Certificate provided by the tenant including the rent paid and tax withholding made.

5. CAPITAL GAIN FROM THE SALE OF PROPERTIES. If you have sold a house/plot/garage in 2015, the required information is the following:

- a. Acquisition and sale deeds.
- b. Invoices paid for the purchase and sale (eg Notary, Land Registry, real estate commissions, legal fees ...).

6. MORTGAGES: If you are paying a mortgage loan for the purchase of your habitual residence (in case you have the right to benefit from the transitional regime of deduction), we need the tax information provided by your bank on the principal and interest paid during 2.015.

7. PENSION PLANS: Information of the amounts contributed to your pension plan in the year 2015.

8. AMOUNTS PAID TO UNIONS, PROFESSIONAL ASSOCIATIONS (eg College of Architects ...).

9. ASCENDANTS: If you live with an ascendant (father or mother) whose annual income does not exceed 8.000,00 €, we would need his/her personal data (name, date of birth and DNI or NIE).

10. MATERNITY DEDUCTIONS (Certificate of perceptions).

11. BENEFITS AND SUBSIDIES: We will need the certificate of all perceptions received (unemployment benefit, PIVE plan, local, regional or state subsidies...).

12. FULL PERSONAL DATA (COPY OF DNI or NIE) FOR THE DECLARANT, SPOUSE AND CHILDREN or, where applicable, NAME, DATE OF BIRTH, NUMBER OF DNI OR NIE AND ADDRESS.

In order to produce an analysis of your annual tax liabilities, we would appreciate if you could send us the referred documents and information as soon as possible.

Yours faithfully,

