Tax checklist: Americans in Spain

Everything to gather for your U.S. and Spanish returns. Tick each item as you go.

U.S. documents to gather

- [ ] Passport and Social Security number (and your spouse's SSN or ITIN, if filing jointly)
- [ ] Last 2–3 years of U.S. tax returns
- [ ] U.S. W-2s, 1099s and brokerage statements
- [ ] Foreign pay slips and year-end pay or tax summaries
- [ ] Your foreign tax return or tax assessment, and proof of foreign tax paid
- [ ] The **highest balance** and year-end balance of every foreign bank, savings and investment account
- [ ] Foreign pension, retirement and fund statements
- [ ] Rental income and expenses, if you own property
- [ ] A simple travel log: days in and out of each country

Spain documents to gather

- [ ] Your NIE and digital certificate or Cl@ve access
- [ ] Renta return (Modelo 100) and the Agencia Tributaria draft (borrador)
- [ ] Certificado de retenciones from each employer
- [ ] Beckham Law (special regime) approval, if you applied
- [ ] Spanish bank, pension plan and fund statements
- [ ] Modelo 720/721: assets abroad (including U.S. accounts) over €50,000 per category
- [ ] Property and rental records

U.S. forms that may apply

- [ ] **Form 1040**: U.S. citizens and green card holders file every year, wherever they live
- [ ] **FBAR (FinCEN 114)**: if your foreign accounts together topped $10,000 at any time in the year
- [ ] **Form 8938**: living abroad, if foreign assets exceed $200,000 at year-end or $300,000 at any time (single); $400,000 / $600,000 (joint)
- [ ] **Form 2555** (foreign earned income exclusion, $132,900 for 2026) **or Form 1116** (foreign tax credit)
- [ ] **Form 8621**: for foreign mutual funds and ETFs (PFICs)
- [ ] **Form 5471**: if you own 10% or more of a foreign company
- [ ] **Form 3520**: gifts or inheritances over $100,000 from a foreign person

Key dates

U.S. tax due	April 15 (interest runs from this date)
U.S. return, living abroad	June 15, automatic 2-month extension
With Form 4868	October 15
FBAR	April 15, automatically extended to October 15
Spanish tax year	Calendar year
Renta (Modelo 100)	Early April – 30 June
Modelo 720 / 721	1 January – 31 March

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This checklist is general information, not tax or legal advice. Thresholds and dates change; we confirm what applies to you before we file. When a deadline falls on a weekend or holiday, it moves to the next business day.