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Milan, 27 March 2024

News Letter 2024/008: “Italian Individuals” income tax return for the fiscal year (FY) 2023 (Form REDDITI PF 2024) and Municipal taxes on properties (IMU) payments for FY 2024

We hereby provide brief information on the deadlines for submitting Italian personal income tax returns for the FY 2023 and on the tax payment deadlines.

A brief reminder is also provided on the annual deadlines for payments relating to municipal taxes on properties due for FY 2024 (IMU).

1. Deadlines for submitting tax returns

For fiscal year 2023, the deadlines for filing the individuals’ income tax return (Form REDDITI PF 2024) expire on:

- **July 1st, 2024** (being June 30, 2024 Sunday) in the case of submitting the paper form to a post office (limited to some situations as specified in the ministerial instructions form);
- **October 15th, 2024**, in the case of electronically filing, directly or through an authorized intermediary.

2. Tax payment deadlines

Please note that the ordinary terms of payment of the taxes due for the balance of FY 2023 and for the 1st advanced payment due for FY 2024, is fixed out no later than **July 1st, 2024** (being June 30, 2024, Sunday), or by July 30st 2024, applying an increase of 0.40% as interest.

Please remembered that, as in previous years, all taxpayers can pay by instalments relating to the balance of taxes due for FY 2023 and the first advanced payment for FY 2024 by applying interest at the rate of 4% on an annual basis according to the predetermined scheme on monthly expiries, while the payment of the second advanced payment for FY 2024 must be made in a single solution no later than 30 November 2024.



**CONCENTER
STUDIO TOZZA**

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FUSION
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The Article no.58 of the Legislative Decree no. 124/2019 provides for the payment of advances in two equal instalments (each of 50%) for taxpayers subject to ISA's. For the others, the usual split (40% and 60%) remains unchanged.

Therefore, the current legislation affects all taxpayers who, at the same time (see Resolution of the Revenue Agency n. 64/2019):

1. carry out business or self-employment activities for which the ISA's have been approved, regardless of whether this statistical methodology has actually been applied;
2. declare revenues or fees for an amount not exceeding the limit established, for each ISA, by the relative ministerial approval decree (currently equal to € 5.164.569,00);
3. the subjects for whom the ISA's have been approved are also affected by the change, if they
 - apply the flat-rate regime pursuant to art. 1 paragraph 54 et seq. of Law no. 190/2014
 - apply the advantage regime pursuant to art. 27 paragraphs 1 and 2 of Legislative Decree no. 98/2011 (so-called "minimum tax payers")
 - determine the income with other types of lump-sum criteria
 - has other reason for exclusion from ISAs

This measure also applies to those who participate in companies, associations and businesses with the aforementioned requirements and must declare income "for transparency", pursuant to articles artt. 5, 115 and 116 del TUIR.

3. Municipal taxes on properties (IMU)

The tax due for FY 2024 must be paid in two instalments:

- the first no later than June 17th, 2024 (being June 16th, 2024, Sunday)
- the second no later than 16th December 2024

The taxpayer, however, can decide to pay the tax due in a single annual solution, by **June 17th, 2024**.

4. New Resident

The Law no. 232/2016 (so called "Legge di Bilancio 2017") stated that those who transfer their tax residence to Italy benefits of a substitute tax on income generated abroad. This option provides for the payment of a flat-rate tax of one hundred thousand euros for each tax period for which it is exercised.

To have access to the flat-rate tax it is required the status of non-resident in Italy for a time equal to at least nine tax periods during the ten preceding the start of validity of the option.

Adherence to this regime takes place upon presentation of the tax return, referring to the tax period in which the tax residence was transferred to Italy or to the immediately following one.

It is also permitted to submit a specific request to the Taxpayers Division of the Revenue Agency.

The flat-rate regime can also be extended to one or more family members in possession of the requisites, through a specific indication in the tax return referring to the tax period in which the family member transfers tax residence to Italy or to the following one. In this case, the substitute tax is equal to twenty-five thousand euros for each of the family members to whom the effects of the same regime are extended.

This option is tacitly renewed from year to year, while the effects cease, in any case, after fifteen years from the first valid tax period.

The payment of the substitute tax must be made in a single solution, for each tax period in which the regime is effective, by the date set for the payment of the balance of income taxes (June 30).

There attached you can find a specific check list for verifying the existence of the requirements for access to the flat-rate regime.

We enclose to this circular the list of the main documents and information necessary for the preparation of the tax return.

5. Impatriated workers

Please note that, according to art. 16 D.Lgs. 147/2015, a special fiscal tax regime for “impatriated workers”, both employed and self-employed, is in force.

This special fiscal tax regime is applicable only when the following conditions exist simultaneously:

- the worker has not been resident in Italy in the previous two years and he confirm to reside there for at least two years;
- the activity is carried out mainly in Italy.

Please inform us of any existence of the above requirements so that we can ask you specific documentations requested to benefit from that facilitation.

*** **

We enclose the list of the principal documents and information we need to fill your tax return.

*** **



Considering the variety of cases that may actually occur, we invite you to contact the reference professional for any further clarifications and/or clarifications.

We also enclose some models whose function is to:

- report the relevant data to be indicated in the tax returns and any changes;
- allow for the complete collection of relevant documentation for tax purposes.

In order to enable us to meet the due deadlines, you must return the signed and completed **tax questionnaire by and not later than April 15th, 2024** in order that we can review the questionnaire and request any outstanding information. If failure to meet the above deadline causes a delayed payment of taxes, the resulting penalties and interest will be at your expense.

*** **

We remain at your disposal should you need any clarification and for assisting you in carrying out the obligations requested.

**CONSENT TO THE PROCESSING OF PERSONAL DATA PURSUANT TO AND FOR THE EFFECTS OF LEGISLATIVE
DECREE NO. 101/2018**

The law provides that the interested party is provided with the following information:

1 - Owner of the treatment

the Data Controller is CPR Tale.

For any information, or clarification, concerning the processing of your personal data by CPR Tale, you can contact us at the email address: info@cprtale.it, the person in charge of processing your data is Dr. Paolo Covini.

2 - Purpose, legal basis and mandatory or optional nature of the processing

The Personal Data you will provide to CPR Tale will be used to complete your Personal Income Statement

Please note that the failure of your Data could make us enable to execute the contract signed by you, or to complete your Italian tax return.

3 - Recipients

Your Personal Data may be shared with personnel and collaborators of CPR Tale as persons in charge of data processing and will not be disclosed to third parties. During the processing of your personal data, following the documents delivered by you, the Firm may become aware of data that the law defines as "sensitive" (personal data suitable for detecting the origin racial and ethnic origin, religious, philosophical or other beliefs, political opinions, membership of parties, trade unions, associations or organizations of a religious, philosophical, political or trade union nature, as well as personal data suitable for detecting the state of health and the client's sex life).

4 - Data retention

CPR Tale will process your Personal Data for the time strictly necessary to achieve the purposes indicated in point 2.

5 - Your rights

Within the limits of the Applicable Regulations, you have the right to ask CPR Tale, at any time, to access your Personal Data, to rectify or cancel them or to oppose their treatment, limitation of treatment as well as to obtain data in a format, commonly used and readable by an automatic device. Requests should be sent via e-mail to the address: info@cprtale.it

Pursuant to the Applicable Regulations, you have in any case the right to lodge a complaint with the competent supervisory authority (Guarantor for the Protection of Personal Data) if you believe that the processing of your Personal Data is contrary to current legislation

CONSENT TO THE PROCESSING OF DATA

I, the undersigned _____ having received the above information,

I declare that I have understood the content and that I have been informed that it is my right to revoke at any time by writing to the e-mail address info@cprtale.it.

I intend to give or not to give the consent with reference the my personal data

YES

NOT

Date _____

Signature _____

COMMITMENT TO THE ELECTRONICALLY FILE OF THE STATEMENT

By signing this box, the undersigned declares to appoint CPR Tale Stprl to:

- fulfil and electronically file
- electronically file

his own tax return, confirming that he has provided all the information necessary to fulfil the assignment, and exempting CPR Tale Stprl from any liability connected or consequent to any inaccuracy and/or incomplete documentation delivered.

Date: _____

Name and Surname: _____

Signature: _____

PROSPECTS OF FAMILY MEMBERS

Cross out if there have been no changes compared to the previous year's tax return or tax year 2022.

Family situation	Date	Annex
<input type="checkbox"/> No changes occurred in 2023 compared to 31/12/2022		
Marriage :		
separation or divorce (please specify):		
deaths or births (please specify):		
Residence:		

In the case of the first filing of the 2023 PF INCOME by CPR TALE or changes that occurred during 2022, enter the data in the table below:

Name and Surname	kindship (1)	FISCAL CODE (it is not necessary for no-resident children)	months charged (2)	less than three years old (indicate the number of months)	family income (3)	% deduction (4)

- 1) C = consort / spouse – F1 = first son – F = sons after the first – A= other family member – D= disabled son
- 2) can be considered dependents members of one's family who in 2022 did not have a total income exceeding € 2,840.51 gross of deductible charges or children up to the age of twenty-four who in 2022 did not have a total income exceeding €4,000. The spouse not legally and effectively separated and the children (including recognized natural children, adopted, entrusted or affiliated) can be dependent, even if not cohabiting. Other family members (separate spouse, parents, descendants of children, sons-in-law and daughters-in-law, in-laws, brothers and sisters, grandparents and grandmothers) in order to be considered dependent, must live with the taxpayer (or receive maintenance allowances not resulting from provisions of the judicial authority)
- 3) Completion of this box is used to verify the condition of dependent family member and any different attribution of the deduction for dependent children.
- 4) The percentage of deduction is usually 50% for each parent. Allocation of 100% to the parent with higher income is allowed.

INCOME RECEIVED (please attach supporting documents for each category concerned)

- No. Mod. CU regarding employment or assimilated work, pension;
- maternity, mobility, unemployment, sickness, accident benefits (including Inail);
- allowances from separated or divorced spouses, with the exception of those intended for child maintenance;
- allowances received for public services (municipal, provincial councillors, etc.);
- documentation relating to occasional services, transfers of shares, capital gains on securities, etc.;
- No.... certifications of participation in simple companies, Snc, Sas, Srl ...;
- No.... certificates of profits received by companies;
- No.... certifications relating to withholding tax suffered;
- indemnity for the loss of goodwill paid to the lessee by provision of the law due to the termination of the lease of buildings used for purposes other than that of residence;

LANDS AND BUILDINGS

- Cross out only if no changes have occurred with respect to the 2022 tax return

In the event of changes, initial compilation by the Firm or if the information has not been provided in the past, the owners of land and buildings are invited to report any information relating to the properties.

In particular, you must provide:

- updated cadastral surveys, relating to buildings and land owned if changes have occurred with respect to the situation declared in the previous year;
- copy of the deed for purchases or sales that took place in 2023 or 2024 (to be able to calculate the municipal taxes on properties (I.M.U.);
- copy of the Succession' Declaration for the properties inherited in 2023 or 2024 (in order to be able to calculate taxes on properties (I.M.U.);
- rents relating to 2023 (copy of the rent contract, receipts and any revaluation of the annual rent);
- copy of the lease or loan agreements with a duration not exceeding 30 days (such agreement are not subject to registration but must be communicated of the declaration);
- in the case of an option for the c.d. "dry coupon" (for the fees relating to 2023) please provide a copy of:
 - the contracts for which the option has been exercised
 - the registered letter sent to the tenants
 - the mod. F24 relating to the advances paid for the coupon
 - the documentation relating to buildings granted free use to family members

ANNEXES

DEDUCTION AND DEDUCTIBLE CHARGES

Annex 1 : statement of deductions and deductible charges

Annex 2: documentation relating to energy saving expenses 65%

Annex 3: documentation relating to restructuring costs 50%

Annex 4: documentation relating to expenses incurred in previous years up to 2022 for “facade renovation”

Annex 5: documentation relating to expenses for so-called “Superbonus 90% - 110%”

Annex 6: documentation relating to expenses for interventions to overcome architectural barriers 75%

ACTIVITIES AND INVESTMENTS ABROAD

Annex 7: documentation relating to activities and investments abroad (Quadro RW)

COPY of MOD. F24 REGARDING PAYMENT OF ADVANCES

OTHER DOCUMENTS ATTACHED:

- _____
- _____
- _____
- _____
- _____
- _____
- _____

NOTES:

ANNEX 1: Statement of deductions and deductible charges

Please note that since the 2023 tax year the deductions of the gross personal income tax (equal to 19%), is permitted only if the expenses are supported by bank or postal payment, or with other payment systems traceable. This provision does not apply to expenses for medicines and medical devices, as well as for healthcare services provided by public facilities or private facilities accredited to the National Health Service.

DATA COLLECTION FOR DEDUCTABLE AND DEDUCTIBLE CHARGES

NAME AND SURNAME OF THE TAXPAYER : _____

DEDUCTIBLE CHARGES

	Types	19% deduction limits
<input checked="" type="checkbox"/> √	Healthcare expenses (different from the generic medical expenses and specific assistance for the disabled, as they are deductible expenses). Ex .: expenses for surgical and specialist services, analyses, X-ray investigations, prostheses, purchase of medicines, payment relating to expenses incurred under the NHS, expenses for specific assistance, such as nursing and rehabilitation assistance	Amount exceeding the deductible of € 129,11
<input checked="" type="checkbox"/> √	Healthcare expenses (different from the generic medical expenses and specific assistance for the disabled, as they are deductible expenses) relating to pathologies that give the right to exemption from healthcare expenses, incurred on behalf of family members who are not fiscally dependent, only for the portion of the deduction that exceeds the family member's gross tax, which would otherwise be lost	Maximum amount not exceeding € 6.197,48
<input checked="" type="checkbox"/> √	Veterinary expenses incurred for the care of animals legally held for companionship or for sporting purposes	Maximum amount not exceeding € 550,00 with franchise of € 129,11
<input checked="" type="checkbox"/> √	Expenses for university education (please indicate the Faculty if not expressly indicated in the payment receipts)	Starting from the 2016 tax year, the IRPEF deduction of 19% is applied in relation to the expenses for university education at state universities or non-state universities, for an amount not exceeding that established annually for each university faculty with decree of the Ministry of Education, to be issued by 31 December, taking into account the average amounts of taxes and contributions due to state universities

<input type="checkbox"/> ✓	<p>Expenses for the rent of university students enrolled in a course at a university located out of residence ("off-site")</p> <p>The deduction is also due for fees relating to hospitality contracts, as well as deeds of assignment for enjoyment or leasing, stipulated with institutions for the right to study, universities, legally recognized university colleges, non-profit organizations and cooperatives</p> <p>Under the same conditions and within the same limit, the deduction in question is also applied to students enrolled in a degree course at a university located in the territory of a Member State of the European Union or in one of the States of the Agreement on European economic area</p>	<p>Maximum amount not exceeding € 2.633,00</p>
<input type="checkbox"/> ✓	<p>Expenses for school attendance (including expenses for school canteen service, supplementary school services, school trips and school insurance, school transport service, language courses):</p> <ul style="list-style-type: none"> • kindergartens • primary schools and secondary schools • upper secondary schools 	<p>Up to an annual amount of € 800,00 per student</p>
<input type="checkbox"/> ✓	<p>Expenses for music schools registered, as well as choirs, bands and music schools recognized by a public administration.</p>	<p>Up to an annual amount of € 1.000,00 per student only if the total income does not exceed € 36.000,00</p>
<input type="checkbox"/> ✓	<p>Funeral expenses</p>	<p>Amount of expenses not exceeding € 1.550,00 for each death</p>
<input type="checkbox"/> ✓	<p>Expenses for the annual registration, for children aged between 5 and 18, to sports associations, gyms, swimming pools and other sports facilities for amateur sports</p>	<p>Up to an annual amount of € 210,00 per children</p>
<input type="checkbox"/> ✓	<p>Expenses for the purchase of motor vehicles and motorcycles, adapted for the limitations of persons with <i>handicap</i></p>	<p>Only once in 4 years, for only 1 vehicle and for a maximum amount not exceeding € 18.075,99</p>
<input type="checkbox"/> ✓	<p>Expenses for the purchase of a guide dog for the blind. The expense can also be deducted if it is incurred on behalf of dependent family members</p>	<p>100% for only 1 dog and once in 4 years</p>
<input type="checkbox"/> ✓	<p>Interest expense, paid on loans contracted for the purchase of the real estate unit to be used as a main residence within one year of purchase</p> <p>Please attach the loan agreement and purchase deed of the property (to verify the deductibility of interest expense)</p>	<p>Maximum amount of € 4.000,00, to be divided among all the co-owners of the loan</p>

<input type="checkbox"/> ✓	Interest expense, paid on loans contracted for the purchase of the real estate unit NOT used as a main residence stipulated before 1993	€ 2.065,83 for each mortgage holder
<input type="checkbox"/> ✓	Interest expense, ancillary charges and revaluation quotas paid on loans (including non-mortgage loans) taken out in 1997 to carry out ordinary and extraordinary maintenance, restoration of buildings	Total amount of € 2.582,28
<input type="checkbox"/> ✓	Interest expense, ancillary charges and revaluation shares of mortgage loans taken out, starting in 1998, for the construction and building renovation of buildings to be used as main residences Please attach copy of the loan agreement and of the expenses incurred for the construction / renovation (to verify the deductibility of interest expense)	Total amount of € 2.582,28
<input type="checkbox"/> ✓	Interest expense, ancillary charges and revaluation quotas dependent on indexation clauses for agricultural loans and mortgages	100% within the limits of the sum of the land and agricultural income declared
<input type="checkbox"/> ✓	Premiums paid for life and accident insurance (contracts - both life and accident - stipulated until 31 December 2000) Premiums paid for insurance covering the risk of death, permanent disability exceeding 5%, non-self-sufficiency in the performance of daily tasks (contracts stipulated from 1 January 2001)	Total amount of € 530,00
<input type="checkbox"/> ✓	Insurance premiums relating to the risk of non-self-sufficiency in carrying out the acts of daily life	€1.291,14 net of premiums relating to the risk of death or permanent disability
<input type="checkbox"/> ✓	Purchase or construction of residential buildings to be leased, within 6 months of the purchase or of the end of the construction works, for a total period of no less than 8 years	20% of the expenses incurred up to a maximum of € 300.000,00 to be divided into 8 annual instalments
<input type="checkbox"/> ✓	expenses incurred for the rent of agricultural land by direct farmers and professional agricultural entrepreneurs registered in the agricultural social security aged less than 35 years	19% of rents within the limit of € 80,00 for each hectare rented up to a maximum of € 1.200,00 per year
<input type="checkbox"/> ✓	Tenants of social housing used as main residence if the total income does not exceed € 15.493,71	€ 900,00
<input type="checkbox"/> ✓	Tenants of social housing used as main residence if the total income exceeds € 15.493,71 but not € 30.987,41	€ 450,00
<input type="checkbox"/> ✓	For local, regional and interregional public transport season ticket expenses	19% for an amount not exceeding € 250,00

<input checked="" type="checkbox"/> √	Deductions for investments in innovative start-ups or innovative SMEs	30% up to a maximum annual amount of € 1.000.000,00
<input checked="" type="checkbox"/> √	Deductions for real estate brokerage expenses for the purchase of properties to be used as a main residence	Up to a maximum amount of € 1.000,00
<input checked="" type="checkbox"/> √	Deduction for the purchase of a main house with energy class A or B	50% of VAT paid

Method of payment of deductible expenses

I, the undersigned, hereby declare to CPR TALE that the expenses for deductible charges listed here above were made with traceable means of payment. CPR TALE is therefore exonerated from any responsibility for the inclusion of expenses not made in these ways.

Name and Surname _____

Signature _____

DEDUCTIBLE EXPENSES		
	Types	Deduction limits
<input type="checkbox"/> ✓	Social security and welfare contributions required by law, as well as those paid voluntarily to the compulsory pension, including those for insurance reunification	100%
<input type="checkbox"/> ✓	Contributions for domestic and family service workers	€ 1.549,37
<input type="checkbox"/> ✓	Contributions and donations to religious institutions	€ 1.032,91
<input type="checkbox"/> ✓	Expenses incurred by adoptive parents for the completion of the procedure for the international adoption of foreign minors, governed by Law.83/184	50%
<input type="checkbox"/> ✓	General medical expenses and specific assistance to the disabled, excluding expenses that generate deductions from the tax	100%
<input type="checkbox"/> ✓	INAIL insurance premium supported in favour of housewives	100%
<input type="checkbox"/> ✓	Periodic allowance paid to the spouse as a result of legal and effective separation, excluding the portion intended for child maintenance and established by a provision of the judicial authority Fiscal code of the spouse _____	100%
<input type="checkbox"/> ✓	Contributions and premiums for supplementary and individual pension schemes.	Maximum amount of € 5.164,57
<input type="checkbox"/> ✓	Expenses for the periods not covered by contributions (so-called "contributory peace")	100% divided into 5 equal instalments
<input type="checkbox"/> ✓	Other deductible charges not showed above: <ol style="list-style-type: none"> 1. contributions to supplementary funds to the NHS 2. contributions, donations, to ONG non-governmental organizations 3. donations to non-profit organizations, social promotion associations, some foundations and recognized associations 4. donations to university institutions, public research institutions and supervised institutions as well as regional and national park institutions 5. other deductible expenses different from the previous ones 	Up to a maximum amount of € 3.615,20 The limit varies according to the nature of the expense

ANNEX 2 – Expenses incurred in 2023 for which the 65% deduction is recognized

EXPENSES FOR ENERGY REQUALIFICATION WORKS FOR WHICH THE DEDUCTION OF 65% IS RECOGNIZED		
	Type of work	property reference
<input checked="" type="checkbox"/>	Energy requalification of existing buildings	
<input checked="" type="checkbox"/>	Installation of solar panels	
<input checked="" type="checkbox"/>	Interventions on the envelope of existing buildings	
<input checked="" type="checkbox"/>	Replacement of winter air conditioning systems	

ANNEX 3 – Expenses incurred in 2023 for which the 50% deduction is recognized

In particular: expenses incurred for the recovery of the building heritage, costs for the purchase of furniture and appliances (so-called "furniture bonus"), as well as the greening of private uncovered areas of existing buildings, real estate units, appurtenances or fences, irrigation systems and construction of wells, construction of green roofs and hanging gardens (so-called "green bonus"), costs for the replacement of the emergency generator set with latest system, purchase costs of water purifiers and reduction of the consumption of plastic containers.

EXPENSES FOR WHICH THE DEDUCTION OF 50% IS RECOGNIZED		
	Type of work	property reference
<input type="checkbox"/> √		
<input type="checkbox"/> √		
<input type="checkbox"/> √		

Please note that if the property on which the renovation was carried out is sold before the entire period for making use of the subsidy ends (e.g. 10 years), the right to the deduction automatically passes to the new owner unless otherwise provided on deed of sale. Please inform us of any cases of this kind.

ANNEX 4 – Expenses incurred in previous year and up to 2022 for “facade renovation”

This deduction can possibly be used in the tax return relating to 2023 only for the instalments subsequent to the first.

EXPENSES FOR WHICH THE DEDUCTION OF 60% IS RECOGNIZED		
	Type of work	property reference
<input type="checkbox"/> √		
<input type="checkbox"/> √		
<input type="checkbox"/> √		

ANNEX 5 – Expenses incurred in 2023 relating to “Superbonus 90% - 110%”

Expenses incurred in 2023 for main interventions and additional interventions. In order to take advantage of the 90% or 110% deduction under the present law, they must be performed together with at least one of the main interventions.

Please note that, with reference to the expenses that give entitlement to the Superbonus, incurred starting from 12 November 2021, and therefore for those incurred for 2022, for which the taxpayer benefits from the deduction in the tax return, on the invoices issued and paid in 2022 the affixing of the Visa of conformity is required.

CPR TALE STPRL provides this service at a cost equal to 2% of the amount of the expenses incurred and/or of the tax credit for the building works carried out.

Please note that for expenses incurred in 2022 falling within the Superbonus, it is possible to divide the deduction into 10 annual instalments in the tax return relating to the 2023 tax period.

EXPENSES FOR WHICH THE DEDUCTION OF 110% IS RECOGNIZED - main interventions		
	Type of work	property reference
<input checked="" type="checkbox"/>	Thermal insulation interventions on enclosures	
<input checked="" type="checkbox"/>	Replacement of winter air conditioning systems on the common areas	
<input checked="" type="checkbox"/>	Replacement of air conditioning systems on single-family buildings or on functionally independent multi-family buildings	
<input checked="" type="checkbox"/>	anti-sismic interventions	

EXPENSES FOR WHICH THE DEDUCTION OF 110% IS RECOGNIZED – additional interventions		
	Type of work	Property reference
<input checked="" type="checkbox"/>	Energy efficiency interventions	
<input checked="" type="checkbox"/>	Installation of photovoltaic solar systems	
<input checked="" type="checkbox"/>	Infrastructure for recharging electric vehicles	
<input checked="" type="checkbox"/>	Interventions to eliminate architectural barriers	

ANNEX 6 – Expenses incurred in 2023 for which the 75% deduction is recognized

The Budget law introduced a 75% deduction for the 2023 tax year for interventions aimed at overcoming architectural barriers ("Architectural barrier bonus").

EXPENSES FOR WHICH THE DEDUCTION OF 75% IS RECOGNIZED		
	Type of work	Property reference
<input type="checkbox"/> ✓		
<input type="checkbox"/> ✓		
<input type="checkbox"/> ✓		
<input type="checkbox"/> ✓		

Please note that if the property on which the renovation was carried out is sold before the entire period for making use of the subsidy ends (e.g. 10 years), the right to the deduction automatically passes to the new owner unless otherwise provided on deed of sale. Please inform us of any cases of this kind.

ANNEX 7 – Assets and investments held abroad (Quadro RW)

INVESTMENTS ABROAD AND/OR ACTIVITIES ABROAD OF A FINANCIAL NATURE FOR THE PURPOSES OF THE IVIE/IVAFE CALCULATION AS WELL AS FOR THE PURPOSES OF MONITORING	
<p>Report the presence of transfers from, to and from abroad which during the year involved the investments and assets indicated below, if the total amount of the movements made during the year, less the disinvestments, was greater than € 15.000,00. This obligation exists even if at the end of the tax period the tax payer do not hold investments abroad or foreign assets of a financial nature, given that the divestment or the termination of financial relationships respectively took place on that date.</p>	
<input type="checkbox"/> √	<p><u>FOREIGN FINANCIAL ASSETS</u> - FOREIGN CURRENT ACCOUNTS AND DEPOSITS, EQUITY PARTICIPATIONS OF NON-RESIDENT COMPANIES, FOREIGN BONDS AND SIMILAR SECURITIES, NON-COMMODITY SECURITIES AND CERTIFICATES OF COLLECTION ISSUED BY NON-RESIDENTS, FOREIGN CURRENCIES FROM DEPOSITS AND CURRENT ACCOUNTS, GOVERNMENT SECURITIES ISSUED ABROAD, FINANCIAL CONTRACTS ENTERED INTO WITH NON-RESIDENT COUNTERPARTIES, LIFE INSURANCE AND CAPITALIZATION POLICIES, DERIVATIVE CONTRACTS AND OTHER FINANCIAL RELATIONSHIPS CONCLUDED OUTSIDE THE TERRITORY OF THE STATE, PARTICIPATIONS IN THE ASSETS OF TRUSTS, FOUNDATIONS OR OTHERS LEGAL ENTITIES OTHER THAN COMPANIES, FOREIGN SECURITY ASSETS MANAGED BY FOREIGN PERSONS, OTHER FINANCIAL INSTRUMENTS INCLUDING NON-INVESTMENT NATURE, OTHER FOREIGN FINANCIAL ASSETS AND VIRTUAL CURRENCIES (SO-CALLED CRYPTOCURRENCIES), DEPOSIT ACCOUNT ABROAD-</p>
<input type="checkbox"/> √	<p><u>ASSETS HELD ABROAD</u> - REAL PROPERTY, REGISTERED MOVABLE PROPERTY, WORKS OF ART AND JEWELS, OTHER ASSETS, FOREIGN PROPERTY USED AS THE MAIN HOME, PRECIOUS METALS IN THE RAW OR IN COIN STATE HELD ABROAD</p>

OR

Monitring of foreign investments and substitute taxes

I, the undersigned, hereby declare to CPR TALE that I do not possess any financial or patrimonial assets abroad and have not made transfers from abroad to Italy, from Italy to abroad or from abroad to abroad, of money or other values. CPR TALE is therefore exonerated from any responsibility for the failure to complete the RW part and for the failure to pay the substitute taxes on foreign real estate financial assets introduced by Legislative Decree 201/11)

Name and Surname _____

Signature _____

Checklist for verifying the requirements for access to the regime for new residents

SEZIONE 3 - VERIFICA DEL PRESUPPOSTO DELL'ASSENZA DELLA RESIDENZA FISCALE IN ITALIA NEI NOVE PERIODI DI IMPOSTA DEI DIECI PRECEDENTI L'INIZIO DEL PERIODO DI VALIDITÀ DELL'OPZIONE		
Con riferimento ad almeno due periodi di imposta nei dieci precedenti l'inizio del periodo di validità dell'opzione:		
	SI	NO
8	<input type="checkbox"/>	<input type="checkbox"/>
9	<input type="checkbox"/>	<input type="checkbox"/>
10	<input type="checkbox"/>	<input type="checkbox"/>
11	<input type="checkbox"/>	<input type="checkbox"/>
12	<input type="checkbox"/>	<input type="checkbox"/>
13	<input type="checkbox"/>	<input type="checkbox"/>
14	<input type="checkbox"/>	<input type="checkbox"/>
15	<input type="checkbox"/>	<input type="checkbox"/>
16	<input type="checkbox"/>	<input type="checkbox"/>
17	<input type="checkbox"/>	<input type="checkbox"/>
18	<input type="checkbox"/>	<input type="checkbox"/>
19	<input type="checkbox"/>	<input type="checkbox"/>
20	<input type="checkbox"/>	<input type="checkbox"/>
21	<input type="checkbox"/>	<input type="checkbox"/>
22	<input type="checkbox"/>	<input type="checkbox"/>
23	<input type="checkbox"/>	<input type="checkbox"/>
24	<input type="checkbox"/>	<input type="checkbox"/>
25	<input type="checkbox"/>	<input type="checkbox"/>
26	<input type="checkbox"/>	<input type="checkbox"/>
27	<input type="checkbox"/>	<input type="checkbox"/>

Choice for the destination of 8‰ of the IRPEF

Please sign to choose the destination of 8‰ of the IRPEF. The choice is requested in advance for technical reasons, having to prepare the tax return in electronic format (it is possible to choose only one Institution).

State <input type="text" value="(*)"/> <hr/>	Catholic church <hr/>	Union of Seventh-day Adventist Churches <hr/>
Assemblies of god in italy <hr/>	Waldensian Church Evangelical <hr/>	Evangelical Lutheran church in Italy <hr/>
Union of Jewish communities in Italy <hr/>	sacred orthodox archdiocese and exarchate for southern europe <hr/>	Apostolic church in Italy <hr/>
Christian Evangelical Baptist Union in Italy <hr/>	Italian Buddhist Union <hr/>	Italian Hindu Union <hr/>
Soka Gakkai Italian Buddhist Institute (IBISG) <hr/>	Association of the Churches of England in Italy <hr/>	

For the choice in favour of the State it is also possible to indicate one of the following codes: (*)

- 1 – Hunger in the world
- 2 – Calamity
- 3 – School building
- 4 – Assistance to refugees
- 5 – Cultural heritage

Choice for the destination of 5‰ of the IRPEF

Please sign to choose the destination of 5‰ of the IRPEF. The choice is requested in advance for technical reasons, having to prepare the tax return in electronic format (it is possible to choose only one Institution).

<p>SUPPORT OF VOLUNTEERING AND OTHER NON-PROFIT ORGANIZATIONS OF SOCIAL UTILITY, SOCIAL PROMOTION ASSOCIATIONS AND RECOGNIZED ASSOCIATIONS AND FOUNDATIONS OPERATING IN THE SECTOR REFERRED TO IN ART. 10, PARAGRAPH 1, LETTER A, LEGISLATIVE DECREE 1997/460</p> <p>SIGNATURE _____</p> <p>FISCAL CODE _____</p>	<p>FINANCING OF SCIENTIFIC RESEARCH AND UNIVERSITIES</p> <p>SIGNATURE _____</p> <p>FISCAL CODE _____</p>
<p>FINANCING OF HEALTH RESEARCH</p> <p>SIGNATURE _____</p> <p>FISCAL CODE _____</p>	<p>FINANCING OF PROTECTION, PROMOTION AND ENHANCEMENT OF CULTURAL AND LANDSCAPE HERITAGE ACTIVITIES (REFERRED TO ART. 2, PAR. 2, D.P.C.M. 28.07.2016)</p> <p>SIGNATURE _____</p> <p>FISCAL CODE _____</p>
<p>SUPPORT FOR THE ACTIVITIES CARRIED OUT BY THE MUNICIPALITY OF RESIDENCE</p> <p>SIGNATURE _____</p> <p>FISCAL CODE _____</p>	<p>SUPPORT FOR AMATEUR SPORTS ASSOCIATIONS RECOGNIZED BY CONI WHICH CARRY OUT SIGNIFICANT ACTIVITIES OF SOCIAL INTEREST</p> <p>SIGNATURE _____</p> <p>FISCAL CODE _____</p>
<p>SUPPORT OF PROTECTED AREAS MANAGEMENT BODIES</p> <p>SIGNATURE _____</p> <p>FISCAL CODE _____</p>	

Choice for the destination of 2‰ of the IRPEF

Please indicate the code to choose the destination of 2‰ of the IRPEF. The choice is requested in advance for technical reasons, having to prepare the tax return in electronic format (it is allowed to indicate only one party).

SIGNATURE _____ CODE

PARTITI POLITICI AMMESSI AL BENEFICIO DELLA DESTINAZIONE VOLONTARIA DEL DUE PER MILLE DELL'IRPEF	
PARTITO POLITICO	CODICE
Azione	S48
Campobase	S56
Centro Democratico	A10
Coraggio Italia	A52
Democrazia Solidale – Demo.S	A41
Europa Verde - Verdi	B30
Fratelli d'Italia – Alleanza Nazionale	C12
Italia dei Valori	C31
Italia Viva	C46
Lega Nord per l'Indipendenza della Padania	D13
Lega per Salvini Premier	D43
L'Italia c'è	D57
Movimento Associativo Italiani all'Estero – MAIE	E14
Movimento 5 Stelle	E54
Movimento politico Forza Italia	F15
Noi Moderati	E50
Partito Autonomista Trentino Tirolese	K18
Partito Democratico	M20
Partito Socialista Italiano	R22
+ Europa	R45
Possibile	S36
Radicali italiani	S47
Sinistra Italiana	T44
Stella Alpina	U37
Sud chiama Nord	U55
Südtiroler Volkspartei	W26
UDC – Unione di centro	Y29
Unione Sudamericana Emigrati Italiani	Z38
Union Valdôtaine	Y27