

MOORE STEPHENS

PROFESSIONISTI ASSOCIATI SRL STP

2019 Income Tax Return for Individuals: Request for Documents

For the purposes of preparing the 2019 tax return, all the documentation and information required in the following sections must be sent to the firm, together with all the respective attachments duly completed and signed.

Clients are requested to make an appointment with the contact person at the firm for the purpose of delivering the documents.

1) PERSONAL DATA

Indicate any data changes with respect to those already in the possession of the firm, setting out in particular:

1. Personal data of dependent family members changed with respect to last year (e.g. children born, family members no longer dependent or those who became dependent in the year 2018), with the indication of the degree of kinship. Please note that family members who received income in 2018 not exceeding EUR 2,840.51 before deductible charges are considered dependent, regardless of their age.
2. Changes in registered residence address, marital status and the starting date.

TABLE OF FAMILY MEMBERS

LAST NAME AND FIRST NAME	KINSHIP (1)	TAX CODE	MONTHS OF DEPENDENCY (2)	Resident abroad?	Less than 3 years old?	Handi-capped?	% deduction
Percentage of further deduction for families with at least four children (50%; 100% for dependent spouse)							
(1) C = spouse – F1 = first child – F = children other than the first child – A = other family member							
(2) It should be remembered that the members of one's own family can be considered as dependents if in 2018 they did not have a total income exceeding EUR 2,840.51. The spouse who is not legally and effectively separated and the children (including recognized biological, adopted, fostered children or children subject to a protection plan) may be dependent, even if they are not cohabiting. Other family members (separated spouse, parents, descendants of the children, sons- and daughters-in-law, parents-in-law, siblings, grandparents) must live together with the taxpayer to be considered dependent (or receive maintenance payments not resulting from judicial authority's measures).							

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CHANGES IN PERSONAL DATA

Family Situation	Date	Attachment
MARRIAGE		<input type="checkbox"/> Certificate attached
SEPARATION / DIVORCE (please specify):		<input type="checkbox"/> Act/judgement attached
DEATH / BIRTH (please specify):		<input type="checkbox"/> Certificate attached
DEATH / BIRTH (please specify):		<input type="checkbox"/> Certificate attached
RESIDENCE		<input type="checkbox"/> Certificate attached
Other (please specify):		<input type="checkbox"/> attached

2) INCOME FROM LAND AND BUILDINGS

Please report any changes concerning the land and buildings owned on the basis of the title or any other real right from 1 January 2018 to 31 December 2018 (e.g. registration, purchases, sales, donations, inheritances etc.), providing a photocopy of the notarial deed, cadastral certificates as well as any change in the use of the buildings and land.

The documents already delivered to the firm during the year are excluded.

Communicate rental payments including those relating to buildings of historical and artistic interest.

It should be noted that neither IRPEF (Italian personal income tax) nor the related additional taxes are due on the income from certain types of land and buildings not leased, including those granted for use on a gratuitous basis, since such charges are replaced by the IMU (Italian municipal property tax).

TO BE COMPLETED IN CASE OF VARIATIONS:

1. PURCHASES OR SALES

Category of the Building or Land Data	Location	Purchase/ Sale	Encum- brances	Date	Attachment
		<input type="checkbox"/> Purchase <input type="checkbox"/> Sale	<input type="checkbox"/> yes <input type="checkbox"/> no		<input type="checkbox"/> Deed <input type="checkbox"/> certificate
		<input type="checkbox"/> Purchase <input type="checkbox"/> Sale	<input type="checkbox"/> yes <input type="checkbox"/> no		<input type="checkbox"/> Deed <input type="checkbox"/> certificate

Note: ALWAYS attach notarial deed or cadastral certificate in cases of PURCHASE/SALE.

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2. LEASES

Building or Land/Location Data and Various Notes	Annual Lease	Conventional Lease	Unified Tax on Lease	Property Encumbered
	EUR .00	<input type="checkbox"/> yes <input type="checkbox"/> no	<input type="checkbox"/>	<input type="checkbox"/> yes <input type="checkbox"/> no
	EUR .00	<input type="checkbox"/> yes <input type="checkbox"/> no	<input type="checkbox"/>	<input type="checkbox"/> yes <input type="checkbox"/> no

3. PARTICULAR SITUATIONS

Building or Land Data	Address	Main Abode	Remarks
		<input type="checkbox"/> SI	
		<input type="checkbox"/> SI	

3) UNIFIED TAX ON LEASE

If you have opted for this tax regime, you must provide the firm with the registration details of the lease contracts and the cadastral data of the property as well as all the documentation proving the exercise of the option (if not already delivered to the firm).

For ordinary leases, the substitute tax is 21% for contracts governed by the Italian Civil Code or unregulated freely negotiated lease agreements, and 10% for regulated lease contracts.

With effect from 1 June 2017, the lessees and tenants who rent out buildings for short periods may subject the income deriving from these leases to unified tax on lease (*cedolare secca*).

It is withholding tax if in the tax return or at the time of registration of the contract, the taxpayer opts for the application of the unified tax on lease, otherwise it is treated as advance payment of tax.

The intermediaries that carry out the withholding are required to certify the withholdings made with respect to the landlords by issuing the Unified Certification document (*Certificazione Unica*).

4) INCOME FROM EMPLOYMENT

Please send the following documents:

- Unified Certification Forms related to income received in 2018;
- Certificates relating to income treated as income from employment (e.g. sums received as scholarships, periodic checks received by the spouse with the exception of those intended for the maintenance of

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children as a result of separation or divorce, other periodic cheques received, including those under wills and allowance payments for aliment, allowances received for elective public offices, occasional collaborations, etc.).

Please be informed that the Unified Certification Form for pensioners is available on the website of the Italian State Social Security Body (INPS) or at post offices.

The firm is authorized to electronically download the Unified Certification Form.

5) INCOME FROM SELF-EMPLOYMENT

Send the certifications of the substitute tax related to amounts collected in 2018 received with regard to self-employment, copyright, silent partnerships and issue of formal protests to bills.

6) INCOME FROM PARTICIPATION

Please submit certifications relating to the income received by way of:

- Shareholdings in partnerships and/or associations;
- Equity investments in corporations under the transparency regime (Article 116 TUIR (Income Tax Consolidation Act));
- Investments in family businesses;
- Participation in conjugal enterprises;
- EEIG (European Economic Interest Grouping).

7) INCOME FROM CAPITAL - Dividends Collected

Please submit the following documents:

- Substitute tax certificates for dividends collected in 2018 not subject to withholding tax or substitute tax;
- Interest on lent capital, perpetual income, capital gains from joint ventures, etc.;
- Certification of capital income from trusts.

8) CAPITAL GAIN

It should be remembered that taxpayers who sold investments outside the commercial business, producing income not subject to taxation by the financial intermediary (option of the administered savings system or the managed savings system) shall communicate this indicating the initial cost and the realizable value of the interest sold.

The data resulting from the tax return will be confronted with the data processed by the IT center to which they were communicated by the intermediaries involved in the sale transaction.

9) OTHER INCOME

Please send the following documents relating to:

- Capital gains deriving from sales of shareholdings made in previous tax periods, whose amounts were received in 2018;
- Winnings from lotteries, sweepstakes, and bets;
- Income from properties located abroad;
- Income deriving from commercial activities or self-employment not exercised habitually;
- Income deriving from the rent of the single company;
- Rent of land for other than agricultural use;
- Compensation for the year for granting of company's assets to the shareholders.

10) INCOME SUBJECT TO SEPARATE TAXATION

Send documents related to:

- Life insurance premiums redeemed within five years of subscription;
- Refunds of taxes and charges (medical expenses, etc.) deducted in previous years;
- Foreign source revenues;
- TFR (severance indemnity), arrears, other indemnities paid by persons other than withholding agents.

11) INVESTMENTS ABROAD

Those who are resident in Italy but hold investments and/or assets of a financial nature abroad as property or based on any other real right (regardless of how they are acquired) shall notify the firm of the consistency thereof, for the purpose of IVIE (tax on the value of properties abroad) and IVAFE (tax on the value of financial assets abroad).

The obligation to disclose the consistency of the investments and assets held abroad during the tax period also exists if during the tax period, the taxpayer totally divested and, therefore, even if the investment is no longer held at the end of the tax period.

Not only the holders of the assets held abroad are required to monitor, but also those who have the availability or possibility of handling such assets (e.g., a resident with a proxy for withdrawal on a foreign account, unless it is a mere proxy to operate on behalf of the holder, as in the case of company directors).

By way of example, the following shall be indicated:

- assets whose income is paid by non-resident subjects, including non-resident shareholdings in capital or assets, foreign bonds and similar securities, Italian public securities and equivalent securities issued abroad, non-representative securities of goods and mass certificates issued by non-residents (including shares of IFU (foreign mutual funds)), foreign currencies, deposits and bank current accounts set up abroad regardless of the mode of supply (e.g., salary, pension or compensation credits);
- financial contracts entered into with non-resident counterparties, such as loans, carry-overs, repurchase agreements, and securities lending;
- derivative contracts and other financial relations stipulated outside the territory of the state;
- precious metals held abroad;
- rights to purchase or subscribe foreign shares or similar financial instruments;
- supplementary pension schemes organized or managed by companies and entities governed by foreign law, excluding those required by law;
- life and capitalization insurance policies provided that the contract is not concluded through an Italian financial intermediary entrusted with the task of regulating all the flows connected with the investment, with the disinvestment and payment of the related income;
- Italian financial assets held abroad, e.g. through foreign trust companies or foreign intermediaries, or in safety deposit boxes;

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- assets and investments held abroad through entities located in countries other than collaborative as well as in Italian or foreign legal entities other than companies, if the taxpayer is the “beneficial owner;”
- foreign financial assets held in Italy outside the circuit of resident intermediaries;
- securities or rights offered to employees and assimilated workers that give the possibility to buy, at a specific price, shares of the foreign company the taxpayer has an employment relationship with or subsidiary or controlling companies (stock options), in cases where at the end of the tax period, the exercise price is lower than the current value of the underlying securities or rights.

It should be noted that financial assets held abroad must be declared for fiscal monitoring purposes even if placed in safety deposit boxes.

With regard to investments held abroad, it is absolutely necessary to fill in Annex 6 to this circular for the purpose of filling in or not the RW Form in the 2019 Income Statement for Individuals.

12) TAX CREDITS

- Tax credit for the repurchase of the first home: if you have accrued a tax credit following the repurchase of the first home;
- Tax credit for unpaid lease payments: for taxes paid on installments due and not received, as per the assessment made in the context of a judicial procedure for the validation of an eviction for non-payment, a tax credit of equal amount is recognized;
- Tax credits for buildings affected by the earthquake in Abruzzo: reserved for taxpayers affected by the earthquake of 6 April 2009 in Abruzzo to which following a specific request presented to the municipality of the place where the building is located, a tax credit was recognized for expenses incurred for repairs or reconstruction of damaged or destroyed buildings, or for the purchase of a new main residence equivalent to the one destroyed.
- Tax credit for donations to support culture (art bonus) and school (school bonus):
 - culture (art bonus) – indicate the amount of cash donations made during 2018:
 - in support of maintenance, protection and restoration of public cultural assets;
 - in support of institutes and establishments of culture owned by the public, lyrical symphonic foundations and traditional theaters;

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- for the construction of new structures, restoration and enhancement of existing ones, public bodies or institutions that, with a non-profit purpose, carry out exclusively performing arts activities;
- the tax credit also pertains to donations made from 19 October 2016 (date of entry into force of Decree Law No. 189 of 17 October 2016, converted, with amendments, by Law No. 229 of 15 December 2016) in favor:
 - of the Ministry of Cultural Heritage and Activities and Tourism for maintenance, protection and restoration of cultural assets of religious interest present in the municipalities referred to in Article 1 of the aforementioned Decree Law and those belonging to bodies and institutions of the Catholic Church or other religious denominations referred to in Article 9 of the Code set out in Legislative Decree No. 42 of 24 January 2004;
 - of the Higher Institute for Conservation and Restoration, Opificio delle pietre dure (Factory of Precious Stones) and the Central Institute for Restoration and Conservation of the Papers and Books.
- (school bonus): indicate the amount, up to EUR 100,000, of cash donations in favor of all the institutions of the national education system intended for:
 - creation of new school facilities, maintenance and upgrading of existing ones;
 - interventions to improve student employability.

The institutes of the national education system include state educational institutions and officially recognized educational institutions owned by private investors and local authorities.

- Tax credit for video surveillance: tax credit for expenses incurred for the installation of digital video surveillance systems or alarms, as well as connected with contracts stipulated with supervisory institutions aimed at the prevention of criminal activities. The tax credit is equal to the amount of the expenses indicated in the request to be presented to the Italian Tax Authority by 20 March 2017.

13/A) DEDUCTIBLE CHARGES

It should be remembered that for the purposes of deductibility, the charges must be incurred during the 2018 tax year.

The documents to be sent are listed below, divided by category.

Expenses Entitling to the Tax Deduction: Certificates or Receipts of Payment Related to:

a) Expenses incurred by the taxpayer in his own interest or for fiscally dependent family members.

It is necessary to submit to the firm receipts, payment confirmations, invoices and documentation of expenses relating to:

- surgical and specialist services;
- purchase or rental of health prostheses;
- laboratory and radiological analysis, research and applications (CAT scans, ultrasound scans, laser therapy, etc.);
- health services provided by general practitioners (including those related to homeopathic medicine visits or treatments);
- hospitalization in hospitals or nursing homes;
- purchase of medicines, including homeopathic ones (valid only in the presence of the indication of the drug and the tax code);
- means necessary for walking, locomotion and lifting of disabled people;
- purchase and repair of vehicles adapted to permanent limitations of the motor skills of the disabled pursuant to Article 3 of Law No. 104 of 5 February 1992;
- expenses for the purchase of guide dogs;
- documentation of medical expenses reimbursed if the insurance premiums paid were not subjected to tax deduction or the insurance was stipulated by the employer;
- for the years 2017 and 2018 only, the expenses incurred for the purchase of food for special medical purposes included in section A1 of the National Register referred to in Article 7 of the Decree of the Minister of Health of 8 June 2001 published in the Official Journal (*Gazzetta Ufficiale*) No. 154 of 5 July 2001, with the exclusion of those intended for infants;

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- expenses for attendance at kindergartens (novelty: the limit has been raised to EUR 786), the first cycle of education and the second level (e.g. enrollment fee, attendance fee, school canteen costs);
- fees for attending university education courses;
- sporting activities for children between the ages of 5 and 18 (gyms, swimming pools, and other sports facilities);
- costs for rents incurred by university students away from home; for the 2017 and 2018 tax years the distance requirement is considered to be met even if the university is located within the same province and is reduced to 50 kilometers for students residing in mountainous or disadvantaged areas;
- donations in favor of schools of all levels;
- **Novelty:** expenses incurred for the purchase of season tickets for local, regional and interregional public transport services;
- **Novelty:** medical expenses incurred in favor of minors or adults with specific learning disability (SLD). The deduction is up to the completion of the secondary school of second degree, for the purchase of compensating tools and technical computer aids as per Law No. 170 of 8 October 2010, necessary for learning, as well as for the use of compensatory tools that encourage verbal communication and ensure gradual rhythms of learning foreign languages;
- Health costs incurred in the interest of non-dependent family members suffering from pathologies that give the right to exemption from participation in public health expenditure, to the extent of the deduction not covered by the latter's tax due;
- expenses incurred for personal assistance workers in the interest of the taxpayer or other dependent family members;
- contributions paid for the redemption of the degree course of a person dependent for tax purposes who does not work and is not enrolled in any other compulsory pension plan;
- expenses for attendance of nursery schools by sons/daughters (aged between 3 months and 3 years);
- premiums relating to life insurance and accident insurance (certification by the insurance company of premiums paid during the year and the tax-deductible portion);
- insurance premiums for the protection of persons with severe disabilities;
- insurance premiums relating to the risk of non-self-sufficiency in the performance of everyday life activities.

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b) Expenses incurred by the taxpayer in his own interest

- Health expenses incurred by the taxpayer suffering from pathologies entitling to exemption from participation in public health expenditure;
- interest on mortgage loans for the purchase of the main residence;
- interest on mortgage loans for the purpose of purchasing homes other than the principal ones stipulated before 1993;
- interest on loans contracted in 1997 for building restoration;
- interest on mortgage loans for the construction of the main residence;
- interest on loans or agricultural loans;
- funeral expenses incurred due to the death of persons regardless of the existence of a parental bond with them;
- expenses for real estate brokerage on the purchase of the main residence;
- cash donations in favor of amateur sport clubs;
- membership contributions to mutual aid companies;
- donations in favor of the cultural society *La Biennale di Venezia*;
- expenses related to assets subject to a restriction scheme;
- donations for cultural and artistic activities;
- donations in favor of institutions operating in the entertainment sector;
- donations in favor of foundations operating in the music sector;
- veterinary expenses for legally held pets and purchase of medicines for pet care. These expenses must be accompanied by receipts with the indication of the veterinary drug and the tax code, as well as the prescription of the veterinary physician;
- expenses incurred for interpreting services by persons recognized as deaf;
- donations to the Government Securities Amortization Fund;
- **Novelty:** insurance premiums relating to the risk of natural disasters entered into for housing units for residential purposes;
- expenses for leasing fees for a property to be used as a principal residence;
- donations to non-profit organizations;
- donations to political parties;
- donations in cash or in kind in favor of ONLUS (non-profit organizations of social nature) or APS (social promotion associations);

- donations in cash or in kind to OV (voluntary organizations);
- investments in innovative start-ups as well as innovative SMEs and innovative start-ups with a social vocation according to the Interministerial Decree of 25 February 2016.

Expenses for the Restoration of the Building Heritage and Anti-Seismic Measures and Green Bonuses

Expenses Incurred for the Renovation of Real Estate

Novelty regarding Restructuring: from 21 November 2018, a communication to ENEA (National Authority for New Technologies, Energy and the Environment) must be carried out (see Annex 5) for some interventions.

The deduction is due in relation to expenses incurred for the following interventions to recover the building heritage (and it is necessary to send us copies of related bank transfers, invoices and documentation of expenses):

- extraordinary maintenance interventions concerning individual residential real estate units of any cadastral category, including rural, and their appurtenances;
- ordinary and extraordinary maintenance interventions concerning common parts of residential buildings;
- restoration and conservative improvement interventions;
- interventions necessary for reconstruction or restoration of the damaged building following calamitous events, provided that a state of emergency has been declared;
- interventions aimed at cabling of buildings, containment of noise pollution, adoption of static and anti-seismic safety measures for buildings, execution of internal works;
- interventions related to the construction of garages or appurtenant parking spaces, including in common ownership;
- further interventions, e.g. asbestos remediation or those aimed at the prevention of illegal acts on the part of third parties or elimination of architectural barriers, or interventions for the execution of works aimed at avoiding domestic accidents;
- recovery interventions concerning common parts and single residences ex Article 31 letters a), b), c) and d) of Law No. 457/78.

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For the work started in 2015, please specify the cadastral data of the building subject to the intervention. If the works were carried out by the operator or tenant, it is also necessary to indicate the registration details of the agreement of lease or free use;

The deduction for restructuring measures is 50% to be applied to a maximum expense of EUR 96,000 per property, distributed over 10 years, for expenses incurred from 26 June 2012 to 31 December 2018; while for expenses incurred from 2008 to 25 June 2012, the deduction is 36% to be applied to a maximum expense of EUR 48,000.

- Expenses incurred for the purchase or assignment of property belonging to renovated buildings: The tax deduction is also due in the case of purchase or assignment of real estate units that are part of a building that has been completely restored and conservatively renovated by construction or real estate restructuring companies or building societies. The purchaser or assignee of the property is entitled to a deduction to be calculated on a lump sum equal to 25 per cent of the sale or assignment price of the property resulting from the purchase or assignment deed. The deduction is recognized in case of buyers in relation to the property's ownership quota and is conditional upon the sale or assignment of the property within 18 months from the end of the restructuring works. For expenses incurred from 26 June 2012 to 31 December 2018, the deduction is granted to the buyer or assignee in the amount of 50 per cent. The amount equal to 25 per cent of the purchase or assignment price may not exceed the limit of EUR 96,000.
- **Novelty:** "Green area" interventions concerning private uncovered areas and interventions carried out on common external parts of condominium buildings;

Expenses for the Refurbishment of Restructured Property (Tax Deduction of 50 per Cent) for Furnishing the Main Residence of Young Couples, VAT for Purchase of Energy Class A or B Residence

Expenses for the refurbishment of renovated property: for the purchase of furniture and large appliances of a class no less than A+, as well as A for ovens, for equipment for which the energy label is provided, aimed at furnishing the property subject to restructuring and with the payment made by bank transfer or credit card (for household appliances – **Novelty regarding Restructuring:** from 21 November 2018, certain interventions require a communication to ENEA – see table in Annex 5).

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- The deduction is 50%, applied to a maximum cost of EUR 10,000. Recovery must take place within 10 years. The deduction is due only if expenses were incurred for the following interventions to recover the building stock:
 - ordinary maintenance carried out with regard to common parts of a residential building;
 - extraordinary maintenance, restoration, conservative improvement and building renovation of common parts of a residential building and individual residential real estate units;
 - reconstruction or restoration of a damaged building following calamitous events;
 - restructuring of entire buildings by construction or real estate restructuring companies and building cooperatives, which provide for the sale or assignment of the property within six months from the end of the works.

Expenses for Energy Saving Interventions

INTERVENTIONS ENTITLING TO A 65 PER CENT DEDUCTION (55 PER CENT FOR THE INTERVENTIONS EFFECTED UNTIL 5 JUNE 2013)

TYPE OF INTERVENTION

- Energy requalification intervention on an existing building (no winter air conditioners with biomass boilers);
- Intervention on an existing building envelope (from 1 January 2018, excluding the purchase and installation of windows, including window frames);
- Installation of solar panels – solar collectors;
- Replacement of winter air conditioning systems;
- Purchase and installation of solar shading as per Annex M to Legislative Decree No. 311/2006;
- Purchase and installation of biomass winter air conditioning systems;
- Purchase, installation and commissioning of multimedia devices for remote control;
- Purchase and installation of micro-cogenerators.

INTERVENTIONS ENTITLING TO A 70- AND 75 PER CENT DEDUCTION

TYPE OF INTERVENTION

- Interventions on the casing of common parts of existing condominium buildings;
- Energy requalification interventions of common parts of existing condominium buildings.

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INTERVENTIONS CARRIED OUT ON COMMON PARTS OF BUILDINGS ENTITLING TO A 80- AND 85 PER CENT DEDUCTION

TYPE OF INTERVENTION

- Interventions involving common parts of condominium buildings aimed at energy upgrading and seismic risk reduction by **a class**;
- Interventions involving common parts of condominium buildings aimed at energy upgrading and reduction of the seismic risk **by two classes**.

INTERVENTIONS ENTITLING TO A 50-PER CENT DEDUCTION

TYPE OF INTERVENTION

- Purchase and installation of windows, including fixtures;
- Replacement of winter air conditioning systems with condensing boilers at least equal to Class A;
- Purchase and installation of solar shading as per Annex M to Legislative Decree No. 311/2006;
- Purchase and installation of biomass winter air conditioning systems.

Deductions for Tenants Having Lease Contracts:

Payment certificates or receipts for deductions relating to:

- tenants of housing used as main residence;
- tenants of housing used as main residence leased under conventional arrangements;
- young people between the ages of 20 and 30 who sign a lease for the main residence;
- employees transferring their residence for work reasons;
- renting of agricultural land to young people: indicate the costs incurred by owner farmers and professional agricultural entrepreneurs enrolled in agricultural insurance under 35 years of age, for payment of rent for agricultural land (other than land owned by such persons' parents).

13/B) DEDUCTIBLE CHARGES

Please note that for the purposes of deductibility, the charges must be incurred during the tax year 2018. The documents to be sent are listed below, divided by category.

Payment statements or receipts relating to the following are deductible from the income:

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a) **Medical expenses and expenses sustained by the taxpayer in his own interest or for fiscally dependent family members.**

- social security and welfare contributions;
- contributions for supplementary funds of the national health service;
- contributions for complementary and individual pension schemes;
- medical expenses and specific assistance for persons with disabilities, including such expenses borne in the interest of family members even if they are not dependent for tax purposes;

b) **Expenses Incurred by the Taxpayer in His Own Interest**

- periodic cheques paid to the spouse;
- social security and welfare contributions paid for employees of domestic and family services;
- donations in favor of religious institutions;
- contributions, donations and offerings made to non-governmental organizations (NGOs) recognized as suitable for these purposes and operating in the field of cooperation with developing countries;
- donations to non-profit organizations of social utility, social promotion associations and certain recognized foundations and associations;
- cash donations to universities, public research and supervised institutions as well as regional and national park authorities;
- charitable payments, donations, and other free of charge actions in favor of trusts or special funds;
- contributions paid directly by pensioners, including for non-dependent family members, to health care funds created exclusively for welfare purposes and set up by special collective agreements;
- annuities, pensions, maintenance payments and other charges;
- expenses for the purchase or construction of rented dwellings;
- amounts repaid to a person granting the aid;
- investments in innovative start-ups. This is the case of subjects who have opted for the transparency regime pursuant to Article 116 TUIR which can transfer to shareholders, in proportion to their quota of profit-sharing, the portion of contribution in a start-up exceeding the total income. This amount can be deducted from such shareholder's profit;
- donations in favor of ONLUS, OV and APS;
- expenses incurred by adoptive parents for the completion of procedures for the adoption of foreign minors;
- expenses for the purchase or construction of rented dwellings;

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- deductible portion of an investment in a start-up: taxpayers who have opted for the transparency regime pursuant to Article 116 TUIR may effect a transfer to the shareholders, in proportion to their quota of profit sharing.

14) LAND/SHAREHOLDINGS REVALUATION

Copies of appraisal reports relating to the recalculation of the purchase cost of land or equity investments held as at 1 January 2018 and prepared by 6 June 2018 with copies of payment confirmations.

15) IRPEF (INCOME TAX) AND IRAP (REGIONAL BUSINESS TAX) PAYMENTS

Receipts of payments as per F24 Form relative to advances paid, if not already in possession of the firm.

16) CHOICE OF ALLOCATION OF 0.5 – 0.8% AND 0.2% TO CHARITY INSTITUTIONS

It is possible to allocate a portion of personal income tax to charitable institutions (0.5%), religious confessions (0.8%) and political parties (0.8%).

The choices for the destination of 0.8%, 0.5% and 0.2% of IRPEF (income tax) are in no way alternatives to each other, therefore all three choices may be expressed.

The recipients of 0.5% are indicated in the permanent list on the website of the Italian Tax Authority (<http://www.agenziaentrate.gov.it/wps/content/nsilib/nsi/archivio/archivio+5permille/elenco+permanente+degli+iscritti>).

As regards 0.2%, the list of the beneficiaries can be found in Annex 8.

Attached hereto is the prospectus for the possible choice of allocation of 0.5%, 0.8% and 0.2% to be completed, signed and delivered to the firm – see Annex 7.

* * *

We are looking forward to receiving the documentation required to complete the declaration. We remain at your complete disposal for any clarification regarding this document.

Moore Stephens Professionisti Associati SRL-STP

ONLY FOR THOSE WHO COMPLETE A 2019 INCOME TAX RETURN FOR INDIVIDUALS

ANNEX 1

Date, ... / ... /

Moore Stephens Associate Professionals SRL-STP

53, Via E. De Amicis

20123 MILAN

The undersigned (*name*) (*surname*) (*address*)

..... (*tax code*)

confers

upon this firm the assignment to ensure compilation, control and forwarding of the 2019 Income Tax Return for Individuals for the 2018 tax period specifying:

1) that the type of the return chosen is:

☐ Regular

2) that in relation to this tax return, s/he undertakes to supply the following documents in a complete, correct, truthful manner and in good faith:

- ☐ Unified Certification document (*Certificazione Unica*) concerning employee income and/or pension;
- ☐ Certificates of withholding taxes for withholdings related to income from occasional self-employment;
- ☐ Contributions paid to domestic service workers;
- ☐ Supplementary pension contributions;
- ☐ Expenses for restoration of the building heritage;
- ☐ Expenses for energy saving interventions;
- ☐ Documentary evidence relating to health costs;
- ☐ Certificates evidencing interest accrued on mortgages;
- ☐ Funeral expenses;
- ☐ Education costs;
- ☐ Veterinary expenses;
- ☐ Certificates attesting premiums for life insurance and accident insurance;

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- ☐ Certificates relating to donations;
- ☐ Confirmation of maintenance payments for ex-spouse.

The assignment applies to the documents marked by a cross of the list above, with the clarification that there are no other documents pertaining to the list which are withheld or whose transmission is otherwise omitted.

3) In relation to the responsibility of the professional for affixing the compliance stamp on unfaithful declarations, the undersigned recognizes the accountant's right to claim compensation for the unpaid tax and the relative interest, while any penalties resulting from errors or omissions attributable to the firm will remain the firm's responsibility.

In the event of omissions in the transmission of documents that cannot be detected in the processing of the tax return, the undersigned also releases the professional from liability with respect to any sanctions, the latter being attributed the meaning intended by Article 6 of Legislative Decree No. 175/2014.

ONLY FOR THOSE WHO COMPLETE FORM 730/2019

ANNEX 2

Date, ... / ... /

Moore Stephens Associate Professionals SRL-STP

53, Via E. De Amicis

20123 MILAN

The undersigned (name) (surname) (address)
..... (tax code)

confers

upon this firm the assignment to ensure compilation, control and forwarding of his/her Income Tax Return Form 730/2019 for the 2018 tax period specifying:

1) that the type of the return chosen is:

- ☐ Pre-filled
- ☐ Regular

2) that in relation to this tax return, s/he undertakes to supply the following documents in a complete, correct, truthful manner and in good faith:

- ☐ Unified Certification document (*Certificazione Unica*) concerning employee income and/or pension;
- ☐ Certificates of withholding taxes for withholdings related to income from occasional self-employment;
- ☐ Contributions paid to domestic service workers;
- ☐ Supplementary pension contributions;
- ☐ Expenses for restoration of the building heritage;
- ☐ Expenses for energy saving interventions;
- ☐ Documentary evidence relating to health costs;
- ☐ Certificates evidencing interest accrued on mortgages;
- ☐ Funeral expenses;
- ☐ Education costs;
- ☐ Veterinary expenses;
- ☐ Certificates attesting premiums for life insurance and accident insurance;

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- ☐ Certificates relating to donations;
- ☐ Confirmation of maintenance payments for ex-spouse.

The assignment applies to the documents marked by a cross of the list above, with the clarification that there are no other documents pertaining to the list which are withheld or whose transmission is otherwise omitted.

3) In relation to the responsibility of the professional for affixing the compliance stamp on unfaithful declarations, the undersigned recognizes the accountant's right to claim compensation for the unpaid tax and the relative interest, while any penalties resulting from errors or omissions attributable to the firm will remain the firm's responsibility.

In the event of omissions in the transmission of documents that cannot be detected in the processing of the tax return, the undersigned also releases the professional from liability with respect to any sanctions, the latter being attributed the meaning intended by Article 6 of Legislative Decree No. 175/2014.

ONLY FOR THOSE WHO COMPLETE FORM 730/2019

ANNEX 3

ACCESS TO THE PRE-FILLED INCOME TAX RETURN

☐ GRANTS THE POWER

to the Tax Assistance Center CAF Do.C. Spa, tax code 07791270015, registration number with the Register of Tax Assistance Centers 00044, registered office address: 5, Via Cervino, Turin (Province of Turin), 10155

Through its authorized person

Of access to and consultation of his/her pre-filled income tax return and other data – referred to in clause 3.1 letters a) and b) of the Italian Tax Authority's Order, Protocol No. 25992 of 23 February 2015, – that the Italian Tax Authority makes available for the purposes of completing the tax return relating to the tax year 2018.

Place and date

Legible signature in full

☐ DOES NOT AUTHORIZE

the Tax Assistance Center CAF Do.C. Spa, tax code 07791270015, registration number with the Register of Tax Assistance Centers 00044, registered office address: 5, Via Cervino, Turin (Province of Turin), 10155

Through its authorized person

To access his/her pre-filled income tax return and other data – referred to in clause 3.1 letters a) and b) of the Italian Tax Authority's Order, Protocol No. 25992 of 23 February 2015, – that the Italian Tax Authority makes available for the purposes of completing the tax return relating to the tax year 2018.

Place and date

Legible signature in full

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PERSONAL DATA PROCESSING

We will consider all the information and data obtained during the performance of the audit assignment (the "information") as strictly private and confidential and treat such information in compliance with the legislation on personal data protection and in particular with European Regulation No. 679/2016 (General Data Protection Regulation, hereinafter, the Privacy Regulation or "GDPR").

CONSENT TO PERSONAL DATA PROCESSING

S/he gives his/her consent to processing of his/her data, including sensitive ones, within the limits of the operations strictly necessary for the performance of the conferred powers.

Place and date

Legible signature in full

Place and date

Legible signature in full

A COPY OF A VALID IDENTIFICATION DOCUMENT IS ATTACHED

DECLARATION IN LIEU OF AN AFFIDAVIT

(Article 46 of Presidential Decree No. 445 of 28 December 2000)

The undersigned _____ Tax Code _____
(surname and name)

aware of the penalties provided for in the case of untruthful declarations, preparation or use of false documents (referred to in Article 76 of Presidential Decree No. 445 of 28 December 2000), as well as forfeiture of benefits resulting from any provision issued on the basis of the untrue statement if the effected verification reveals non-truthfulness of the content of any of the statements made (Article 75 of Presidential Decree No. 445 of 28 December 2000)

DECLARES

to be a resident of _____ in _____
(place) (address)

and that his/her family, in addition to the person issuing the statement, consists of:

1. _____ Tax Code _____
(surname and name)

_____ Dependent on the person issuing the statement _____ at _____
(indicate the relationship with the person issuing the statement) (Yes / No)
(% dependent)

2. _____ Tax Code _____
(surname and name)

_____ Dependent on the person issuing the statement _____ at _____
(indicate the relationship with the person issuing the statement) (Yes / No)
(% dependent)

3. _____ Tax Code _____
(surname and name)

_____ Dependent on the person issuing the statement _____ at _____
(indicate the relationship with the person issuing the statement) (Yes / No)
(% dependent)

4. _____ Tax Code _____
(surname and name)

_____ Dependent on the person issuing the statement _____ at _____

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(indicate the relationship with the person issuing the statement)

(Yes / No)

(% dependent)

(place and date)

(Full signature of the person issuing the

statement)

Exempt from stamp duty pursuant to Article 37 of Presidential Decree No. 445 of 28 December 2000.

The signature is not to be authenticated, nor shall it necessarily take place in the presence of the employee of the institution that requested the certificate. Article 74 of Presidential Decree No. 445 of 28 December 2000: non-acceptance of declarations in lieu of affidavits (self-certifications) made in accordance with the provisions of Article 46 of Presidential Decree No. 445 of 28 December 2000 constitutes a breach of official duties.

Article 74 of Presidential Decree No. 445 of 28 December 2000: non-acceptance of declarations in lieu of affidavits (self-certifications) made in accordance with the provisions of Article 46 of Presidential Decree No. 445 of 28 December 2000 constitutes a breach of official duties.

The transmission of data to ENEA (Italian National Authority for New Technologies, Energy and the Environment) is **mandatory** for the following building and technological interventions:

Components and Technologies Type of Intervention

Building structures	<ul style="list-style-type: none">• reduction of thermal transmittance of <u>vertical walls</u> that delimit heated rooms separating them from the outside, cold rooms and the ground;• reduction of thermal transmittances of horizontal and inclined opaque structures (<u>roofs</u>) that delimit heated rooms separating them from the outside and cold rooms;• reduction of thermal transmittance of <u>floors</u> that delimit heated rooms separating them from the outside, cold rooms and the ground.
Windows and doors	<ul style="list-style-type: none">• reduction of thermal transmittance of <u>doors and windows including window frames</u> that delimit heated rooms separating them from the outside and cold rooms.
Technological systems	<ul style="list-style-type: none">• installation of <u>solar collectors (solar thermal)</u> for the production of domestic hot water and/or space heating;• replacement of heat generators with <u>condensing boilers</u> for space heating (with or without domestic hot water production) or for the sole production of domestic hot water for a number of users and possible adaptation of the system;• replacement of generators with <u>condensing air heat generators</u> and possible adaptation of the system;• <u>heat pumps</u> for room air conditioning and possible adaptation of the system;• <u>hybrid systems</u> (condensing boiler and heat pump) and possible adaptation of the plant;• <u>micro-cogenerators</u> ($P_e < 50 \text{kW}_e$);• heat pump water heaters;• biomass heat generators;• installation of <u>heat metering systems</u> in centralized systems for a number of users;• installation of <u>photovoltaic plants and storage systems</u> (solely with regard to the storage systems, the data must be transmitted for interventions with the date of completion of the work starting from 1 January 2019);• <u>district heating</u>;• installation of <u>temperature control and building automation systems</u>.

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Household appliances ² – only if connected to a restoration of the building stock started effective from: 1 January 2017 for expenses incurred in 2018; 1 January 2018 for expenses incurred in 2019.	<ul style="list-style-type: none">• ovens• refrigerators• dishwashers• electric hobs• washer-dryers• washing machines• dryers
² Minimum energy class provided for is A+ with the exception of ovens whose minimum class is A. Hobs and washer-dryers are not classified.	

DECLARATION OF ASSETS HELD ABROAD

FOR THE COMPLETION OF RW FORM OF THE 2019 INCOME TAX RETURN FOR INDIVIDUALS FOR THE
2018 TAX YEAR

The undersigned Tax Code

born on and residing in, postal code,, Via
.....

after being thoroughly and comprehensively informed by the firm of the consequences of failure to
indicate the assets held abroad in the year 2018 in the 2019 income tax return (RW Form)

DECLARES

- ☐ not to own any property abroad and therefore requests the firm NOT to fill in the RW Form in the
2019 income tax return;
- ☐ to possess the following assets abroad and therefore requests the firm to fill in the RW Form in the
2019 income tax return.

Asset	Foreign State	Value

Date, place.....

Signature

.....

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ANNEX 7

Form for Choice of the Allocation of 0.8%, 0.5% and 0.2% of IRPEF

To be used both in case of presentation of the tax return and in case of exemption

TAXPAYER

TAX CODE (required)

PERSONAL DATA

SURNAME (for women, indicate the maiden name)

FIRST NAME

SEX (M or F)

DATE OF BIRTH

DAY MONTH YEAR

MUNICIPALITY (OR FOREIGN COUNTRY) OF BIRTH

PROVINCE (acronym)

THE CHOICES FOR THE ALLOCATION OF 0.8%, 0.5% AND 0.2% OF IRPEF ARE NOT IN ANY WAY ALTERNATIVES
TO EACH OTHER.

THEREFORE, ALL THREE CHOICES MAY BE EXPRESSED.

CHOICE OF THE ALLOCATION OF 0.8%, 0.5% AND 0.2% OF IRPEF (in case of choice SIGN in ONE of the spaces
below)

STATE	CATHOLIC CHURCH	SEVENTH-DAY ADVENTIST CHURCH	ASSEMBLIES OF GOD IN ITALY
WALDENSIAN EVANGELICAL CHURCH (Union of Methodist and Waldensian Churches)	LUTHERAN EVANGELICAL CHURCH IN ITALY	UNION OF ITALIAN JEWISH COMMUNITIES	SACRED ORTHODOX ARCHDIOCESE OF ITALY AND EXARCHATE FOR SOUTHERN EUROPE
APOSTOLIC CHURCH IN ITALY	BAPTIST EVANGELICAL CHRISTIAN UNION OF ITALY	ITALIAN BUDDHIST UNION	ITALIAN HINDU UNION
SOKA GAKKAI ITALIAN BUDDHIST INSTITUTE (IBISG)			

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NOTES To express the choice in favor of one of the institutions benefiting from the 0.8%-quota of the IRPEF, the taxpayer must sign his/her name in the corresponding box. The choice must be made exclusively for one of the beneficiary institutions. Lack of signature in one of the boxes provided constitutes a non-expressed choice by the taxpayer. In such case, the breakdown of the portion of tax not attributed is established in proportion to the choices made. The portion not attributed due to the Assemblies of God in Italy and to the Apostolic Church in Italy is devolved to state management.

CHOICE FOR THE ALLOCATION OF 0.5% OF IRPEF (in case of choice SIGN in ONE of the spaces below)

SUPPORT OF VOLUNTEERING AND OTHER NON-PROFIT SOCIAL UTILITIES ORGANIZATIONS, SOCIAL PROMOTION ASSOCIATIONS AND RECOGNIZED ASSOCIATIONS AND FOUNDATIONS OPERATING IN THE SECTORS REFERRED TO IN ARTICLE 10 CLAUSE 1 LETTER A OF LEGISLATIVE DECREE NO. 460 (1997)	FINANCING SCIENTIFIC RESEARCH AND UNIVERSITY
SIGNATURE Payee tax code (if any)	SIGNATURE Payee tax code (if any)
HEALTH RESEARCH FINANCING	FINANCING OF PROTECTION, PROMOTION AND ENHANCEMENT OF CULTURAL AND LANDSCAPE HERITAGE (PERSONS REFERRED TO IN ARTICLE 2 PARAGRAPH 2 OF THE DECREE OF THE PRESIDENT OF THE COUNCIL OF MINISTERS OF 28 JULY 2016)
SIGNATURE Payee tax code (if any)	SIGNATURE Payee tax code (if any)
SUPPORT OF SOCIAL ACTIVITIES CARRIED OUT BY THE MUNICIPALITY OF RESIDENCE	SUPPORT OF AMATEUR SPORT ASSOCIATIONS RECOGNIZED BY THE ITALIAN OLYMPIC COMMITTEE FOR SPORT PURPOSES IN ACCORDANCE WITH THE LAW THAT CARRY OUT A SIGNIFICANT ACTIVITY OF SOCIAL INTEREST
SIGNATURE	SIGNATURE Payee tax code (if any)
SUPPORT OF BODIES MANAGING PROTECTED AREAS	
SIGNATURE Payee tax code (if any)	

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NOTES To express the choice in favor of one of the recipients of the 0.5%-quota of IRPEF, the taxpayer must sign his/her name in the corresponding box. The taxpayer also has the right to indicate the tax code of the beneficiary. The choice must be made exclusively for one of the beneficiary purposes.

CHOICE FOR THE ALLOCATION OF 0.2% OF IRPEF (in case of the choice SIGN in the space below)

POLITICAL PARTY

CODE SIGNATURE.....

NOTES To express the choice in favor of one of the political parties – beneficiaries of the 0.2%-quota of IRPEF, the taxpayer must sign his/name in the box, indicating the code of the chosen party. The choice must be made exclusively for one of the political parties– beneficiaries.

In addition to the information on data processing contained in the instructions, it is specified that the personal data of the taxpayer will be used only by the Italian Tax Authority to give effect to the choice.

RESERVED FOR EXEMPTED TAXPAYERS

IN CASE OF ONE OR MORE CHOICES IT IS NECESSARY TO AFFIX THE SIGNATURE ALSO IN THE UNDERLYING BOX.

For modalities of sending the form by exempted subjects, see Chapter 3 of Part II of the instructions.

The undersigned declares, under his/her own responsibility, that s/he is not required nor intends to avail him/herself of the right to present the tax return.

SIGNATURE

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PERIODO D'IMPOSTA 2018

Scheda per la scelta della destinazione dell'8 per mille, del 5 per mille e del 2 per mille dell'IRPEF

Da utilizzare sia in caso di presentazione della dichiarazione che in caso di esonero

CONTRIBUENTE

CODICE FISCALE (obbligatorio)			
DATI ANAGRAFICI	COGNOME (per le donne indicare il cognome da nubile)	NOME	SESSO (M o F)
	DATA DI NASCITA	COMUNE (O STATO ESTERO) DI NASCITA	PROVINCIA (sigla)
	GIORNO MESE ANNO		

**LE SCELTE PER LA DESTINAZIONE DELL'OTTO PER MILLE, DEL CINQUE PER MILLE E DEL DUE PER MILLE
DELL'IRPEF NON SONO IN ALCUN MODO ALTERNATIVE FRA LORO.
PERTANTO POSSONO ESSERE ESPRESSE TUTTE E TRE LE SCELTE.**

SCELTA PER LA DESTINAZIONE DELL'OTTO PER MILLE DELL'IRPEF (in caso di scelta FIRMARE in UNO degli spazi sottostanti)

STATO	CHIESA CATTOLICA	UNIONE CHIESE CRISTIANE AVVENTISTE DEL 7° GIORNO	ASSEMBLEE DI DIO IN ITALIA
CHIESA EVANGELICA VALDESE (Unione delle Chiese metodiste e Valdesi)	CHIESA EVANGELICA LUTERANA IN ITALIA	UNIONE COMUNITA' EBRAICHE ITALIANE	SACRA ARCIDIOCESI ORTODOSSA D'ITALIA ED ESARCATO PER L'EUROPA MERIDIONALE
CHIESA APOSTOLICA IN ITALIA	UNIONE CRISTIANA EVANGELICA BATTISTA D'ITALIA	UNIONE BUDDHISTA ITALIANA	UNIONE INDUISTA ITALIANA
ISTITUTO BUDDISTA ITALIANO SOKA GAKKAI (IBISG)			

AVVERTENZE Per esprimere la scelta a favore di una delle istituzioni beneficiarie della quota dell'otto per mille dell'IRPEF, il contribuente deve apporre la propria firma nel riquadro corrispondente. La scelta deve essere fatta esclusivamente per una delle istituzioni beneficiarie.

La mancanza della firma in uno dei riquadri previsti costituisce scelta non espressa da parte del contribuente. In tal caso, la ripartizione della quota d'imposta non attribuita è stabilita in proporzione alle scelte espresse. La quota non attribuita spettante alle Assemblies di Dio in Italia e alla Chiesa Apostolica in Italia è devoluta alla gestione statale.

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CODICE FISCALE

SCELTA PER LA DESTINAZIONE DEL CINQUE PER MILLE DELL'IRPEF (in caso di scelta FIRMARE in UNO degli spazi sottostanti)

SOSTEGNO DEL VOLONTARIATO E DELLE ALTRE ORGANIZZAZIONI NON LUCRATIVE DI UTILITA' SOCIALE, DELLE ASSOCIAZIONI DI PROMOZIONE SOCIALE E DELLE ASSOCIAZIONI E FONDAZIONI RICONOSCIUTE CHE OPERANO NEI SETTORI DI CUI ALL'ART. 10, C. 1, LETT A), DEL D.LGS. N. 460 DEL 1997

FIRMA

Codice fiscale del beneficiario (eventuale)

FINANZIAMENTO DELLA RICERCA SCIENTIFICA E DELLA UNIVERSITA'

FIRMA

Codice fiscale del beneficiario (eventuale)

FINANZIAMENTO DELLA RICERCA SANITARIA

FIRMA

Codice fiscale del beneficiario (eventuale)

FINANZIAMENTO DELLE ATTIVITA' DI TUTELA, PROMOZIONE E VALORIZZAZIONE DEI BENI CULTURALI E PAESAGGISTICI (SOGETTI DI CUI ALL'ART. 2, COMMA 2, DEL D.P.C.M. 28 LUGLIO 2016)

FIRMA

Codice fiscale del beneficiario (eventuale)

SOSTEGNO DELLE ATTIVITA' SOCIALI SVOLTE DAL COMUNE DI RESIDENZA

FIRMA

SOSTEGNO ALLE ASSOCIAZIONI SPORTIVE DILETTANTISTICHE RICONOSCIUTE AI FINI SPORTIVI DAL CONI A NORMA DI LEGGE CHE SVOLGONO UNA RILEVANTE ATTIVITA' DI INTERESSE SOCIALE

FIRMA

Codice fiscale del beneficiario (eventuale)

SOSTEGNO DEGLI ENTI GESTORI DELLE AREE PROTETTE

FIRMA

Codice fiscale del beneficiario (eventuale)

AVVERTENZE Per esprimere la scelta a favore di una delle finalità destinarie della quota del cinque per mille dell'IRPEF, il contribuente deve apporre la propria firma nel riquadro corrispondente. Il contribuente ha inoltre la facoltà di indicare anche il codice fiscale di un soggetto beneficiario. La scelta deve essere fatta esclusivamente per una sola delle finalità beneficiarie.

SCELTA PER LA DESTINAZIONE DEL DUE PER MILLE DELL'IRPEF (in caso di scelta FIRMARE nello spazio sottostante)

PARTITO POLITICO

CODICE

FIRMA

AVVERTENZE Per esprimere la scelta a favore di uno dei partiti politici beneficiari del due per mille dell'IRPEF, il contribuente deve apporre la propria firma nel riquadro, indicando il codice del partito prescelto. La scelta deve essere fatta esclusivamente per uno solo dei partiti politici beneficiari.

In aggiunta a quanto indicato nell'informativa sul trattamento dei dati, contenuta nelle istruzioni, si precisa che i dati personali del contribuente verranno utilizzati solo dall'Agenzia delle Entrate per attuare la scelta.

RISERVATO AI CONTRIBUENTI ESONERATI

IN CASO DI UNA O PIU' SCELTE E' NECESSARIO APPORRE LA FIRMA ANCHE NEL RIQUADRO SOTTOSTANTE.

Per le modalità di invio della scheda da parte dei soggetti esonerati, vedere il capitolo 3 della parte II delle istruzioni.

Il sottoscritto dichiara, sotto la propria responsabilità, che non è tenuto né intende avvalersi della facoltà di presentare la dichiarazione dei redditi.

FIRMA

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Deadlines for 2019 Income Tax Return for Individuals

ANNEX 8

Presentation of the Tax Return	Tax Payment (First/Single Instalment)
from 2 May 2019 to 1 July 2019 If the presentation is done in paper form through a post office	by 1 July 2019 Payment of the balance for 2018 plus advance payment of Irpef (personal income tax) for 2019.
by 30 September 2019 If the presentation is made electronically directly by the taxpayer or if it is transmitted by an intermediary authorized to transmit the data	In the period from 2 July to 31 July 2019 Payment of the balance for 2018 plus advance payment of Irpef for 2019 with an increase of 0.4%.

N.B. The 2018 balance and the 1st advance for 2019 can be paid in a maximum of 6 equal monthly installments, plus interest.

In any case, payments must be completed by November/December.

Subsequent installments must be paid:

- Within the 16th day of each month in which the amount falls due, for parties holding a VAT number (in this case the last installment is due on 18 November 2019).
- By the end of each month in which the amount falls due, for those who do not hold a VAT number (in this case the last installment is due on 2 December 2019, as 30 November is a Saturday).

The II installment of income tax for 2019 must be paid by 2 December 2019, as 30 November is a Saturday.

Deadlines for Submission of Form 730/2018

Presentation	Tax Payment (First/Single Instalment)
7 July 2019 For taxpayers who submit the 730 Form through their withholding agent.	Starting from July for employees
23 July 2019 For taxpayers who make use of the pre-filled declaration and provide for the electronic transmission of the 730 Form directly and/or through the CAF employees or through a qualified professional.	Starting from August or September for pensioners