

Request for documentation for the 2025 INCOME tax returns

REQUEST FOR INFORMATION FOR THE 2025 INDIVIDUAL INCOME TAX RETURN

Below you will find a form summarizing the data and information required by our Firm to prepare the 2025 INCOME Tax Return (Modello REDDITI 2025) for individuals, referring to the 2024 tax year.

For individuals with self-employment income, sole proprietors, and partnerships, please refer also to the following dedicated forms.

Our Firm remains at your disposal for any clarification.

2025 INCOME TAX RETURN – INDIVIDUALS

INFORMATION AND DOCUMENTATION REQUEST FORM

Client's full name:

Please provide the following:

- Any changes in personal details of the taxpayer/spouse/dependents (specify if the children are 21 years old or over, or if they have disabilities, the months they are considered dependents, and the relevant percentage); any legal rulings regarding separation or divorce;
- Documentation required to claim tax deductions for dependents who are non-EU citizens and residing in Italy;
- Documentation regarding relocation to Italy from abroad and eligibility for tax reliefs for returning professors and researchers, workers, and retirees;
- For non-resident taxpayers, AIRE registration certificate (for Italian citizens) and details of registered residence abroad;
- Documentation related to income variations from land and buildings: purchases, sales, registration changes, cadastral updates, inheritance, donations, lease/rental/subletting/loan agreements, buildings used as primary residence, properties kept available, buildings subject to historical and/or artistic preservation restrictions, properties destroyed or rendered uninhabitable due to earthquakes or other natural disasters, etc.;
- IMU payment receipts for 2024 and any other relevant documents for calculating the tax due or for applying any exemption clauses (if not handled by the Firm);
- IMI, IMIS, or ILIA payment receipts for 2024 for properties located in the autonomous provinces of Bolzano and Trento and in the Friuli Venezia Giulia region (if not handled by the Firm);
- Property purchase deeds from January 1st, 2024, taking advantage of first-home benefits;
- Rent due for 2024, even if not received (including condominium spaces);

- In relation to unpaid residential rents in 2024, eviction notices for arrears or payment orders;
- Certification of taxes paid on expired residential leases not received, as established in court proceedings for eviction due to arrears;
- “Conventional” rental agreements for properties located in areas with high housing demand (for contracts entered into without the assistance of landlords’ and tenants’ associations, to apply tax benefits for agreed rent contracts, it is necessary to provide a certification from the signatory organizations of the territorial agreement confirming the economic and regulatory compliance of the contract); or for properties located in areas under a state of emergency due to natural disasters;
- ☐ Rental income from residential or commercial properties for which the "cedolare secca" (flat-rate tax) option has been exercised, or for which the option must be declared in the tax return;
- ☐ Payments received and any withholding taxes (as reported in the 2025 Certificazioni Uniche) related to short-term rental contracts entered into from June 1st, 2017, by individuals not acting in the course of a business activity, including subletting and transfers of use to third parties for consideration by the borrower (note: renting out more than four properties for short-term stays per tax year is presumed to be a business activity); any "cedolare secca" option to be exercised in the tax return;
- ☐ National Identification Code (CIN) pursuant to Article 13-ter of Decree Law 145/2023, assigned by the Ministry of Tourism, for each: – residential property rented for tourist purposes;
– residential property rented as short-term rental (pursuant to Article 4 of Decree Law 50/2017);
– hotel or non-hotel accommodation facility;
- ☐ Rental income from rural buildings not habitable as of May 7th, 2004, and subsequently renovated (for agricultural entrepreneurs);
- ☐ Indicate whether the land is owned (or rented) and farmed by a direct farmer or a professional agricultural entrepreneur registered with the agricultural social security system;
- ☐ Indicate if land has been leased in 2024 for a period of at least 5 years, with a right of first refusal at the end of the lease, to young individuals under 40 years of age who are, or will become within two years of the lease agreement, direct farmers or professional agricultural entrepreneurs;
- ☐ Expenses incurred for the rental of agricultural land, including the number of hectares rented (for direct farmers and professional agricultural entrepreneurs under 35 years old registered with the agricultural social security system);
- ☐ Information regarding the main residence held under a lease (for which an IRPEF deduction is applicable);
- ☐ Information related to the tax credit available for the repair, reconstruction, or repurchase of properties damaged or destroyed by the 2009 earthquake in Abruzzo;
- ☐ Information regarding properties leased or loaned for use to families whose primary residences were destroyed or declared uninhabitable as a result of the 2009 earthquake in Abruzzo;
- ☐ Registration details (or identification code) of lease contracts for properties located in the Abruzzo Region and rented to residents of municipalities affected by the 2009 earthquake, whose homes were destroyed or declared uninhabitable;

- ☐ Income certifications for pensions, employment income, or similar (2025 Certificazione Unica or 2024 Certificazione Unica if the employment relationship ended in 2024);
- ☐ With regard to tips received in 2024, please indicate whether you wish to change the taxation regime (5% substitute tax or standard taxation) applied by the employer and reported in the 2025 Certificazione Unica;
- ☐ Income certifications for employment or similar income received in 2024 from entities that are not withholding agents;
- ☐ Salaries, pensions, and similar income earned abroad by residents, including any taxes paid abroad; please specify if the income relates to cross-border workers;
- ☐ Income earned in euros or Swiss francs by residents of Campione d'Italia;
- ☐ Periodic alimony received as a separated or divorced spouse, specifying the portion allocated for child support;
- ☐ Other periodic payments (e.g., testamentary or maintenance-related);
- ☐ Scholarships;
- ☐ Allowances received for holding public elected positions;
- ☐ 2025 Certificazioni Uniche relating to "non-professional" self-employment income (e.g., copyright or patent royalties, profit-sharing agreements, etc.), occasional self-employment, and other miscellaneous income (e.g., collaborations with amateur choirs and musical bands);
- ☐ Fees received for private lessons and tutoring provided by teachers with tenure at schools of any level;
- ☐ Statement of income from partnerships or equivalent associations, transparent limited liability companies (SRLs), family enterprises, and spousal businesses (if not managed by the Firm);
- ☐ Deductible or tax-credit-eligible expenses for IRPEF purposes incurred by simple partnerships or similar entities;
- ☐ Certificates from withholding agents for dividends and remuneration received as a participant in a profit-sharing agreement during 2024 (if related to profits not subject to withholding tax or substitute tax);
- ☐ Other capital income not subject to withholding tax or substitute tax;
- ☐ Compensation received (including insurance payouts) for loss of income;
- ☐ Income received through third-party garnishment procedures and any taxes withheld;
- ☐ Charitable donations in cash made in 2024 that entitle the donor to a tax credit (the so-called "Art Bonus"), i.e.: – maintenance, protection, and restoration of public cultural assets; – support of public cultural institutions, opera and symphony foundations, traditional theaters, concert and orchestra institutions, national theaters, theaters of significant cultural interest, festivals, performing arts companies and centers, as well as distribution networks; – construction of new facilities, renovation, or enhancement of existing structures of public entities or institutions that, on a non-profit basis, are exclusively engaged in performing arts;
- ☐ Charitable donations in cash made in 2024 for environmental remediation of public buildings and land;
- ☐ Charitable donations in cash made in 2024 to Third Sector organizations for the rehabilitation of unused public properties or assets confiscated from organized crime (the so-called "Social Bonus");
- ☐ Charitable donations in cash made in 2024 in favor of "ITS Academy Foundations";
- ☐ Tax credit for 2024 related to mediation procedures for the resolution of civil and commercial disputes;

- ☐ Tax credit for 2024 relating to fees paid to lawyers in successful assisted negotiation proceedings or to arbitrators in case of successful arbitration awards;
- ☐ Tax credit for 2024 based on the unified court fee paid by the party in a proceeding that ended due to a settlement agreement;
- ☐ Tax credit for 2024 resulting from the reimbursement of amounts advanced by pension funds;
- ☐ Choice for the allocation of 8 per thousand of IRPEF to recognized religious denominations (or to the State for social or humanitarian purposes);
- ☐ Choice for the allocation of 5 per thousand of IRPEF to support non-profit entities (ONLUS, voluntary and social promotion associations, recognized associations and foundations operating in specific sectors, amateur sports associations meeting certain requirements, Third Sector organizations), or for the funding of scientific or medical research, or for the promotion and preservation of cultural and landscape heritage, or for the support of entities managing protected areas, with optional indication of the specific beneficiary organization, or to the taxpayer's municipality of residence;
- ☐ Choice for the allocation of 2 per thousand of IRPEF to a political party registered in the official national register;
- ☐ Income tax return for the 2023 tax year (Modello 730/2024 or REDDITI PF 2024), or the latest return filed if not managed by the Firm;
- ☐ Supplementary tax returns for previous years submitted in 2024 (if not managed by the Firm);
- ☐ F24 forms for the payment of taxes and contributions made from January 1st, 2024, until the date of filing of the tax return, including any set-offs, even if resulting in a zero balance (if not managed by the Firm); please indicate any overpayments made in error for which no refund procedure has been initiated;
- ☐ Taxes and expenses refunded.

Documentation relating to:

- Land development or works on land to be converted for building purposes;
- Transfers of buildable land carried out in 2024;
- Transfers of real estate properties completed in 2024 within five years of purchase (excluding properties acquired by inheritance); please specify the period during which the property was used as a primary residence, unless a substitute tax on capital gains was already applied by the notary;
- Transfers of properties from January 1st, 2024, on which renovation work benefiting from the "superbonus" was carried out and completed within ten years before the sale;
- Appraisals and payments of substitute tax for the revaluation of land owned as of January 1st, 2024 (or earlier);
- Expropriation compensation and other amounts received within expropriation procedures;
- Prizes, contest winnings, betting income;
- Properties located abroad: income; purchase cost or market value; value used for foreign property tax assessments in EU/EEA countries; any wealth or income taxes paid abroad;
- Wealth tax (IVIE) on real estate held abroad, paid as an advance for 2024;
- Income derived from the sale, lease, or usufruct of businesses;
- Income from third-party use of tangible or intangible assets;
- Difference between the market value and the annual payment in case of the company's assets being made available to shareholders or the entrepreneur's relatives;

- Land income not determinable via cadastral values and rents for non-agricultural land use;
- Income from occasional commercial activities and taxes withheld (e.g., services provided to condominiums);
- Income from occasional chartering of recreational boats and yachts;
- Capital gains from the sale of shares or other financial investments where the proceeds were received in whole or in part in 2024 (if not subject to the "administered savings" or "managed savings" tax regimes);
- Appraisals and payments of substitute tax for the revaluation of shares owned as of January 1st, 2024 (or earlier), or for the revaluation of "non-qualified" participations (quoted or unquoted) held as of December 31st, 2011 and/or June 30th, 2014;
- Capital gains from the sale of shares in real estate investment funds;
- Capital gains related to the holding or sale of crypto-assets (purchase cost, sale price, documentation from the exchange platform, etc.);
- Certifications from intermediaries (e.g., banks or investment firms) confirming capital losses or residual losses following the closure of accounts under the "administered savings" or "managed savings" regimes;
- Income subject to separate taxation (e.g., capital gains, compensation) subject to the 20% advance tax payment;
- Details on foreign investments generating taxable income in Italy and on foreign financial assets held during 2024; for these assets, the value at the beginning and end of the tax year (or holding period) must be provided. Note that all foreign financial assets and real estate (even if unused), real property rights, timeshares, yachts, artworks, and jewelry are presumed to generate income;
- Foreign financial assets: purchase cost; nominal or redemption value; market value; any wealth or income taxes paid abroad;
- Documentation related to securities portfolios held or administered by non-resident intermediaries, and records of transactions;
- Wealth tax (IVAFE) on foreign financial assets, paid as an advance for 2024;
- Foreign current accounts and savings books: for accounts held in low-tax jurisdictions, the maximum balance during 2024 must be reported. Additionally, for all foreign bank accounts: – IVAFE applies if the average annual balance exceeds €5,000; – They must be reported in section RW if the total maximum value during 2024 exceeded €15,000;
- Euro equivalent of crypto-assets held as of January 1st, 2024 and December 31st, 2024;
- Foreign interest income received without using resident financial intermediaries;
- Income from deposits used as collateral for loans to resident businesses, subject to 20% withholding tax, earned up to December 31st, 2011, and received in 2024 without the involvement of resident financial intermediaries.

Documentation related to expenses entitling the taxpayer to deductions from total income:

- Mandatory social security and welfare contributions (e.g., INPS contributions for artisans and traders, INPS contributions for professionals without a private pension fund, INPS contributions withheld on commissions of home sellers, occasional self-employed workers, and participants in association arrangements who only contribute labor; contributions to professional pension funds; INAIL premiums for housewives). Please note: the contribution to the National Health Service (so-called "health tax") paid via motor vehicle and watercraft liability insurance is **no longer deductible**;

- INPS contributions and INAIL premiums paid by coordinated and continuous collaborators or project-based workers (if not already deducted during withholding procedures);
- Voluntary pension contributions (e.g., voluntary continuation of pension contributions, aggregation or redemption of pension periods), and voluntary INPS enrollment contributions;
- Contributions for domestic and personal/family assistance workers (e.g., housekeepers, babysitters, and caregivers), including those for occasional services or reimbursed through employment agencies;
- Contributions to supplementary pension schemes (pension funds and insurance policies), even if paid for dependents, for the portion not covered by their own income;
- For employees whose first employment occurred in 2019: contributions to supplementary pensions paid during 2019–2023, to calculate any increased deductibility limit applicable from the 2024 tax period;
- General medical expenses and specific care expenses incurred for individuals with disabilities;
- Expenses for the purchase of medicines incurred by persons with disabilities: invoices or receipts specifying the nature, quality (AIC code issued by the Italian Medicines Agency), and quantity of the items, along with the recipient's tax code; invoices or receipts for galenic preparations; documentation issued by foreign pharmacies;
- Expenses for services provided during hospitalization in care institutions;
- Contributions paid to supplementary health funds;
- Charitable donations to the Catholic Church or other legally recognized religious denominations;
- Periodic payments to a separated or divorced spouse (including the recipient's tax code), specifying the portion allocated to child support;
- Periodic payments related to life annuities pursuant to wills or donations, and alimony ordered by judicial authorities;
- Amounts invested in the share capital of innovative startups by limited liability companies that have opted for tax transparency;
- Expenses incurred (including mortgage interest) for the purchase or construction of residential properties to be rented out within 6 months of purchase or completion of construction, for a minimum duration of 8 years (incentives apply to purchases made from 01.01.2014 to 31.12.2017);
- Charitable donations to NGOs operating in the field of cooperation with developing countries;
- Donations, in cash or in kind, to ONLUS organizations, social promotion associations (APS), volunteer organizations (ODV), and other Third Sector entities registered with the RUNTS;
- Donations to recognized foundations and associations operating in the fields of cultural heritage or scientific research, to universities and research institutions, and to national or regional park authorities;
- Amounts refunded in 2024 to the payer, if previously taxed in earlier years;
- Amounts that should not have been included in employment income or similar income but were taxed nonetheless;
- Rents, ground rents, census dues, and other charges imposed on property income;
- Contributions to mandatory consortia;
- Indemnities for loss of goodwill paid to tenants of non-residential properties;
- Expenses incurred by adoptive parents of foreign minors during the international adoption process;

- Donations made in cash to cover legal defense costs of individuals admitted to legal aid funded by the State;
- Donations, gifts, or other gratuitous transfers made to trusts or to special funds established in favor of persons with severe disabilities.

Documentation related to expenses entitling the taxpayer to a 19% personal income tax (IRPEF) deduction:

- Medical expenses (general and specialist) and specific assistance incurred in 2024, either for oneself or for fiscally dependent family members (e.g., surgical procedures, diagnostic tests, specialist services, purchase/rental of medical prostheses, nursing and rehabilitative care, chiropractic treatments);
- Expenses for the purchase of medicines: invoices or receipts that specify the nature, quality (Marketing Authorization Number issued by the Italian Medicines Agency), quantity of the items, and the recipient's tax code; receipts for galenic preparations; documentation issued by foreign pharmacies;
- Expenses for the purchase of medical devices: invoices or receipts showing the recipient's tax code and description of the device, which must bear the CE mark;
- Expenses incurred for individuals diagnosed with specific learning disabilities (DSA), for the purchase of compensatory tools and technical/IT aids;
- Medical expenses incurred for non-dependent family members affected by conditions qualifying for public healthcare co-payment exemption ("ticket" exemption);
- Surgical and specialist medical expenses incurred for individuals with disabilities;
- Documentation related to reimbursements of healthcare expenses;
- Expenses for aids required for mobility, lifting, or personal assistance for individuals with disabilities, including specially adapted vehicles;
- Expenses for the purchase of technical and IT aids for individuals with disabilities, and for guide dogs for blind persons;
- Sign language interpretation expenses for deaf individuals;
- Veterinary expenses;
- Interest and other charges paid on agricultural loans or mortgages;
- Interest and other charges paid in connection with mortgage loans for the purchase, construction, or renovation of primary residences, including supporting documentation (loan agreement, property purchase contract, notary fees, bank processing fees, etc.);
- Interest and charges paid on loans (including non-mortgage loans) taken in 1997 for the maintenance, restoration, or renovation of buildings;
- Interest on loans entered into before 1993 for the purchase of properties other than the primary residence;
- Lease payments, associated charges, and buyout costs relating to financial lease contracts for primary residences;
- Public subsidies received for the payment of interest on mortgage loans and any revocations thereof;
- Expenses for the maintenance, protection, or restoration of protected cultural or environmental assets;
- Commissions paid in 2024 to real estate agents for the purchase of property intended as a primary residence, including those related to a registered preliminary agreement;
- Insurance premiums paid in 2024 for life or accident policies arising from contracts entered into or renewed up to 31.12.2000;

- Insurance premiums paid in 2024 for death risk, permanent disability of at least 5%, or long-term care coverage under contracts entered into or renewed from 01.01.2001 onward;
- Insurance premiums paid in 2024 for policies covering the risk of natural disasters affecting residential properties, for policies signed from 01.01.2018;
- Expenses incurred in 2024 for public transport passes (local, regional, and interregional);
- Expenses in 2024 for nursery school (public or private) attendance for children;
- Expenses in 2024 for the attendance of pre-schools, primary schools, lower and upper secondary schools (public or private);
- Expenses in 2024 for attending undergraduate and postgraduate university courses, master's degrees, specializations, or doctoral programs at state or private universities, including foreign institutions;
- Expenses in 2024 for attending music conservatories or teacher training institutions;
- Expenses in 2024 for rental contracts, hospitality agreements, or student housing assignments for "off-site" university students, including foreign universities;
- Educational expenses for which scholarships were awarded by regional authorities or the autonomous provinces of Trento and Bolzano;
- Expenses for the redemption of university degrees for dependent family members who have not yet begun working;
- Expenses incurred in 2024 for amateur sports activities of children aged between 5 and 18;
- Expenses incurred in 2024 for annual enrollment and membership fees for children aged 5 to 18 in recognized music conservatories, AFAM institutions (higher artistic, musical, and choreographic education), registered music schools, choirs, bands, and other publicly recognized institutions;
- Expenses for the assistance of non-self-sufficient individuals (e.g., caregivers), including for dependent family members;
- Expenses for services provided by care homes or retirement facilities;
- Funeral expenses incurred in 2024, including for deceased persons not related by marriage, kinship, or affinity;
- Membership fees to mutual aid societies;
- Donations to schools, higher education institutions, and universities;
- Donations for cultural and artistic activities;
- Donations to amateur sports associations or clubs;
- Donations for populations affected by natural disasters or extraordinary events, including abroad;
- Donations to entities operating in the performing arts and foundations in the music sector;
- Donations to the cultural foundation "La Biennale di Venezia";
- Donations to the "Galliera" Hospital of Genoa for the national bone marrow donor registry;
- Donations to the National Public Debt Redemption Fund.

Traceability of Payments

As of 01.01.2020, the 19% IRPEF deduction (not applicable to deductions with different rates) **only applies if payment was made through:**

- bank or postal transfer;
- other traceable payment methods as outlined in Article 23 of Legislative Decree 241/1997 (e.g., debit/credit/prepaid cards, bank/cashier's checks).

The **traceability requirement does not apply** to expenses for:

- the purchase of medicines and medical devices;
- health services provided by public facilities or private clinics affiliated with the National Health Service (SSN).

Where traceability is required, appropriate documentation must also be provided showing the **method of payment**, such as:

- bank transfer receipts,
- debit/credit card transaction receipts,
- bank or postal account statements.

Documentation related to expenses that entitle the taxpayer to a 26% tax deduction:

- Charitable donations in cash to ONLUS organizations and entities managing humanitarian initiatives;
- Charitable donations in cash to political parties and movements.

Documentation related to expenses that entitle the taxpayer to a 30% tax deduction:

- Sums invested in the share capital of innovative start-ups, either directly or through collective investment schemes (CIS) or other companies investing primarily in innovative start-ups; the deduction also applies to shareholders of SNC (general partnership) and SAS (limited partnership), pro-rata, based on the investments made by the company;
- Investments in small and medium-sized innovative enterprises (SMEs);
- Charitable donations, in cash or in kind, to ONLUS organizations, social promotion associations (APS), and Third Sector entities registered in the RUNTS.

Documentation related to expenses that entitle the taxpayer to a 35% tax deduction:

- Charitable donations, in cash or in kind, to voluntary organizations (ODV) and Third Sector entities registered in the RUNTS.

Documentation related to expenses for investments in start-ups/innovative SMEs under the de minimis regime that entitle the taxpayer to a 50% tax deduction:

- Sums invested in the share capital of innovative start-ups under the de minimis regime, for which a specific application has been submitted to the Ministry of Economic Development; the deduction applies instead of the ordinary one;
- Investments in small and medium-sized innovative enterprises (SMEs) under the de minimis regime, for which a specific application has been submitted to the Ministry of Economic Development; the deduction is prioritized over the ordinary one.

Documentation related to expenses for “contributory peace” that entitle the taxpayer to a 50% tax deduction: Expenses incurred in 2024 to redeem periods not covered by contributions for those who, as of 12/31/95, did not have contribution seniority (so-called “contributory peace” as per Article 20 of DL 28.1.2019 No. 4). The deduction also applies to the survivors of the insured or to their relatives and in-laws up to the second degree who have submitted the application and

incurred the expense on behalf of the insured person. The deduction applies to the amount actually paid in 2024 and is divided into 5 equal annual installments. Expenses incurred in 2024 that have been used as a substitute for bonus wages and indicated in the 2025 Certification cannot be deducted.

Please indicate the expenses incurred in previous years (before 2024) for which the corresponding installments apply (if not already known to the office).

Documentation related to electric vehicle charging infrastructure that entitles the taxpayer to a tax deduction from 50% to 110%:

For expenses incurred between 03/01/2019 and 12/31/2021, a 50% deduction was available for the purchase and installation of electric vehicle charging infrastructures (so-called "wall boxes") for private individuals, including the initial costs for requesting additional power up to a maximum of 7 kW (the deduction was not extended for the years after 2021).

However, a deduction under the Superbonus scheme, as per Article 119 of DL 34/2020, is available for expenses incurred until 12/31/2025 by certain entities (for expenses incurred until 12/31/2022, the rate is 110%; for expenses incurred in 2023, the rate may be 90% or 110%; for expenses incurred in 2024, the rate is 70%; and for expenses incurred in 2025, the rate is 65%), provided the installation of charging stations is carried out in conjunction with a "driving" energy efficiency intervention.

Documentation related to expenses for building renovation works that entitle the taxpayer to a 50% tax deduction (70%, 90%, or 110% for photovoltaic "driven" interventions with Superbonus):

- Tax code of the condominium, partnership, or other entities as per Article 5 of the TUIR (in the absence of the condominium's tax code, standard documentation is required to prove eligibility for the benefit, including a self-certification attesting to the nature of the works and providing cadastral data for the properties within the condominium);
- Cadastral data for the properties subject to work; if the works are carried out by a tenant (e.g., lessee) rather than the owner, the registration details of the document that constitutes the title for possession (e.g., lease agreement) and a consent declaration from the property owner for the works carried out by the tenant;
- Documentation regarding works necessary for the reconstruction or restoration of properties damaged by calamities, if a state of emergency has been declared;
- Advance communication to the local health authority (ASL) of the start date of the works, if such communication is required under current workplace safety regulations;
- Receipts for payments made via bank or postal transfer;
- Receipts for payments relating to urbanization charges, fees for occupation of public land, stamp duties, and rights for permits, authorizations, and declarations of works start, related to eligible building works, even if not made via bank or postal transfer;
- Invoices issued by the contractor who performed the work;
- Certification from the condominium administrator for the share of expenses on common areas eligible for the deduction;
- Seller's certification for expenses incurred for the creation of garages or parking spaces purchased in 2024, either via a preliminary sale agreement or through an act of assignment from a housing cooperative;

- Any consent documents (licenses, permits, and building authorizations, etc.) related to works initiated in 2024 (to verify if they are merely the continuation of previous works);
- Documentation regarding works carried out and deductions used by the seller, donor, or deceased, in case of sale, donation, or inheritance, if the right to the deduction is transferred to the buyer, donee, or heir;
- Communication to ENEA regarding works completed from 01/01/2018, with the respective transmission receipt;
- For building works subsidized with Superbonus, initiated after 05/28/2022 as per Annex X of DLgs. 81/2008, carried out by companies employing workers, and with a total cost exceeding €70,000.00, a copy of the work contract indicating that the works are performed by employers adhering to national and territorial construction sector collective agreements, stipulated by the most representative employer and trade union associations at the national level (if the collective agreement is not indicated in the invoices related to the works, a substitute declaration from the contractor attesting the collective agreement used for the specific work detailed in the invoice).

For building renovation works involving the installation of photovoltaic solar systems and the installation, either simultaneously or later, of integrated storage systems within subsidized photovoltaic systems, a deduction under the Superbonus, as per Article 119 of DL 34/2020, is available for expenses incurred until 12/31/2025 by certain entities (for expenses incurred until 12/31/2022, the rate is 110%; for expenses incurred in 2023, the rate may be 90% or 110%; for expenses incurred in 2024, the rate is 70%; and for expenses incurred in 2025, the rate is 65%), provided the works are carried out together with a “driving” intervention for seismic risk reduction or energy efficiency.

Documentation related to the purchase of real estate units in buildings entirely renovated by companies that entitle the taxpayer to a 50% tax deduction:

- Purchase, assignment, or preliminary sale agreement (registered) for the real estate unit, showing the start and end dates of the works as well as the number of co-owners, located in a building entirely renovated by construction or real estate renovation companies or building cooperatives, or documentation of any advance payments already made;
- If such information is missing from the aforementioned documents, a declaration from the construction company or the building cooperative attesting to the above conditions;
- Tax code of the company or cooperative that carried out the work.

Documentation related to seismic interventions that entitle the taxpayer to a 65% tax deduction:

Documentation for expenses incurred between 08/04/2013 and 12/31/2016 for interventions related to the adoption of seismic measures:

- Procedures for authorization activated starting from 08/04/2013;
- On buildings located in high seismic risk zones (zones 1 or 2);
- Concerning buildings used as primary residences or for productive activities (agricultural, professional, manufacturing of goods and services, commercial or non-commercial).

Documentation related to seismic interventions that entitle the taxpayer to a tax deduction from 50% to 110% (so-called “sismabonus”):

Documentation for expenses incurred between 2017 and 2024 for interventions related to the adoption of seismic measures:

- Procedures for authorization activated from 01/01/2017;
- On buildings located in seismic zones 1, 2, or 3;
- Concerning buildings used as residences or for productive activities (agricultural, professional, manufacturing of goods and services, commercial or non-commercial);
- Communication to ENEA regarding interventions completed from 01/01/2018, with the corresponding transmission receipt;
- For building works subsidized with the Superbonus, initiated after 05/28/2022 as per Annex X of DLgs. 81/2008, carried out by companies employing workers, with a total cost exceeding €70,000, a copy of the work contract indicating that the works are performed by employers adhering to national and territorial construction sector collective agreements, stipulated by the most representative employer and trade union associations at the national level (if the collective agreement is not indicated in the invoices related to the works, a substitute declaration from the contractor attesting the collective agreement used for the specific work detailed in the invoice).

Verify possession of certifications required for seismic interventions with a deduction percentage of 70% or 80%, 75% or 85% (co. 1-quater and 1-quinquies of Article 16 of DL 63/2013).

For expenses incurred until 12/31/2025, the deduction is recognized for certain subjects under the Superbonus scheme (for expenses incurred until 12/31/2022, the rate is 110%; for expenses incurred in 2023, the rate can be 90% or 110%; for expenses incurred in 2024, the rate is 70%; and for expenses incurred in 2025, the rate is 65%), provided the required subjective and objective requirements are met (certification always required).

If the seismic improvement interventions are eligible for the Superbonus, and the beneficiary of the deduction opts to transfer the corresponding credit to the insurance company with which they simultaneously take out a policy covering the risk of catastrophic events, the insurance premium deduction of 19% is increased to 90%.

Documentation related to the purchase of real estate units in seismic buildings that entitle the taxpayer to a deduction of 75% or 85% (so-called “sismabonus acquisitions”):**Documentation for expenses incurred between 2017 and 2024 for the purchase of real estate units:**

- Authorization procedures for the demolition and reconstruction of the entire building must have been initiated after 01/01/2017;
- In municipalities located in seismic risk zones 1, 2, or 3, as defined by the Ordinance of the President of the Council of Ministers 28.04.2006 No. 3519;
- Subject to interventions related to the adoption of seismic measures carried out by construction or real estate renovation companies, through the demolition and reconstruction of entire buildings to reduce seismic risk, even with volumetric changes to the existing building, where urban planning regulations allow for such increases. These companies must sell the property within 30 months (18 months until 07/30/2021) from the completion of the works;

- Communication to ENEA regarding interventions completed from 01/01/2018, with the corresponding transmission receipt.

For expenses incurred from 07/01/2020 to 06/30/2022, the deduction is raised to 110% if the required subjective and objective conditions are met (certification always required). In certain cases, the “sismabonus acquisitions” was available at the 110% rate under certain conditions, if the purchase contracts were executed by 12/31/2022.

Documentation related to seismic interventions combined with energy efficiency upgrades on common areas of condominiums, which entitle the taxpayer to a deduction of 80% or 85% (so-called “combined seismic-energy bonus”):

Documentation for expenses incurred between 2018 and 2024 for interventions on common areas of condominium buildings:

- Authorization procedures must have been activated from 01/01/2017;
- Located in seismic zones 1, 2, and 3;
- The interventions are aimed at both reducing seismic risk and improving energy efficiency.

Documentation related to energy efficiency upgrades of existing buildings, which entitle the taxpayer to a tax deduction from 50% to 110% (so-called “ecobonus” and “superbonus”):

- Invoices or fiscal receipts proving the actual expenses incurred (or other suitable documentation issued by entities not subject to VAT regulations);
- Receipts proving payments made via bank or postal transfers;
- Additional documentation attesting to the payments made (only for business owners);
- Copy of the assembly resolution and the millesimal table for the allocation of expenses, for works carried out on the common areas of the condominium;
- Declaration of consent from the property owner for works carried out by the tenant;
- Certification from the qualified technician (or certification from the work supervisor or manufacturers of goods with specific energy characteristics);
- Energy performance certificate or energy qualification, issued by a qualified technician (if required based on the type of work carried out);
- Copy of the information sheet related to the works completed, submitted to ENEA, with the related transmission receipt;
- Certification of non-completion of the works in 2024;
- Documentation regarding any contributions or incentives recognized for the same interventions by the European Union, Regions, or local authorities;
- Documentation relating to interventions carried out and deductions used by the seller, donor, or deceased, in case of sale, donation, or inheritance, when the right to the deduction is transferred to the buyer, donee, or heir;
- For construction works subsidized with the Superbonus, started from 05/28/2022, according to Annex X of DLgs. 81/2008, carried out by companies with employees, whose total amount exceeds €70,000, a copy of the work contract indicating that the construction work is carried out by employers applying national and territorial construction sector collective agreements, stipulated by the most representative employer and union associations at the national level (if the collective agreement is not indicated in the invoices related to the works, a substitute declaration from the executing company is required, confirming the collective agreement used for the specific works detailed in the invoice).

For expenses incurred between 07/01/2020 and 06/30/2022 (until 12/31/2025 for certain subjects), the deduction is recognized under the Superbonus scheme (for expenses incurred until 12/31/2022, the rate is 110%; for expenses incurred in 2023, the rate can be 90% or 110%; for expenses incurred in 2024, the rate is 70%; and for expenses incurred in 2025, the rate is 65%) for certain energy efficiency interventions, provided the required subjective and objective conditions are met (certification always required).

Documentation related to facade renovation works that entitle the taxpayer to a deduction of 90% or 60% (so-called “facade bonus”):

Documentation for expenses incurred in 2020 and 2021 (with a 90% deduction) and in 2022 (with a 60% deduction) for:

- Works aimed at the recovery or restoration of the external facade (only interventions on opaque facade structures, balconies, or decorative elements and friezes are eligible for the benefit);
- Buildings located in zone A or B according to DM 2.4.68 n. 1444 or in areas assimilated to them based on regional legislation and municipal building regulations.

In particular, the following documentation is required:

- Invoices or fiscal receipts specifying the nature, quality, and quantity of goods and services purchased;
- Receipts of payments made via bank or postal transfers (business income holders are excluded);
- Any administrative authorizations or communications required by current building legislation based on the type of work;
- A substitute declaration of notoriety if the works do not require communications or authorizations;
- A preliminary communication to the local health authority (ASL) about the start date of the works, if required by safety regulations for construction sites;
- Certification from the condominium administrator stating the portion of expenses related to common areas eligible for the deduction (in the absence of the condominium's tax code, a self-certification attesting to the nature of the works and indicating the cadastral data of the units in the condominium);
- Urban planning certification showing that the building is located in areas assimilated to zones A or B;
- A substitute declaration of notoriety certifying the visibility (even partial) of the external building envelope involved in the works;
- If the work affects thermal aspects, the receipt of transmission to ENEA of the requested documentation;
- For construction works started after 05/28/2022, in accordance with Annex X of DLgs. 81/2008, carried out by companies with employees, where the total amount exceeds €70,000, a copy of the work contract showing that the construction work is carried out by employers applying national and territorial collective agreements for the construction sector, signed by the most representative employer and union associations at the national level. (In case the collective agreement is not indicated in invoices related to the execution

of works, a substitute declaration from the executing company is required, confirming the collective agreement used for the specific work detailed in the invoice).

Documentation related to interventions for overcoming and removing architectural barriers that entitle the taxpayer to a 75% deduction (so-called “barrier bonus 75%”):

Documentation for expenses incurred in 2022, 2023, and 2024 for the realization of interventions aimed at overcoming and removing architectural barriers in existing buildings, as well as interventions for automating building systems and individual units to eliminate architectural barriers, and for the disposal and remediation of the replaced system in case of replacement.

In particular, the following documentation is required:

- Certification from qualified technicians confirming that the interventions comply with the requirements of DM 14.6.89 n. 236;
- Invoices or fiscal receipts specifying the nature, quality, and quantity of goods and services purchased;
- Receipts of payments made via bank or postal transfers;
- Additional documentation attesting to payments made (only for business income holders);
- Any administrative authorizations or communications required by current building legislation based on the type of work;
- A substitute declaration of notoriety if the works do not require communications or authorizations;
- A preliminary communication to the local health authority (ASL) about the start date of the works, if required by safety regulations for construction sites;
- Certification from the condominium administrator stating the portion of expenses related to common areas eligible for the deduction (in the absence of the condominium's tax code, a self-certification attesting to the nature of the works and indicating the cadastral data of the units in the condominium);
- For construction works started after 05/28/2022, in accordance with Annex X of DLgs. 81/2008, carried out by companies with employees, where the total amount exceeds €70,000, a copy of the work contract showing that the construction work is carried out by employers applying national and territorial collective agreements for the construction sector, signed by the most representative employer and union associations at the national level. (In case the collective agreement is not indicated in invoices related to the execution of works, a substitute declaration from the executing company is required, confirming the collective agreement used for the specific work detailed in the invoice).

For expenses incurred from 12/30/2023 onward, the “barrier bonus 75%” applies only if the interventions involve stairs, ramps, elevators, stair lifts, and lifting platforms, and compliance with the requirements of DM 236/89 must be confirmed by a specific certification issued by qualified technicians.

For works started before 12/30/2023, the “barrier bonus 75%” applies to a wide range of interventions aimed at removing architectural barriers under Article 3, paragraph 3 of DL 29.12.2023 n. 212, provided they meet the requirements of DM 236/89.

Documentation related to the so-called “green bonus” which entitles taxpayers to a 36% tax deduction:**Documentation for expenses incurred from 2018 to 2024 for:**

- The "greening" of private uncovered areas of existing buildings, real estate units, appurtenances, or fences, including irrigation systems and well construction;
- The creation of green roofs and rooftop gardens.

The tax deduction also applies to interventions on condominium common areas and for the costs of design and maintenance related to the aforementioned interventions.

In particular, the following documentation is required:

- Invoices or fiscal receipts specifying the nature, quality, and quantity of goods and services purchased;
- Documentation confirming the actual payment (bank transfer receipts, credit or debit card transaction receipts, documentation showing debits from current accounts, bank or postal checks);
- Any administrative authorizations or communications required by current building legislation based on the type of work;
- A substitute declaration of notoriety if the works do not require communications or authorizations;
- Certification from the condominium administrator stating the portion of expenses related to common areas eligible for the deduction (if the condominium's tax code is not available, a self-certification attesting to the nature of the works and indicating the cadastral data of the units in the condominium);
- For construction works started after 05/28/2022, in accordance with Annex X of DLgs. 81/2008, carried out by companies with employees, where the total amount exceeds €70,000, a copy of the work contract showing that the construction work is carried out by employers applying national and territorial collective agreements for the construction sector, signed by the most representative employer and union associations at the national level. (In case the collective agreement is not indicated in invoices related to the execution of works, a substitute declaration from the executing company is required, confirming the collective agreement used for the specific work detailed in the invoice).

Documentation related to the so-called “furniture bonus” which entitles taxpayers to a 50% tax deduction:**Documentation for expenses:**

- Incurred from 01/01/2015 to 12/31/2021, for the purchase of furniture and large appliances with an energy class of no less than "A+" (or "A" for ovens) for appliances that require an energy label, or large appliances for which energy labeling was not yet mandatory, including transport and assembly costs;
- Incurred from 01/01/2022 to 12/31/2024, for the purchase of furniture and large appliances with an energy class of no less than "A" for ovens, "E" for washing machines and washer-dryers, "F" for refrigerators and freezers, for appliances requiring an energy label;

- Aimed at furnishing residential units:
 - That are subject to building renovation, restoration, and conservation works, or extraordinary maintenance;
 - That are the subject of reconstruction or restoration following natural disasters, provided that a state of emergency has been declared;
 - Located in buildings that have undergone complete restoration or conservation work and building renovations carried out by construction or real estate renovation companies and cooperative housing companies, which transfer or assign the property within 18 months from the completion of the works.

The deduction also applies to furniture and appliances intended for condominium common areas:

- In a residential building (e.g., guardhouses, janitor's apartments, meeting rooms, laundries, etc.);
- That are subject to building renovation, restoration, and conservation works, or extraordinary or ordinary maintenance.

In particular:

- For expenses incurred in 2024, it must be verified that the building renovation works began on or after 01/01/2023;
- Invoices of purchase, specifying the nature, quality, and quantity of the goods and services purchased;
- Documentation confirming the actual payment (bank transfer receipts, credit or debit card transaction receipts, documentation showing debits from current accounts);
- Any administrative authorizations or communications required by current building legislation based on the type of work;
- A preliminary communication indicating the start date of the works to the local health authority (ASL), if required;
- A substitute declaration of notoriety if the works do not require communications or authorizations;
- Certification from the condominium administrator stating the portion of expenses related to common areas eligible for the deduction;
- A communication to ENEA for purchases made from 01/01/2018, along with the transmission receipt;
- A self-certification confirming the use of the goods in the building undergoing renovation works;
- For construction works started after 05/28/2022, in accordance with Annex X of DLgs. 81/2008, carried out by companies with employees, where the total amount exceeds €70,000, a copy of the work contract showing that the construction work is carried out by employers applying national and territorial collective agreements for the construction sector, signed by the most representative employer and union associations at the national level. (In case the collective agreement is not indicated in invoices related to the execution of works, a substitute declaration from the executing company is required, confirming the collective agreement used for the specific work detailed in the invoice).

Documentation related to the so-called “furniture bonus” for young couples, which entitles them to a 50% tax deduction:

Documentation for expenses incurred from 01/01/2016 to 12/31/2016 for the purchase of furniture by young couples who purchased a property in 2015 or 2016 to be used as their principal residence:

In particular, the following documentation is required:

- **Deed of purchase** of the property, from which the date of purchase and the age requirement of the buyer can be verified;
- **Purchase invoices**, fiscal receipts, or itemized receipts specifying the nature, quality, and quantity of the goods and services purchased;
- Documentation confirming the **actual payment** (bank transfer receipts, transaction receipts for payments via credit or debit cards, documentation showing debits from current accounts).

The deduction applies only to expenses incurred in 2016, and this documentation must be provided for the recognition of subsequent installments of the deduction, unless already in possession of the accounting firm.

Documentation related to the purchase of energy-efficient properties (Class A and B) that entitle taxpayers to a 50% VAT deduction:

Documentation for expenses incurred from 01/01/2016 to 12/31/2017 and expenses incurred in 2023, for the purchase of residential properties classified as energy class A or B according to current legislation, sold by construction, restoration, or renovation companies, or by collective investment organizations (OICR) for purchases made in 2023.

In particular, the following documentation is required:

- **Deed of purchase** of the property made in 2016 or 2017 (showing that the property was purchased from the construction, restoration, or renovation company, its intended use, the energy class, and the related accessory buildings, if applicable) or **deed of purchase** of the property made in 2023;
- **Purchase invoices** showing the amount of VAT paid in 2016, 2017, or 2023.

The tax deduction is equal to 50% of the VAT due on the purchase price and is spread over 10 annual installments.

The documentation for purchases made in 2016, 2017, or 2023 must be provided for the recognition of subsequent installments of the deduction, unless already in possession of the accounting firm.

Documentation related to the rental contracts of the principal residence:

- **Rental contract** of the principal residence, signed in accordance with Law 431/98, whether it is a "conventional" or "free" rent contract, including temporary contracts;
- Documentation regarding any **public contributions** received for rental payments;
- **Rental contract** for employees who have relocated their residence (to a municipality more than 100 km away, located in a different region) for work reasons, and who were forced to rent accommodation due to this relocation.

REQUEST FOR INFORMATION FOR PROFESSIONAL INCOME

Below we have prepared a summary sheet of the data and information required by our office for the completion of the 2025 INCOME TAX RETURN related to self-employed income of professionals.

Attached is a copy of the request form for data needed for the application of the **synthetic reliability indices (ISA)** and the completion of the **CPB 2025/2026 form** for possible participation in the two-year preventive agreement.

These forms must be submitted electronically to the Revenue Agency.

To facilitate the electronic submission process, please return the forms duly completed.

The office is available for any clarification.

REQUEST FOR INFORMATION/DOCUMENTATION FOR PROFESSIONAL INCOME

Client Name and Surname:

- **VAT registers for the year 2024** (alternatively, invoices issued and received in 2024 for entities under the simplified tax regime or flat-rate regime, with details of respective receipts and payments);
- **Register of “receipts and payments”** if under simplified accounting (if maintained);
- **Register of financial transactions** if under ordinary accounting;
- **Register of depreciable assets** (if maintained);
- **Register of deposited funds** (if maintained);
- **Purchase/sale invoices for assets** (including real estate) made in 2024;
- **Invoices related to the sale of clientele or other intangible assets** (e.g., trademarks);
- **Existing leasing contracts**: distinguish between:
 - Contracts entered into before 29/04/2012;
 - Contracts entered into between 29/04/2012 and 31/12/2013;
 - Contracts entered into from 01/01/2014 onwards;
- **Personnel costs**, with separate indication of those possibly dedicated to research and development activities: salaries paid during the year, severance pay (TFR) statement, accrued accruals, new hire statement, copies of INPS and INAIL declarations, total costs incurred for apprentices and disabled workers;
- **Costs for coordinated and continuous collaboration contracts** and project-based work (including INPS contributions and INAIL premiums), occasional services (including possible INPS contributions), and scholarships;
- **Expenses for food and accommodation** incurred in 2024, specifying those related to conferences, congresses, and training courses;
- **Certifications from tax withholding agents** confirming the withholding taxes deducted in 2024 (generally, the **CU 2025** certificate);
- In the absence of the certifications mentioned above, **documentation** from banks or other financial intermediaries suitable to prove the actual net compensation received (e.g., bank transfer receipts, account statements), net of the withholding tax, as reflected in the related invoices;
- **Amount of modernization, renovation, and extraordinary maintenance expenses** for properties used in professional practice;

- **Payments made in 2024** for IMU (property tax), IMI (only for the Autonomous Province of Bolzano), IMIS (only for the Autonomous Province of Trento), and ILIA (only for the Friuli Venezia Giulia Region);
- **F24 forms** for payments of taxes and contributions made from 01/01/2024 until the time of filing the declaration, with any compensations, even if with zero balance (if not managed by the office); indicate any excess payments made by error and for which the refund procedure has not been activated.

Specific Information in Case of Adherence to the Biennial Preventive Concordat 2024-2025 (CPB)

In the case of adherence to the **Biennial Preventive Concordat 2024-2025 (CPB)**, it is necessary to produce the **2024 INCOME TAX RETURN (REDDITI PF or SP)**, with the relevant mandatory attachments (communication of data relevant for the ISA), and documentation that certifies any circumstances that may lead to the termination or lapse of the CPB, including, for example:

- **Activity variation or termination forms;**
- **Resolutions concerning changes in the corporate structure;**
- **Decisions declaring the uninhabitability of the premises where the activity is carried out;**
- **Suspension of professional activity by the Order or social security institution;**
- **Acts notified by the Tax Administration contesting missed payments or other tax violations;**
- **Supplementary income tax returns for the 2023 fiscal year;**
- **Statements of the debt situation regarding taxes administered by the Revenue Agency or contributory debts.**

REQUEST FOR INFORMATION/DOCUMENTATION FOR BUSINESS INCOME HOLDERS (SOLE PROPRIETORS AND PARTNERSHIPS)

Below is the information sheet summarizing the data and information required by our office for the preparation of the **2025 INCOME TAX RETURN** concerning business income for sole proprietors and partnerships.

Attached is a copy of the data request form for the application of **synthetic reliability indices (ISA)** and the completion of the **CPB 2025/2026 form** for possible participation in the two-year preventive agreement.

These forms must be submitted electronically to the Revenue Agency.

To facilitate the electronic submission process, please return the forms duly completed.

The office is available for any clarification.

REQUEST FOR INFORMATION/DOCUMENTATION FOR BUSINESS INCOME HOLDERS (SOLE PROPRIETORS AND PARTNERSHIPS)

Client Name or Business Name:

- **VAT registers for 2024** (alternatively, invoices issued and received in 2024 for entities under the simplified or flat-rate tax regime, with details of respective receipts and payments);
- **Chronological records of revenue received and expenses incurred** if under simplified accounting (if maintained);
- **Register of depreciable assets** with attached invoices for purchase/sale transactions made in 2024 (if maintained);
- For **instrumental buildings** constructed on previously acquired areas, the **purchase deeds** of such areas;
- Any **expert reports** prepared for the purpose of asset revaluation;
- **Payments made in 2024** for IMU, IMI (only for the Autonomous Province of Bolzano), IMIS (only for the Autonomous Province of Trento), and ILIA (only for the Friuli Venezia Giulia Region);
- **Documentation related to business trips** promoting products/services, events or entertainment organized for specific anniversaries (company activity anniversaries, office inaugurations, etc.), fairs, or similar events, and gifts;
- **Documentation of hotel and restaurant expenses;**
- **Patent registration acts;**
- **Invoices for the purchase/sale of vehicles and motorized vehicles;**
- **Deeds of mortgage registration** on properties intended for rental as collateral for loans;
- **Income from the rental of “social housing”;**
- **Documentation for the sale of goods and services to public entities;**
- **Documentation for the capitalization of costs;**
- **Leasing contracts:** distinguish between:
 - Contracts entered into before 29/04/2012;
 - Contracts entered into between 29/04/2012 and 31/12/2013;
 - Contracts entered into from 01/01/2014 onwards;
- **Documentation (purchase deeds, etc.) for residential properties purchased or revalued in 2022, 2023, and 2024** and properties registered in the A/10 cadastral category; separate documentation is required for residential properties located in municipalities with fewer than 1,000 inhabitants;
- **Personnel costs:** salaries paid during the year, severance pay (TFR) statement, accrued accruals, new hires report, copies of INPS and INAIL declarations, total costs for apprentices and disabled workers;
- **Revenues due to the following categories of entities:**
 - Amateur sports societies and associations;
 - Foundations established by educational institutions;
 - School sports associations carrying out activities in the youth sectors recognized by national sports federations or by sports promotion bodies;
- **Expenses for the purchase of goods/services intended, even indirectly, for doctors, veterinarians, or pharmacists**, in order to promote the dissemination of pharmaceuticals or any other pharmaceutical product;
- **Late interest** accrued or paid during 2024;
- **Tax credits** accrued during 2024;
- **Inventory:** detailed final inventory as of 31/12/2024, including the valuation criteria used;
- Any other **expense or income document** related to the business activity that is wholly or partially attributable to 2024 (e.g., insurance premiums covering a period across years);

invoices received and/or issued in 2025 but referring to deliveries with transport documents dated 2024, etc.);

- For **transferred shares**, specify the acquisition and sale dates, as well as the activity carried out by the subsidiary;
- For **receivables from clients**, separate indication of those not exceeding €2,500 (or €5,000 if annual turnover exceeds €100 million), overdue by more than 6 months at the end of the fiscal year and still not collected;
- **Requests made to the Revenue Agency** for the disapplication of the regime for non-operating companies related to previous fiscal periods, along with the response from the Agency;
- **Certifications from tax withholding agents** (typically, **CU 2025**) confirming the withheld taxes in 2024 (e.g., commissions, services provided to condominiums, services related to building renovation and energy-efficient upgrades of buildings);
- In the absence of certifications, **documentation from banks or financial intermediaries** confirming the actual net compensation received (e.g., transfer receipts, account statements), net of withholding tax, as shown in the related invoices;
- **Agency contracts** along with commission data for contracts not yet executed;
- **Details of transactions** with non-resident group companies, including any supporting documentation (if not managed by the office) demonstrating the appropriateness of the fees charged;
- **Details of participated companies**, even if not controlled, based in countries or territories with privileged tax regimes;
- **Details of assets granted for use** to shareholders or family members of the entrepreneur during 2024, along with any fees charged to the shareholder or family member;
- **F24 forms** for tax and contribution payments made from 01/01/2024 to the time of filing the return, including compensations, even with zero balance (if not managed by the office); specify any excess payments made by error and for which the refund procedure has not been activated;
- **Shareholder list** at the end of 2024, specifying whether each shareholder's activity in the business was predominant during the year (or only for some months). Also specify any shareholders who contributed during 2024 but no longer remain as shareholders at the end of the year, as well as any shareholder changes that occurred in 2025;
- **RAI subscription data** for devices capable of receiving radio or TV broadcasts in public venues or for profit;
- **Expenses related to "building interventions"** eligible for tax deductions (e.g., the so-called "ecobonus" or "sismabonus").

For **entities under ordinary accounting**, the following are also required:

- **Trial balance as of 31/12/2024;**
- **Adjustment and rectification entries** that have been prepared but not yet recorded concerning the balance sheet as of 31/12/2024;
- **Inventory book;**
- **Updated master accounts** as of 31/12/2024.

Useful data for the calculation of incentives:

- Purchase cost (or leasing fees) of new "Industry 4.0" tangible assets related to the period from January 1, 2023, to December 31, 2024, for the purposes of the tax credit for investments referred to in Article 1, paragraph 1057-bis of Law No. 178/2020;
- Purchase cost (or leasing fees) of new "Industry 4.0" intangible assets related to the year 2024, for the purposes of the tax credit for investments referred to in Article 1, paragraph 1058-bis of Law No. 178/2020; investments "booked" by December 31, 2024, but completed by June 30, 2025, must also be indicated separately;
- Purchase cost (or leasing fees) of new "Transition 5.0" instrumental assets related to 2024 and 2025, for the purposes of the tax credit for investments referred to in Article 38 of Decree-Law 19/2024;
- Purchase cost (or leasing fees) of new instrumental assets that are part of an initial investment project and destined for production facilities located in the "single ZES" (Special Economic Zones) for the South, as per Articles 16 and 16-bis of Decree-Law 124/2023 and in Simplified Logistics Zones (ZLS) as per Article 13 of Decree-Law 60/2024;
- Cost of newly hired personnel in 2024 with a permanent employment contract, for the purposes of the super-deduction referred to in Article 4 of Legislative Decree 216/2023;
- Cost of employees or collaborators or freelancers engaged in research and development and innovation activities;
- Depreciation of expenses for the acquisition or use of movable tangible assets and software used in research and development and innovation projects;
- Documentation related to expenses for extra-muros research contracts, especially research contracts entered into with universities or innovative start-ups;
- Expenses for consulting services and equivalent services related to research and development and innovation activities;
- Expenses for materials, supplies, and other similar products used in research and development and innovation projects eligible for tax credit performed internally by the company, including for the creation of prototypes or pilot plants;
- Documentation related to the direct use or granting of use to third parties of intangible assets eligible for the "old" Patent Box regime (e.g., copyright software, trademarks, patents);
- Research and development costs related to eligible intangible assets (e.g., copyright software, patents) with the 110% super-deduction;
- Fees paid to lawyers and arbitrators for assisted negotiation and arbitration procedures;
- Capital increases subscribed by group companies, or loans granted to other group companies;
- Acts of purchase of shares, companies, or business units from other group companies;
- Acts of subscription of shares in the company by non-resident shareholders;
- Contributions received due to the COVID-19 epidemiological emergency;
- Advertising investments in the press;
- Sports sponsorships;
- Commissions charged for electronic payments received from individuals.

Additional information requested from hauliers:

- Number of trips outside the municipal area and trips abroad made by the employee;
- Telephone systems of vehicles used for the transportation of goods;
- For businesses under simplified accounting or ordinary accounting by option:

- Number of days the entrepreneur or partners carried out transportation within the municipality and number of days the transportation took place outside this area (for the purposes of the lump-sum daily deduction of undocumented expenses);
- Number of motorcycles and vehicles with a total gross weight not exceeding 3,500 kg.

Specific information in case of transition between accounting and tax regimes: For those who have transitioned from the ordinary accounting regime to the simplified accounting regime (and vice versa), the following specific information is required:

- Revenue from the sale of goods delivered in 2023, with payment received in 2024;
- Revenue from services rendered in 2023, with payment received in 2024;
- Purchases of consumables delivered in 2023, with payment made in 2024;
- Revenue from the sale of goods delivered in 2024, with payment received in 2023;
- Revenue from services rendered in 2024, with payment received in 2023;
- Purchases of consumables delivered in 2024, with prepayment made in 2023;
- Rental contracts for instrumental properties with advance payment of the annual rent;
- Contracts for services that require advance payments.

Specific information in case of adherence to the biennial preventive agreement 2024-2025: In case of adherence to the biennial preventive agreement 2024-2025 (CPB), the REDDITI PF or SP 2024 form, with the relevant mandatory attachments (communication of relevant data for the purposes of ISA), must be submitted, along with documentation certifying any circumstances that may lead to the termination or cancellation of the CPB, such as:

- Variation and cessation activity forms;
- Resolutions regarding extraordinary operations or changes in the corporate structure;
- Decrees declaring the inaccessibility of the premises where the business activity is carried out;
- Decrees suspending business activity by the Chamber of Commerce;
- Acts notified by the Tax Authority concerning non-payment or other tax violations;
- Supplementary income tax returns for the 2023 tax year;
- Statements outlining the debt situation for taxes managed by the Revenue Agency or for contribution debts.