

# **Single Certification 2026 - Submission to the Revenue Agency and delivery to the taxpayer**

## 1 INTRODUCTION

The Revenue Agency, with provv. 15.1.2026 no. 15707, approved the 2026 Single Certification (CU 2026) forms, relating to the year 2025, together with the related compilation instructions (updated on 5.2.2026) and the information for the taxpayer, which the withholding agent must:

- transmit electronically to the Revenue Agency, by 16.3.2026, or by 30.4.2026 if they concern exclusively self-employment income falling within the exercise of the habitual art or profession or commissions, using the "ordinary" form, in order to acquire the data for the pre-compilation, by the same Agency, of forms 730/2026 and INCOME PF 2026 and in lieu of the withholding agent declaration (form 770/2026);
- use to deliver the certification to the replaced person, income recipient, by the deadline of 16.3.2026, using the "synthetic" form, which contains less information than the "ordinary" form.

The 2026 Single Certifications containing only exempt or non-declarable income through the pre-filled declaration can be transmitted to the Revenue Agency within the deadline for the electronic transmission of the 770/2026 forms.

The main aspects relating to the 2026 Single Certification are summarised below.

## 2 SCOPE OF APPLICATION OF THE 2026 SINGLE CERTIFICATION

The 2026 Single Certification concerns:

- employment income, equated and assimilated, referred to in art. 49 and 50 of the TUIR, paid in 2025 and subject to ordinary taxation, separate taxation, withholding tax or substitute tax;
- the income from self-employment referred to in art. 53 of the TUIR (e.g. professional fees, copyright or inventor's rights, etc.), paid in 2025;
- commissions, however denominated, for services, including occasional ones, relating to commission, agency, mediation, commercial representation and business procurement relationships, paid in 2025, subject to the withholding tax referred to in art. 25-bis of Presidential Decree 600/73;
- commissions deriving from door-to-door sales referred to in art. 19 of Legislative Decree no. 114 of 31.3.98, subject to withholding tax;
- the fees paid by the condominium in 2025 for services relating to procurement contracts, subject to the withholding tax of art. 25-ter of Presidential Decree 600/73;
- the fees paid for leases of real estate for residential use with a duration not exceeding 30 days ("short-term rentals"), referred to in art. 4 of Legislative Decree 50/2017 (conv. L. 96/2017);
- certain miscellaneous income pursuant to art. 67 of the TUIR (e.g. compensation for occasional self-employment activities and for amateur activities of choirs and bands, etc.), paid in 2025;
- the compensation paid in 2025 to sports workers;
- indemnities paid for the termination of agency relationships, for the termination of notarial functions and for the termination of sporting activity when the employment relationship is of an autonomous nature;
- the total amount of fees paid in 2025 as a result of garnishment procedures, pursuant to art. 21 co. 15 of Law no. 449 of 27.12.97;
- the total amount of the sums disbursed as a result of expropriation procedures, referred to in art. 11 of Law no. 413 of 30.12.91;
- the related withholdings made;

- tax deductions made;
- social security and welfare contributions due to INPS and other bodies;
- INAIL insurance data.

## 2.1 EXEMPT INCOME

The 2026 Single Certification must also be used to certify the amount of income paid in the year 2025 that did not contribute to the formation of taxable income for tax and social security purposes.

## 2.2 EXEMPTION FROM CERTIFICATION FOR FEES PAID TO "FLAT-RATE TAXPAYERS" AND "MINIMUM TAXPAYERS"

As a result of art. 3 of Legislative Decree no. 1 of 8.1.2024 (so-called "Fulfilments"), which inserted paragraph 6-septies in art. 4 of Presidential Decree 322/98, starting from the 2024 tax year, the subjects who pay remuneration, however denominated, to taxpayers who adopt the flat-rate regime (*pursuant to* art. 1 par. 54 - 89 of Law 190/2014) or the advantage regime (ex art. 27 of Legislative Decree 98/2011, so-called "minimum taxpayers"), are exempt from issuing the Single Certification to the recipient and from transmitting it to the Revenue Agency.

The novelty is linked to the fact that, from 1.1.2024, all taxpayers who benefit from the aforementioned preferential tax regimes are obliged to issue invoices in electronic format.

These exemptions therefore also apply in relation to the 2026 Single Certifications relating to compensation paid in 2025.

According to the provisions of the instructions to the 2026 Single Certification, however, the following are not included in the exemption regime:

- allowances, such as maternity allowances, not subject to withholding tax;
- the fees paid by the Health Authorities to general practitioners, continuity of care doctors with a fixed-term employment relationship and paediatricians of free choice, affiliated with the National Health Service, as electronic invoicing does not apply.

## 2.3 INCOME PAID BY "FLAT-RATE TAXPAYERS" PURSUANT TO LAW 190/2014

### 2.3.1 Employment income and similar income

Taxpayers under the flat-rate regime pursuant to Law 190/2014 are not required to withhold taxes, with the exception, from 1.1.2019, of withholding taxes on employment income and similar income referred to in art. 23 and 24 of Presidential Decree 600/73 (art. 1 co. 69 of Law 190/2014, as amended by art. 6 of Decree-Law 34/2019, converted by Law 58/2019).

In relation to employment and similar income paid in 2025, the "flat-rate taxpayers" must therefore fill in the 2026 Single Certification, to be transmitted to the Revenue Agency and delivered to workers.

### 2.3.2 Other income

For sums paid of a nature other than employment income and similar, subjects under the flat-rate regime still have the right to withhold taxes, without this constituting conclusive conduct for the exit from the flat-rate regime (Revenue Agency circ. 10.4.2019 no. 9, § 4.2).

If these withholdings fall within the scope of application of the Single Certification, the "flat-rate taxpayer" must then fill in the 2026 Single Certification, to be transmitted to the Revenue Agency and to be delivered to the taxpayers-replaced.

## 2.4 OPTION FOR VAT REGISTRATION REGIME

The 2026 Single Certifications concern the sums paid in 2025, regardless of the accounting and tax regime applied by the withholding agent which could, on the other hand, determine the contribution to income of the same sums in a tax period other than that of actual payment.

For example, consider the Alfa company under the simplified accounting regime with an option for the VAT registration regime (art. 18 par. 5 of Presidential Decree 600/73) which received and registered an invoice in 2025 for professional services rendered by an accountant, providing for the payment of the fee in 2026. In this case, the Alfa company will have to certify the compensation using the 2027 Single Certification, referring to the sums paid in 2026. This is true regardless of the fact that, for the accounting and tax regime applied by the company, the professional fee contributes as a negative component of income for the year 2025.

## 2.5 NON-WITHHOLDING EMPLOYERS

The 2026 Single Certification must also be issued, limited to social security and welfare data relating to INPS, by employers who are not withholding agents and who were required:

- the compilation of the 01/M form, prior to Legislative Decree 314/97 which introduced the CUD form;
- or the presentation of the DAP/12 form, in relation to managers of industrial companies.

Please note that they are not withholding agents, but must issue the Single Certification for contribution purposes, for example:

- Embassies;
- international organizations (e.g. FAO and NATO);
- Vatican City State;
- foreign companies that insure Italian workers employed abroad in countries that do not have an agreement, pursuant to Legislative Decree 31.7.87 no. 317, converted into Law 3.10.87 no. 398.

### ***Domestic workers***

The 2026 Single Certification, on the other hand, does not have to be delivered to domestic workers (e.g. domestic helpers, caregivers), to whom a simplified "substitute declaration" must be delivered.

## 2.6 CERTIFICATION OF DIVIDENDS, CAPITAL GAINS AND OTHER CAPITAL INCOME

The 2026 Single Certification, on the other hand, does not concern the certification:

- of dividends and equivalent income, as well as the related withholdings or substitute taxes applied, which must continue to be carried out through the appropriate CUPE form (approved, most recently, with the provv. Revenue Agency 15.1.2019 no. 10663; the relevant instructions were updated on 11.2.2021 and 18.12.2023);
- capital *gains*, for which the "free" certification remains, which must contain:
  - the taxpayer's personal details and tax code;
  - the nature, object and date of the operation;
  - the quantity of financial assets subject to the transaction;
  - any considerations, differentials and bonuses;
- of interest and other capital income, for which the certification remains in "free" form, provided that it certifies the amount:
  - the sums and values paid, gross and net of any deductions due;

- of the withholdings made.

### **3 ELECTRONIC TRANSMISSION OF THE 2026 SINGLE CERTIFICATION TO THE REVENUE AGENCY**

In order to acquire the data necessary for the pre-compilation of tax returns (forms 730 and REDDITI PF), withholding agents must transmit the certifications of the sums and values paid:

- to the Revenue Agency;
- electronically:
  - directly, through the Entratel or Fisconline telematic service;
  - or through a qualified intermediary (e.g. chartered accountants, accounting experts, labor consultants, group companies, etc.).

For the electronic submission of the 2026 Single Certifications to the Revenue Agency, the withholding agent must use the "ordinary" form:

- which has a more detailed content than the "synthetic" version to be delivered to the taxpayer, as a substitute for the withholding agent declaration (form 770/2026);
- to be completed according to the instructions approved by the Revenue Agency.

The "ordinary" model of the 2026 Single Certification consists of:

- from the title page;
- from the CT form, relating to the communication of the "telematic office" for the receipt of the 730-4 forms relating to the adjustments;
- the part relating to the data of the withholding agent and the taxpayer-substitute (employee or self-employed, pensioner or other recipient of the sums);
- the part relating to the certification of employment income, assimilated and tax assistance, divided between:
  - tax data;
  - social security and welfare data;
  - INAIL insurance data;
  - annotations;
- the part relating to the certification of self-employment income, commissions and other income;
- from the part relating to the certification of income deriving from "short-term rentals" pursuant to art. 4 of Legislative Decree 50/2017.

In the event that the 2026 Single Certification certifies only employment income and assimilated income, or only self-employment income, commissions and other income, or only compensation paid as a result of "short-term rentals", only the part of the Single Certification relating to the types of income paid must be sent to the Revenue Agency.

#### ***Data relating to the taxpayer***

Among the data relating to the taxpayer, the code of the "particular category" must be indicated in field 8, as provided for in "Table G" placed in the appendix to the instructions of the 2026 Single Certification, which has been expanded compared to last year and which is reported below.

**TABLE G – SPECIAL CATEGORIES**

CODE	DESCRIPTION	CODE	DESCRIPTION
AA	Private pensioners	K	Judges
AB	Public pensioners	L	Employees working abroad
AC	Pensioners with combined or totalized contributions	T1	Allowance to Members of Parliament or Constitutional Court judges
AD	Self-employed pensioners	T2	Direct lifetime allowance or survivor's benefit to Members of Parliament or Constitutional Court judges
B	Pensioners registered in the pension records office	T3	Allowance or lifetime benefit to former Members of Parliament (mandate ended during the current year)
C	University professors, including lecturers, adjuncts, researchers and equivalent positions	T4	Constitutional Court category (phasing-out category)
D	Secondary school teachers and principals	Z	Heirs
E	Primary and nursery school teachers and principals	ZZ	Former spouse (in case of third-party garnishment proceedings)
F	Graduates and enlisted personnel	Z3	Members of artisan cooperatives pursuant to Law No. 208 of 2005
G	Non-commissioned officers	Z4	Employees of a non-compliant contracting company
H	Commissioned officers		

The novelty consists in the introduction of the new codes "AA", "AB", "AC" and "AD" to indicate the different categories of pensioners (private, public, cumulative or totalized or self-employed), while the code "B" relating to "pensioners from the pension record" is confirmed.

***Merger of Municipalities***

In the section of data relating to the employee, pensioner or other recipient of the sums of the 2026 Single Certification, points 23 and 27 have been eliminated, in which, in relation to the municipal IRPEF surcharge, it was necessary to indicate special identification codes in the event of a merger of municipalities.

**3.1 TAX DATA RELATING TO EMPLOYMENT INCOME AND SIMILAR INCOME**

In this part of the "ordinary" form of the 2026 Single Certification, the following must be indicated:

- data relating to income paid in 2025;
- the data of the employment relationship;
- withholding taxes by way of IRPEF and regional and municipal surcharges;
- data relating to tax assistance provided in 2025 (730/2025 forms), both in relation to the declarant and the spouse (in the case of joint 730/2025 form);
- deductible and deductible expenses;
- tax deductions and credits;
- the data relating to the "supplementary treatment";
- data relating to supplementary pensions;
- data relating to "cross-border" workers, exempt income, *bonuses* and *stock options* subject to the 10% surcharge;
- data relating to disbursements in kind and reimbursements of certain expenses, in the context of the so-called "Tax Returns".*fringe benefits*;
- income subject to withholding tax;

- income paid by other parties (e.g. in the case of an overall year-end adjustment or extraordinary transactions);
- data relating to income subject to separate taxation (severance indemnities and equivalent allowances, other allowances, benefits in the form of pension fund capital, compensation relating to previous years, etc.); the substitute tax on the revaluations of the severance indemnity accrued during the year must also be indicated, regardless of the termination of the employment relationship;
- data relating to the sums paid to private employees for performance bonuses or participation in the company's profits, subject to the substitute tax of 5%;
- the data relating to tips of employees of accommodation and catering facilities, subject to substitute tax;
- data relating to additional services or overtime compensation of healthcare personnel, subject to substitute tax;
- data relating to extraordinary transactions;
- data relating to fiscally dependent family members, even if there are no conditions to use I.R.-P.E.F. deductions for family expenses (e.g. dependent children under 21 years of age or over 30 years of age who are not disabled) or of charges and expenses incurred in the interest of fiscally dependent family members; the indication of the tax code of the non-fiscally dependent spouse is optional; "spouse" also means each of the parties to the civil union between persons of the same sex;
- data relating to the reimbursement of certain goods and services not subject to taxation pursuant to art. 51 paragraph 2 of the TUIR, in the context of the so-called "*corporate welfare*";
- the data relating to the sum that does not contribute to the formation of income, introduced by the 2025 Budget Law;
- the data relating to the indication of the specific type of income;
- the data relating to taxpayers residing in Campione d'Italia;
- data relating to employees or assimilated workers in the sports sector;
- the data relating to the single and universal allowance for children.

### 3.1.1 Main changes

#### **New bonus and additional tax deduction for employees**

For the purposes of reducing the so-called "tax wedge", art. 1 par. 4 - 9 of Law no. 207 of 30.12.2024 (2025 Budget Law) introduced, starting from 2025, in favor of the holders of employment income referred to in art. 49 of the TUIR (with the exclusion of income from pensions of all kinds and allowances equivalent to them):

- a sum (or *bonus*), for those with a total income not exceeding 20,000.00 euros, which does not contribute to the formation of income;
- an additional tax deduction in the case of total income exceeding €20,000.00 and up to €40,000.00.

The *bonus* is determined by applying to employment income the percentage of:

- 7.1%, if the employment income does not exceed €8,500.00;
- 5.3%, if the employment income is greater than €8,500.00 but not €15,000.00;
- 4.8%, if the employment income is greater than €15,000.00 and up to €20,000.00.

The additional tax deduction (to be related to the period of work) is due for an amount equal to:

- €1,000.00, if the total income is greater than €20,000.00 but not €32,000.00;

- the product between €1,000.00 and the amount corresponding to the ratio between €40,000.00, less total income, and €8,000.00, if the amount of total income is greater than €32,000.00 but not €40,000.00.

In the event of entitlement to the *bonus* or additional deduction, the new section "SUM THAT DOES NOT CONTRIBUTE TO THE FORMATION OF INCOME" must be filled in, consisting of points 718 to 741, included in the 2026 Single Certification.

The amount of the additional deduction granted to employees must instead be indicated in the "DEDUCTIONS AND CREDITS" section, in the new point 368.

#### ***Increase in the exemption limit for fringe benefits***

Pursuant to art. 1 par. 390 - 391 of Law no. 207 of 30.12.2024 (2025 Budget Law), for the 2025 tax period, the value of the goods sold and services provided to employees, as well as the sums paid or reimbursed to the same workers by employers for the payment of domestic utilities of the integrated water service, do not contribute to the formation of income, electricity and natural gas, the costs for the rental of the main residence or for the interest on the mortgage relating to the main residence, within the overall limit of:

- 1,000.00 euros;
- or €2,000.00 for employees with fiscally dependent children (pursuant to Article 12, paragraph 2 of the TUIR).

Similarly to the 2025 Single Certification, the 2026 Single Certification therefore provides for two specific boxes to distinguish the two thresholds of non-taxability of *fringe benefits* in force for 2025:

- 474, relating to employees without fiscally dependent children, for whom the aforementioned limit of 1,000.00 euros applies;
- 475, which instead concerns employees with at least one fiscally dependent child, who benefit from the increase in the limit to 2,000.00 euros.

In the aforementioned fields 474 and 475, the full amount of fringe benefits must be indicated :

- regardless of whether or not the respective exemption threshold is exceeded;
- also including any amount paid in lieu of the performance bonus.

If the aforementioned thresholds of €1,000.00 or €2,000.00 are exceeded, the entire amount must be subject to ordinary taxation (therefore not just the excess).

If fringe *benefits* are paid in lieu of the performance bonus, the following points must also be filled in:

- 573, 580, 593 and 600 of the 2026 Single Certification, in relation to employees without fiscally dependent children;
- 573, 581, 593 and 601 of the 2026 Single Certification, in relation to employees with at least one fiscally dependent child.

#### ***Exclusion from income of rent refunds of newly hired employees transferred***

Art. 1 par. 386 - 389 of Law no. 207 of 30.12.2024 (2025 Budget Law) provided for a temporary income non-competition regime in favor of employees:

- hired with a permanent employment contract during the year 2025;
- who have transferred their residence to the municipality of their place of work and that this municipality is more than 100 kilometers away from their previous residence;
- who have received income from employment not exceeding € 35,000.00 in the year prior to the date of permanent employment.

When these requirements are met, the sums paid or reimbursed by employers for the payment of rent and maintenance costs of the buildings rented by the aforementioned employees do not contribute, for the first 2 years from the date of hiring, to forming income for tax purposes within the overall limit of € 5,000.00 per year.

If the aforementioned limit is exceeded, only the excess part contributes to the determination of the employment income.

In the new point 476 ("Corporate welfare, fees and maintenance expenses") of the 2026 Single Certification, the amount paid or reimbursed by the employer must be reported, within the limit of 5,000.00 euros.

The benefit in question and the aforementioned threshold of non-taxability of *fringe benefits* referred to in art. 1, paragraphs 390 and 391 of Law 207/2024 are autonomous and cumulative, although they may concern expenses of the same nature.

#### ***Supplementary treatment for the tourism sector***

Pursuant to art. 1 co. 395 - 398 of Law no. 207 of 30.12.2024 (2025 Budget Law), a special supplementary treatment equal to 15% of gross salaries paid is provided:

- in relation to night work and overtime on public holidays, carried out from 1.1.2025 to 30.9.2025;
- to employees in the private sector of food and beverage establishments and in the tourism sector, including spas, with employment income not exceeding €40,000.00 in the 2024 tax period.

The amount of the special supplementary treatment paid to the worker must be indicated in box 479 of the 2026 Single Certification, as was the case in the 2025 Single Certification in relation to the similar discipline referred to in art. 1 co. 21 - 25 of Law no. 213 of 30.12.2023 (2024 Budget Law).

#### ***Gratuities from accommodation and catering employees***

For the purposes of applying the 5% substitute tax to tips of employees of accommodation and catering facilities, referred to in art. 1 co. 58 - 62 of Law 197/2022, as a result of the amendments made by art. 1 co. 520 of Law no. 207 of 30.12.2024 (2025 Budget Law):

- the limit of employment income of the previous year that allows access to the benefit has been increased from 50,000.00 to 75,000.00 euros;
- the limit for the application of the substitute tax on tips (which constitutes a deductible) has been raised from 25% to 30%, with reference to the employment income received in the year for work in accommodation and catering facilities.

#### ***Compensation received by horse racing workers***

As of 1.1.2025, as a result of art. 1 co. 552 of Law no. 207 of 30.12.2024 (Budget Law 2025), the fees paid to those responsible for the control and discipline of horse races and saddle horse events authorised for the purpose of exercising sports betting, registered in the register kept by the Ministry of Agriculture, Food Sovereignty and Forestry:

- constitutes income assimilated to that of employment (new letter *l-bis*) of Article 50, paragraph 1 of the Consolidated Income Tax Act);
- are taxable for the part that exceeds a total of €15,000.00 in the tax period (new letter *d-bis. 1*) of Article 52, paragraph 1 of the Consolidated Income Tax Act).

Consequently, in the 2026 Single Certification:

- in the new point 13, the taxable portion of the aforementioned fees paid in 2025 must be indicated;
- in the new point 480, the amount of these fees paid in 2025 gross of the portion that does not contribute to the formation of income must be indicated;
- in points 536 and 544 the income paid by other subjects and subject to adjustment must be indicated;
- in the new point 767, the amount of compensation paid to horse racing workers produced in euros by the subjects registered in the registry of the Municipality of Campione d'Italia must be indicated; this amount must be considered gross of the abatement carried out pursuant to Article 188-bis of the TUIR;
- in the new point 776, on the other hand, the income, already reported in point 13 above, received by the taxpayer in periods of the year in which he was not registered in the population registers of the Municipality of Campione d'Italia must be indicated;
- in the annotations (CA code) it is necessary to report the amounts of the concessions recognized on the fees paid to horse racing operators residing in Campione d'Italia.

### ***Workers in the sports sector***

In relation to the compensation paid to workers in the sports sector, referred to in Legislative Decree 36/2021, which falls under employment income or similar:

- in the appropriate section "SPORTS WORK INCOME", in the new points 787, 788, 789 and 790, the data relating to the employment relationship (start and end date, days of duration) must be indicated; these points must be completed if the amounts reported in fields 781, 782, 784 and 785 are less than the deductible of 15,000.00 euros;
- in the "DATA RELATING TO ADJUSTMENTS" section, new points 557 to 564 have been inserted, to highlight the income from sports work paid by other subjects respectively for amateur sports work and for professional sports work *under 23*, both with reference to permanent and fixed-term employment contracts, gross of the deductible of 15,000.00 euros; with reference to such income, the data relating to the employment relationship (start and end date, days of duration).

### ***Modification of tax deductions for fiscally dependent family members***

Art. 1 co. 11 of Law no. 207 of 30.12.2024 (2025 Budget Law) amended the rules on IRPEF deductions for family expenses, referred to in art. 12 of the TUIR, starting from the 2025 tax period.

The changes concern:

- the abolition of the deduction for fiscally dependent children aged 30 or over, if they are not disabled;
- the possibility of benefiting from the deduction also for the children of the deceased spouse only, provided that they are cohabiting with the surviving spouse;
- the abolition of deductions for other dependent family members (i.e. those other than the spouse who is not legally and effectively separated and from children), other than descendants (i.e. parents, grandparents or great-grandparents) who live with the taxpayer;
- the abolition of deductions for fiscally dependent family members of taxpayers who are not tax residents in Italy who are not Italian citizens or citizens of a Member State of the European Union or of a State adhering to the Agreement on the European Economic Area (Norway, Iceland and Liechtenstein), in relation to family members residing abroad.

Consequently, in the 2026 Single Certification, the table of "DATA RELATING TO SPOUSE AND DEPENDENT FAMILY MEMBERS" has been modified, in which the data relating to family members who were fiscally dependent on the taxpayer in 2025 must be indicated, even if there are no conditions

to take advantage of the tax deductions for dependent family members pursuant to art. 12 of the TUIR or charges and expenses incurred in the interest of the same family members.

In particular, the "other family members" (i.e. those other than the spouse who is not legally and effectively separated and the children), who were indicated with the letter "A", were divided between:

- "ascendants" (i.e. parents, grandparents or great-grandparents), identified by the new letter "G";
- "other non-ascendant family members" (e.g. brothers, sisters, parents-in-law, sons-in-law and daughters-in-law), identified by the new letter "P".

#### ***Reference income for tax breaks***

In the new field 449 of the 2026 Single Certification, the "reference income" must be indicated for the determination of tax benefits.

As part of the 2026 Single Certification, the "reference income" consists of the summation:

- employment income and similar income indicated in points 1, 2, 3, 4, 5 and 13, income indicated in point 8 of the certification of self-employment income, commissions and miscellaneous income, if subject to ordinary taxation, as well as income from short-term rentals indicated in points 19, 119, 219, 319 and 419 of the relevant certification;
- tips to staff in the hotel and catering sectors subject to substitute tax pursuant to art. 1 par. 58 - 62 of Law 197/2022, indicated in point 652.

#### ***Overtime compensation in the healthcare sector***

In the section "SUMS SUBJECT TO SUBSTITUTE TAX" a new part has been inserted, consisting of boxes 674, 675 and 676, relating to the application of the substitute tax of 5% on compensation for overtime paid to nurses employed by companies and bodies of the National Health Service, introduced by art. 1 co. 354 of Law no. 207 of 30.12.2024 (2025 Budget Law).

This part is in addition to that relating to the substitute tax of 15% on fees for additional services of healthcare personnel, referred to in art. 7 of Legislative Decree 7.6.2024 no. 73 (conv. L. 29.7.2024 no. 107), consisting of boxes 671, 672 and 673, introduced starting from the 2025 Single Certification.

#### ***Pensions paid to victims of duty and their families***

With the res. 4.12.2025 no. 68, the Revenue Agency has adapted to the jurisprudence of the Court of Cassation in relation to the scope of application of the IRPEF exemption provided for pension benefits due to victims of duty and their surviving family members, introduced by art. 1 co. 211 of Law no. 232 of 11.12.2016 as of 1.1.2017.

INPS has in fact adopted a restrictive interpretation aimed at recognizing the exemption limited only to privileged pension treatments related to the event that gave rise to the recognition of the *status* of victim of duty or equivalent subject (see messages 29.3.2017 no. 1412 and 10.8.2017 no. 3274), while the Court of Cassation, following the considerable litigation created on the refusal of the Offices of the Revenue Agency to refund withholding taxes on the other hand, has repeatedly stated that the exemption in question must concern all pension benefits, including survivors' pensions, paid to victims of duty and their family members.

For the purposes of filling in fields 464 and 465 of the 2026 Single Certification, relating to exempt income, pensions paid both by INPS and by any other body other than INPS, to victims of duty, exempt according to Law 232/2016, must be indicated with the code "28".

***Compilation of the "INCOME TYPES" section***

The "INCOME TYPES" section must be filled in to give a distinct indication of the income certified in fields 1, 2 and 4 of the "TAX DATA" section, provided that the code "Z - Heirs" is not indicated in field 8 of the personal data (in the latter case it does not have to be filled in).

The information in this section is also an aid for the management of the aforementioned income in the event of a tax classification that does not coincide with the social security one.

The compilation of the "INCOME TYPES" section is therefore mandatory for all employment income (excluding pensions) and for all the different cases of income assimilated to that of employment referred to in art. 50 co. 1 of the TUIR.

In relation to pensions, in fact, new codes have been provided to be indicated in the aforementioned field 8 of the personal data, to identify the different categories of pensioners (see § 3 above).

The instructions of the 2026 Single Certification provide for 17 codes relating to the different cases (compared to the 13 codes of the 2025 Single Certification), to be indicated in points 751, 753 and 755.

In fact, some cases that last year were indicated with a single code are now divided into several codes. For example, in relation to income deriving from coordinated and continuous collaboration relationships referred to in letter c-bis) of art. 50 co. 1 of the TUIR, which last year all had to be indicated with the code "5", must now be distinguished between:

- income deriving from the offices of director, statutory auditor or auditor of companies, associations and other entities with or without legal personality, from collaboration with newspapers, magazines, encyclopaedias and the like or from participation in boards and commissions, to be indicated with the code "5";
- income deriving from other collaboration relationships having as their object the provision of activities carried out without subordination in favour of a specific subject within the framework of a unitary and continuous relationship without the use of organised means and with pre-established periodic remuneration, to be indicated with the code "6".

In points 752, 754 and 756, the amount corresponding to the code set out in points 751, 753 and 755 above must be indicated.

***Thirteenth month's allowance (so-called "Christmas bonus")***

Finally, it should be noted that in the 2026 Single Certification, the section called "THIRTEENTH MONTH ALLOWANCE" (so-called "Christmas bonus") which had been included in the 2025 Single Certification has been eliminated, as it is a *one-off allowance* applicable only for the year 2024.

**3.1.2 Communication to INPS of the data on *fringe benefits* and *stock options* of staff terminated in 2025**

For the purpose of issuing the 2026 Single Certifications, employers must notify INPS:

- data relating to compensation for *fringe benefits* and *stock options* paid during the 2025 tax period to staff who ceased service during the year 2025 and in relation to which INPS is required to carry out withholding agent activities;
- through the appropriate telematic application available on the relevant website;
- within the deadline to be established by INPS.

**3.1.3 Remuneration paid to members of craft cooperatives**

It should be noted that art. 1, paragraph 114 of Law 208/2015 provided for the inclusion among the income assimilated to employment of the remuneration paid to members of artisan cooperatives

who establish an independent employment relationship pursuant to art. 1 co. 3 of Law 142/2001. However, this tax classification does not affect the relevant social security system.

In relation to these fees, it is also necessary to indicate, in the personal data section relating to the recipient of the sums, in field 8, the code "Z3", which can be found in the "Table G" above..

### **3.2 INPS CONTRIBUTION DATA**

In this part of the "ordinary" form of the 2026 Single Certification, the social security and welfare data relating to the contribution due to INPS must be indicated, divided between:

- employees in the private sector (section 1);
- civil servants of the former INPDAP management (section 2);
- coordinated and continuous collaborators, other "para-subordinate" workers and occasional self-employed workers, registered with the Separate Management *pursuant* to Law 335/95 (section 3);
- amateur sports para-subordinates and similar figures, registered with the Separate Management *pursuant* to Law 335/95 (section 3-bis);
- non-exclusivist confirmed honorary magistrates, registered with the Separate Management *pursuant* to Law 335/95 (section 3-ter);
- members of craft cooperatives (section 4).

#### ***Agricultural workers***

The part relating to INPS contribution data does not have to be filled in in relation to fixed-term and permanent agricultural workers.

The certification obligation is in fact fulfilled by INPS, based on the data communicated by the employer through the periodic declarations of the workforce employed.

#### ***Amateur sports workers***

In relation to workers in the amateur sports sector holding collaboration contracts and similar figures, required to register with the INPS separate management *pursuant* to Law 335/95 pursuant to Legislative Decree 36/2021, the 2026 Single Certification provides for the indication, in the appropriate section 3-bis, also of the data relating to:

- to the "Social security deductible" (point 54): it is necessary to indicate the portion of the deductible used for social security purposes, which cannot exceed € 5,000.00;
- to the "Flat-rate expense reimbursements" (point 55): it is necessary to indicate the amounts of the flat-rate expense reimbursements, which, even if they do not constitute income, contribute to the achievement of both the social security deductible of € 5,000.00 and the tax deductible of € 15,000.00.

#### ***Members of artisan cooperatives***

In the appropriate section 4 of the social security and welfare data relating to INPS, the income for social security purposes paid to the members of artisan cooperatives (code "Z3" in point 8 of the personal data relating to the recipient of the sums section) must be indicated, to be reported in the INCOME PF 2026 form (RR framework, section I) of the worker.

As indicated above, art. 1, paragraph 114 of Law 208/2015 provided for the inclusion among the income assimilated to employment of the remuneration paid to members of artisan cooperatives who establish an independent employment relationship pursuant to art. 1 paragraph 3 of Law 142/2001, but this tax qualification does not affect the related social security system.

### 3.3 CONTRIBUTION DATA OF ENTITIES OTHER THAN INPS

In section 5 "OTHER ENTITIES" of the social security and welfare data of the 2026 Single Certification, the data relating to contributions relating to entities other than INPS (e.g. social security and assistance funds for doctors, nurses, psychologists, biologists, veterinarians and journalists) must be indicated.

### 3.4 INAIL INSURANCE DATA

The 2026 Single Certification must also indicate the INAIL insurance data, referring to all the subjects for whom the mandatory protection pursuant to Presidential Decree 1124/65 applies, already the subject of the nominative report referred to in art. 4 of Legislative Decree 338/89, as well as insurance data referring to professional journalists, publicists and trainees, holders of an employment relationship of a journalistic nature.

In particular, point 91 ("Qualification") must be completed in the event that the worker belongs to one of the "Additional categories" provided for in the following table, using the relevant codes indicated therein.

### Code – Description

Code	Description
B	Trainees
C	Hospitalized persons
D	Detainees
E	Members of cooperatives and other types of companies, except artisan companies
G	Family collaborators and assisting members of non-artisan businesses
H	Participants in non-artisan family businesses
L	Interns
M	Registered with port companies
N	Members of porter, cart driver or drayman caravans
P	Self-employed fishermen and members of small maritime and inland waters fishing cooperatives
Q	Medical residents (doctors in specialist training)
Z	Others

### 3.5 DATA RELATING TO SELF-EMPLOYMENT INCOME, COMMISSIONS AND OTHER INCOME

In the part of the "ordinary" form of the 2026 Single Certification relating to self-employment income, commissions and other expected income, the following must be indicated:

- the type of income, based on the expected reasons;
- the gross amount paid;
- sums not subject to withholding tax by conventional regime and other sums not subject to withholding tax;
- the taxable amount;
- withholding taxes or withholding taxes made, as well as withholding taxes suspended as a result of exceptional events;
- the data relating to regional and municipal IRPEF surcharges (withheld as an advance or tax or suspended);

- the expenses reimbursed;
- the sums returned to the paying party net of withholdings suffered, based on the provisions of art. 150 of Legislative Decree 34/2020, which do not constitute deductible expenses;
- the code of the type of relationship;
- social security contributions payable by the donor or recipient;
- the amount of the deductible deducted from the sums paid;
- the sums paid in the event of bankruptcy (judicial liquidation) and compulsory administrative liquidation;
- income paid by other subjects;
- data relating to special cases in the presence of extraordinary transactions;
- the sums paid as a result of garnishment from third parties;
- the sums paid by way of expropriation indemnity, other indemnities and interest.

***Compensation and allowances paid to "flat-rate taxpayers" and "minimum taxpayers"***

As a result of art. 3 of Legislative Decree no. 1 of 8.1.2024 (so-called "Fulfilments"), which inserted paragraph 6-septies in art. 4 of Presidential Decree 322/98, starting from the 2024 tax year, the subjects who pay remuneration, however denominated, to taxpayers who adopt the flat-rate regime (*pursuant to* art. 1 par. 54 - 89 of Law 190/2014) or the advantage regime (ex art. 27 of Legislative Decree 98/2011, so-called "minimum taxpayers"), are exempt from issuing the Single Certification to the recipient and from transmitting it to the Revenue Agency.

These exemptions therefore also apply in relation to the 2026 Single Certifications relating to compensation paid in 2025.

According to the provisions of the instructions to the 2026 Single Certification, as well as those relating to the 2025 Single Certification, allowances, such as maternity allowances, not subject to withholding tax, which must be indicated in points 4 and 7 of the certification relating to self-employment, by entering code "25" (for flat-rate taxpayers) or code "26" (for taxpayers under the advantageous regime) in point 6.

The Revenue Agency, with the answer to ruling no. 132 of 13.5.2025, clarified that the Health Authorities that pay fees to general practitioners, continuity of care doctors with a fixed-term employment relationship and pediatricians of free choice, affiliated with the National Health Service, under a flat-rate or advantageous regime, with the issuance of the appropriate "payslips" pursuant to art. 2 of the Ministerial Decree of 31.10.74, must continue to issue the Unique Certifications to the recipients and transmit them to the same Agency, as electronic invoicing does not apply.

In this regard, the instructions to the 2026 Single Certification provide for the new code "24", to be used to indicate the remuneration, not subject to withholding tax, paid to the aforementioned subjects under the flat-rate regime referred to in art. 1 of Law 190/2014.

***Workers in the sports sector***

In relation to workers in the sports sector, for the purposes of filling in point 1 "Reason" of the 2026 Single Certification, the codes "N2" and "N3" have been eliminated, which concerned income deriving from sports services subject to a contract other than that of subordinate employment or that of coordinated and continuous collaboration, pursuant to Legislative Decree 36/2021, as provided for by art. 53 par. 2 letter a) of the TUIR before its repeal by art. 3 co. 2 of DL 31.5.2024 n. 71, conv. Law no. 106 of 29.7.2024.

**Category to which the member of the social security institution belongs**

In the part relating to the social security data of the 2026 Single Certification, point 33, called "Category", has been implemented, in which the category to which the member of the social security institution belongs must be indicated, based on the classification below.

**Entity – Category – Code**

Entity	Category	Code
ENPAM	Primary care physician (General Practitioner)	N
ENPAM	Primary care pediatrician	O
ENPAM	External specialist physician	P
ENPAM	Fixed-term continuity of care physician	Q
ENPAM	Primary care physician – single role	R
ENPAM	INPS medical examiner	S
ENPAM	INPS contracted external physician	T
ENPAM	Physician working at an accredited National Health Service (NHS) facility	U
ENPAM	Physician working for other institutions	V
ENPAPI	Nurses providing occasional services	W
INPS	INPS Separate Account (Art. 2, para. 26, Law 335/95)	X
INPS	Former ENPALS scheme	Z

Compared to the 2025 Single Certification, the new category of the "Doctor of the single role of primary care" has been included, with the consequent anticipation of the subsequent codes and the insertion of the new "X" code.

**3.6 DATA RELATING TO "SHORT-TERM RENTALS"**

In the "ordinary" form of the 2026 Single Certification, there is also a prospectus to indicate the data of the "short-term" leases and the withholdings made on the related considerations.

Art. 4 of Legislative Decree no. 50 of 24.4.2017 (conv. L. 21.6.2017 no. 96), implemented with provv. The Italian Revenue Agency no. 132395 of 12.7.2017, has in fact introduced a withholding tax on the gross amounts due for leases of real estate units for residential use for a duration not exceeding 30 days, entered into from 1.6.2017 by natural persons, outside the exercise of business activities, including subleases and concessions in enjoyment to third parties for consideration by the borrower.

The obligation to apply the withholding tax concerns real estate intermediaries and subjects who manage telematic portals, putting people looking for a property in contact with people who have real estate units to rent, if they collect the rents or fees relating to the aforementioned contracts or intervene in their payment (see also the clarifications provided by the Revenue Agency circular 12.10.2017 no. 24).

However, according to the provisions of art. 1 co. 595 of Law no. 178 of 30.12.2020 (2021 Budget Law), starting from the 2021 tax period and until 2025, the tax regime for short-term rentals is recognized only in the case of short-term rental of no more than four apartments for each tax period (limit that from 2026 drops to two, as a result of the amendments made by Law 199/2025). In other cases, the short-term rental activity, carried out by anyone, is presumed to be carried out in an en-

trepreneurial form, pursuant to art. 2082 of the Italian Civil Code. The provisions of the aforementioned paragraph also apply to contracts entered into through subjects who carry out real estate brokerage activities, or through subjects who manage telematic portals, putting in contact people looking for a property with people who have apartments to be rented.

The prospectus in question must therefore indicate:

- the data relating to the property (address);
- the duration of the contract in the reference year;
- the amount of the consideration;
- the withholding made;
- the National Identification Code (CIN).

If the consideration has been received by a non-owner, in the case of subletting or concession of enjoyment by the bailee, the appropriate box must be ticked.

#### ***Abolition of the indication of the cadastral data of the leased property***

In the prospectus relating to short-term leases of the "ordinary" model of the 2026 Single Certification, points 14, 15, 16, 17 and 18, relating to the cadastral data of the leased property (urban section or cadastral municipality, sheet, parcel, subordinate) have been eliminated.

#### ***Indication of the CIN code***

For the purpose of the obligation to indicate in point 22 of the 2026 Single Certification the national identification code (CIN) of real estate units for residential use intended for short-term rentals, referred to in art. 13-ter of Decree-Law 145/2023, the relevant instructions specify that it is appropriate for withholding agents to verify that this data is correct, by consulting the CINs present in the database of accommodation facilities (BDSR) accessible from the website of the Ministry of Tourism (<https://www.ministeroturismo.gov.it/banca-dati-strutture-ricettive/>).

#### ***Aggregate communication***

The data referring to the contracts relating to the same real estate unit and stipulated by the same lessor can also be communicated in aggregate form, indicating the total number of contracts stipulated in the appropriate box.

For each individual real estate unit, the presentation of the data relating to lease contracts must always be carried out using the same criterion, i.e. in aggregate or analytical form.

### **3.7 TRANSMISSION DEADLINE**

The electronic transmission to the Revenue Agency of the 2026 Single Certifications must take place, as a rule, by 16.3.2026.

#### ***Single Certifications relating to professional self-employment income and commissions***

The 2026 Single Certifications containing only income deriving from self-employment services falling within the exercise of the art or habitual profession, or commissions for non-occasional services relating to commission, agency, mediation, commercial representation and business procurement relationships, must be transmitted electronically to the Revenue Agency by 30.4.2026 (art. 4 co. 6-quinquies of Presidential Decree 322/98, as amended by art. 4 co. 1 of Legislative Decree 12.6.2025 n. 81).

In relation to Single Certifications containing only income deriving from self-employment services falling within the exercise of the art or habitual profession, the deadline for electronic transmission is therefore extended by one month compared to the deadline of 31 March applicable in 2025.

***Single Certifications containing only exempt income or income that cannot be declared through the pre-filled declaration***

The 2026 Single Certifications containing only exempt or non-declarable income through the pre-filled declaration can instead be sent by the deadline for the submission of the 770/2026 form, therefore by 2.11.2026 (since 31.10.2026 falls on a Saturday).

As indicated in res. Agenzia delle Entrate 4.3.2024 no. 13, starting from the 2025 Single Certifications relating to the 2024 tax period, the information in the Single Certifications containing income that can only be declared with the REDDITI PF form is ordinarily used for the preparation of the pre-filled return.

The submission by 2.11.2026 can therefore concern, for example, the 2026 Unique Certifications relating to parties other than natural persons with reference to the commissions or fees paid by the condominium for procurement contracts.

The 2026 Single Certifications concerning commissions paid to natural persons must instead be transmitted by the new deadline of 30.4.2026.

On the other hand, the 2026 Single Certifications must be transmitted to the Revenue Agency by the ordinary deadline of 16.3.2026 concerning, for example:

- income from occasional self-employment or deriving from the assumption of obligations to do, not to do or allow;
- income deriving from the economic use of intellectual works (copyright and inventor's rights);
- profits received by associates in participation with the contribution of work only;
- the fees paid by the condominium to natural persons for services relating to procurement contracts;
- the "short leases".

### **3.8 METHODS OF ELECTRONIC TRANSMISSION**

The withholding agent must send the "ordinary" forms of the 2026 Single Certifications to the Revenue Agency:

- electronically;
- directly or by making use of an authorised intermediary (the so-called "cumulative commitment" to send several declarations and communications is allowed, pursuant to Article 3, paragraph 6-bis of Presidential Decree 322/98);
- in compliance with the required technical specifications.

As part of the electronic flow (so-called "supply") it is possible to:

- by the same withholding agent, send several certifications relating to individual employees and self-employed workers;
- on the part of the intermediary, send the certifications relating to various withholding agents.

#### **3.8.1 Division of the electronic flow**

The electronic flow can be divided by sending, in addition to the cover page and any CT panel:

- certifications of data relating to employment income and similar income;
- separately from the certifications of data on self-employment income, commissions, miscellaneous income and short-term rentals.

Therefore, in the case of involvement of several professionals in the management of certifications (e.g. laborconsultant for employees and chartered accountant for self-employed workers), each of them can electronically transmit the Unique Certifications of their competence.

In addition, it is possible to carry out separate electronic flows even in the case of sending only certifications of data relating to employment income and assimilated, if this is easier for the substitute.

### **3.8.2 Types of electronic mailings**

Submissions can be:

- ordinary, with which the requested data are transmitted;
- substitutes, with which a certification already sent and acquired by the telematic system is replaced;
- of cancellation, which requests the cancellation of a certification previously transmitted and acquired by the telematic system.

#### ***Separation of replacement and/or cancellation items***

If the withholding agent or intermediary has to proceed with the replacement and/or cancellation of validly accepted certifications, he must proceed to send a special flow including only the certifications to be replaced and/or cancelled.

If the flow contains both ordinary and replacement or cancellation mailings, this anomaly will result in the rejection of the entire communication.

### **3.8.3 Software**

To fill in and send the 2026 Unique Certifications electronically, the Revenue Agency has made a special software available on its website.

The Revenue Agency has also made available the control *software* of the Single Certification 2026, which makes it possible to highlight, by means of special error messages, the anomalies or inconsistencies found between the data contained in the model and the indications provided by the technical specifications.

### **3.8.4 Receipt of presentation**

The electronic flow is considered to have been submitted on the day on which the receipt of the data by the Revenue Agency is concluded.

Proof of the submission of the flow is given by the communication of the Revenue Agency:

- certifying receipt of the data;
- issued electronically to the user who made the sending.

## **3.9 COMMUNICATION OF THE "ELECTRONIC OFFICE" FOR THE RECEIPT OF THE ADJUSTMENT DATA OF THE 730 FORMS**

Together with the 2026 Single Certifications, withholding agents must also notify the Revenue Agency of the "telematic headquarters" (their own or that of an intermediary in charge):

- for the receipt from the Agency itself of communications relating to the adjustments deriving from the settlement of the 730 forms (730-4 forms);
- by filling in the "CT table" of the "ordinary" form.

The "CT form" must be completed by withholding agents who have not yet communicated the aforementioned "electronic headquarters" and who transmit at least one certification of employment income or similar with the compilation of tax data.

Instead, the appropriate "CSO" form must be used (approved, most recently, with provv. Revenue Agency 12.3.2019 no. 58168) in the period from 9 April to 31 January of the following year, in

which the electronic transmission of the Single Certifications with the "CT framework" is no longer allowed (cf. FAQ Agenzia delle Entrate 22.5.2024).

#### **Notification of changes**

In any case, the "CSO" form must be used to communicate subsequent changes, for example the change in the Entratel headquarters, the indication of the intermediary or the change of the same (see res. Revenue Agency 24.4.2017 no. 51 and circ. Revenue Agency 12.3.2018 n. 4).

### **3.10 SANCTIONING REGIME**

The obligation to electronically transmit the Unique Certifications to the Revenue Agency is subject to a heavy penalty regime, aimed at complying with the deadlines preparatory to the pre-compilation of the tax returns of individuals.

In the event of omitted, late or incorrect transmission of the Unique Certifications, in fact, a penalty of 100.00 euros is applied for each certification:

- without the possibility, in the case of multiple violations, to apply the "legal cumulation" *pursuant to Article 12 of Legislative Decree 472/97*;
- with a maximum of € 50,000.00 per withholding agent.

If the certification is correctly transmitted within 60 days of the deadline of 16.3.2026 or 30.4.2026, the penalty is reduced to one third, with a maximum of 20,000.00 euros.

#### **3.10.1 Scope of application**

The aforementioned penalties apply in relation to all certifications that must be transmitted to the Revenue Agency, even if they concern types of income that are not relevant for the purposes of pre-compilation of tax returns (e.g. commissions paid to subjects other than natural persons).

#### **3.10.2 Correction within 5 days**

In cases of incorrect transmission, the penalty does not apply if the replacement or cancellation of the previous certification takes place within 5 days following the deadline.

Therefore, in order to avoid the application of penalties, the transmission of the correct certifications must take place by 21.3.2026 (5 days from 16.3.2026).

#### ***Single Certifications relating to professional self-employment income and commissions***

The 2026 Single Certifications containing only income deriving from self-employment services falling within the exercise of the habitual art or profession or from commissions, which must be transmitted electronically to the Revenue Agency by 30.4.2026, can instead be corrected by 5.5.2026 (see provv. Revenue Agency 15.1.2026 no. 15707, point 7.3).

#### ***Single Certifications containing only exempt income or income that cannot be declared through the pre-filled declaration***

Following the intervention of Law 205/2017, which provided at the regulatory level for the possibility of transmitting within the deadline for the submission of the 770 form (31 October) the Single Certifications that contain only exempt income or income that cannot be declared through the pre-filled declaration, it has yet to be clarified whether the possibility of correction within 5 days without penalties is also applicable to the Certifications in question.

From a literal point of view, in fact, this provision refers only to the "ordinary" deadline of 16 March.

#### **3.10.3 File discard**

The provv. Revenue Agency 15.1.2026 no. 15707 also establishes that, in the case of:

- rejection of the entire *file* containing the 2026 Single Certifications, sent within the deadline, the penalty does not apply if the obliged party makes a new ordinary submission within 5 days following the deadline of 16 March or 30 April;
- rejection of individual 2026 Single Certifications, sent within the deadline, the penalty does not apply if the obliged party makes a further ordinary submission, containing only the corrected certifications, within 5 days following the deadline of 16 March or 30 April (however, the certifications already accepted do not have to be retransmitted).

***Single Certifications containing only exempt income or income that cannot be declared through the pre-filled declaration***

From a literal point of view, the aforementioned provisions of provv. Agenzia delle Entrate 15.1.2026 no. 15707 refer only to the deadlines of 16 March or 30 April, even if the same provision highlights that, following the intervention of Law 205/2017, the Single Certifications that contain exclusively exempt or non-declarable income through the pre-filled declaration can be transmitted by the deadline for submitting the 770 form (31 October).

An official clarification is therefore necessary on this point.

#### **3.10.4 Industrious repentance**

The Revenue Agency, in circ. no. 6 of 19.2.2015 (§ 2.6), had stated that for violations relating to the electronic transmission of the Unique Certifications it is not possible to make use of the active repentance, pursuant to art. 13 of Legislative Decree 472/97, as it is incompatible with the timing provided for the preparation of the pre-filled return, which must be made available to taxpayers, as a rule, by 30 April.

However, this position of the Revenue Agency appeared questionable, as the exclusion of the amendment is not provided for at the regulatory level.

With the subsequent circ. 31.5.2024 no. 12 (§ 6), the Revenue Agency has expressly overcome the aforementioned orientation, clarifying that it is admissible to resort to active repentance, if the electronic submission of the omitted or corrected Single Certification is carried out after the deadlines ordinarily provided.

## **4 DELIVERY OF THE 2026 SINGLE CERTIFICATION TO THE TAXPAYER-REPLACED**

The withholding agent must:

- fill in the "synthetic" form of Single Certification 2026, according to the instructions approved by the Revenue Agency;
- issue it to the taxpayer-replaced, together with the relevant information approved by the Revenue Agency.

The "synthetic" 2026 Single Certification form, to be issued to the taxpayer-replaced, consists of:

- the part relating to the data of the withholding agent and the taxpayer-substitute (employee- or self-employed, pensioner or other recipient of the sums);
- the part relating to the certification of employment income, assimilated and tax assistance, divided between:
  - tax data;
  - social security and welfare data;
  - INAIL insurance data;
  - annotations;

- the part relating to the certification of self-employment income, commissions and other income;
- from the part relating to the certification of income deriving from "short-term rentals" pursuant to art. 4 of Legislative Decree 50/2017;
- from the form (not present in the "ordinary" form) for choosing the destination:
  - 8 per thousand of IRPEF to a recognized religious denomination or to the State (for purposes of social interest or of a humanitarian nature);
  - 5 per thousand of IRPEF for the support of the *non-profit* sector, amateur sports associations, managing bodies of protected areas, bodies for the protection of cultural and landscape heritage, universities and scientific research, health research or social activities carried out by the municipality of residence;
  - of 2 per thousand of the IRPEF to the financing of a political party registered in the appropriate national register.

In the event that the 2026 Single Certification certifies only employment income and assimilated income, or only self-employment income, commissions and other income, or only compensation paid as a result of "short-term rentals", the withholding agent must issue the taxpayer exclusively with the part of the Single Certification relating to the types of income indicated.

#### **4.1 TAX DATA RELATING TO EMPLOYMENT INCOME AND SIMILAR INCOME**

In this part of the "synthetic" form of the 2026 Single Certification, the following must be indicated:

- data relating to income paid in 2025;
- the data of the employment relationship;
- withholding taxes by way of IRPEF and regional and municipal surcharges;
- the 2025 advances paid following the submission of the 730/2025 form, both in relation to the declarant and the spouse;
- amounts not withheld or credits not reimbursed following the submission of the 730/2025 form, both in relation to the declarant and the spouse;
- deductible and deductible expenses;
- tax deductions and credits;
- the data relating to the "supplementary treatment";
- data relating to supplementary pensions;
- data relating to "cross-border" workers and exempt income;
- data relating to disbursements in kind and reimbursements of certain expenses, in the context of the so-called "Tax Returns".*fringe benefits*;
- income subject to withholding tax;
- income paid by other parties (e.g. in the case of an overall year-end adjustment or extraordinary transactions);
- the data relating to income subject to separate taxation (severance indemnities and equivalent allowances, other allowances, benefits in the form of pension fund capital, compensation relating to previous years, etc.); the substitute tax on the revaluations of the severance indemnity accrued during the year must also be indicated, regardless of the termination of the employment relationship;
- data relating to the sums paid to private employees for performance bonuses or participation in the company's profits, subject to the substitute tax of 5%;
- the data relating to tips of employees of accommodation and catering facilities, subject to substitute tax;

- data relating to additional services or overtime compensation of healthcare personnel, subject to substitute tax;
- data relating to fiscally dependent family members, even if there are no conditions to take advantage of IRPEF deductions for family expenses (e.g. dependent children under 21 years of age or over 30 years of age who are not disabled) or of charges and expenses incurred in the interest of fiscally dependent family members; the indication of the tax code of the non-fiscally dependent spouse is optional; "spouse" also means each of the parties to the civil union between persons of the same sex;
- data relating to the reimbursement of certain goods and services not subject to taxation pursuant to art. 51 paragraph 2 of the TUIR, in the context of the so-called "*corporate welfare*";
- the data relating to taxpayers residing in Campione d'Italia;
- data relating to employees or assimilated workers in the sports sector.

#### **4.2 INPS AND OTHER INAIL CONTRIBUTION DATA AND INSURANCE DATA**

The part of the "synthetic" form of the 2026 Single Certification concerning the data relating to the contributions due to INPS and other bodies and the INAIL insurance data, on the other hand, is identical to that of the "ordinary" form (see therefore the previous § 3.2, 3.3 and 3.4).

#### **4.3 DATA RELATING TO SELF-EMPLOYMENT INCOME, COMMISSIONS AND OTHER INCOME**

In the part of the "synthetic" form of the 2026 Single Certification relating to self-employment income, commissions and other expected income, the following must be indicated, in a similar way to the "ordinary" form (see therefore § 3.5 above):

- the type of income, based on the expected reasons;
- the gross amount paid;
- sums not subject to withholding tax by conventional regime and other sums not subject to withholding tax;
- the taxable amount;
- withholding taxes or withholding taxes made, as well as withholding taxes suspended as a result of exceptional events;
- the data relating to regional and municipal IRPEF surcharges (withheld as an advance or tax or suspended);
- the expenses reimbursed;
- the sums returned to the paying party net of withholdings suffered, based on the provisions of art. 150 of Legislative Decree 34/2020, which do not constitute deductible expenses;
- the code of the type of relationship;
- social security contributions payable by the donor or recipient;
- the amount of the deductible deducted from the sums paid;
- the sums paid as a result of garnishment from third parties;
- the sums paid by way of expropriation indemnity, other indemnities and interest.

Unlike the "ordinary" form, there are no boxes relating to the indication:

- the sums paid in the event of bankruptcy (judicial liquidation) and compulsory administrative liquidation;
- income paid by other subjects;
- of data relating to special cases in the presence of extraordinary transactions.

#### **4.4 DATA RELATING TO "SHORT-TERM RENTALS"**

In the "synthetic" form of the 2026 Single Certification, there is also a prospectus to indicate the data of short-term lease contracts and the withholdings made on the related considerations, pursuant to art. 4 of Legislative Decree 50/2017, identical to that contained in the "ordinary" form (see therefore the previous § 3.6).

#### **4.5 SIGNING OF THE WITHHOLDING AGENT**

The withholding agent can also sign the 2026 Single Certification through automatic processing systems.

#### **4.6 DELIVERY TIME**

The withholding agents must deliver the 2026 Single Certifications to the substituted contributors by 16.3.2026.

#### **4.7 DELIVERY METHODS**

Withholding agents, instead of delivering the 2026 Single Certification in paper format, can transmit it to the taxpayer in electronic format, provided that the taxpayer:

- has the possibility of becoming available to the certification and being able to materialize it for subsequent obligations;
- is equipped with the necessary tools to receive and print the certification issued electronically.

The use of this method is in any case excluded if:

- the certification must be issued to the heirs of the deceased;
- the employee has terminated the employment relationship.

#### **4.8 ISSUE OF A NEW CERTIFICATION FOR 2025**

If the withholding agent has already issued the substitute with the certification relating to the income paid in 2025, before the approval of the 2026 Single Certification, for example the 2025 Single Certification following the termination of the employment relationship last year, he must issue:

- the new 2026 Single Certification, including the data already certified, replacing the certification already issued;
- by the aforementioned deadline of 16.3.2026.

#### **4.9 ISSUANCE OF A DIFFERENT CERTIFICATION AFTER TRANSMISSION TO THE REVENUE AGENCY**

In the event that the withholding agent issues a 2026 Single Certification different from the one transmitted to the Revenue Agency, he must inform the taxpayer that, if he intends to make use of the pre-filled declaration provided by the Revenue Agency, he must:

- verify the data provided by the Single Certification issued;
- proceed to modify the content of the pre-filled declaration.

#### **4.10 ISSUE OF THE CERTIFICATION RELATING TO 2026**

The 2026 Single Certification, relating to 2025, can also be used to certify data relating to the year 2026, until a new certification is approved.

In this case, the references to the years 2025 and 2026 contained in the 2026 Single Certification and in the related instructions must be understood as referring to subsequent periods.

This is the case, for example, of the certification to be issued following the termination of the employment relationship in 2026, within 12 days of the request of the terminated worker.

#### **4.11 PENALTIES IN THE EVENT OF OMITTED, UNFAITHFUL OR LATE DELIVERY OF THE CERTIFICATION**

According to the Tax Authorities, the omitted, late, incomplete or unfaithful issuance of the certification by the withholding agent is punished with an administrative fine ranging from 250.00 to 2,000.00 euros (pursuant to Article 11, paragraph 1, letter a) of Legislative Decree 471/97).

However, it is considered that if the certification is issued after the established deadline, but the delay does not affect the declaration obligations of the substitute, does not hinder the control activity, does not affect the determination of the taxable base and the payment of the tax, the violation is "merely formal" and therefore not punishable.