

# Request documentation for the 2026 INCOME forms

## **1 INFORMATION REQUEST FOR THE 2026 INCOME TAX FORM FOR INDIVIDUALS**

Below we have prepared a form that summarizes the data and information necessary for our Firm to compile the INCOME 2026 tax return, relating to the year 2025, of natural persons.

For individuals with income from professional self-employment, individual entrepreneurs and partnerships, see also the following sheets.

The Firm is available for any clarification.

### **INCOME FORM 2026 - INDIVIDUALS INFORMATION AND DOCUMENTATION REQUEST FORM**

Customer name and surname .....

- changes in the personal data of the declarant/spouse/dependent family members (specify whether they are children aged 21 or over or 30 years, or disabled children or cohabiting children of the deceased spouse only, other cohabiting family members, the months in which the family member is dependent and the relative percentage); any separation or divorce judgment;
- documentation required for the recognition of tax deductions for dependent family members of non-EU subjects residing in Italy (excluding their family members residing abroad);
- documentation relating to the transfer to Italy from abroad and for the use of the benefits provided for the return of teachers and researchers, workers and retirees;
- for subjects not resident in Italy, certificate of registration with AIRE (if Italian citizens) and data relating to registered residence abroad;
- documentation relating to changes in the income of land and buildings: purchase, sale, land registry, cadastral changes, succession, donation, lease/sublease/lease/loan/lease of the borrower, buildings intended for the main residence, buildings kept available, listed buildings of historical and/or artistic interest, buildings destroyed or uninhabitable as a result of seismic events or other calamitous events, etc.;
- receipts for payment of the IMU relating to 2025 and other relevant documentation for the purposes of determining the tax due for that year or for the application of exemption causes (if not managed by the Firm);
- IMI or IMIS or ILIA payment receipts relating to 2025, for properties located in the Autonomous Provinces of Bolzano and Trento and in the Friuli Venezia Giulia Region (if not managed by the Firm);
- deeds of purchase of real estate, starting from 1.1.2025, taking advantage of the first home benefits;
- rents due with reference to 2025 even if not received (including condominium premises);
- with reference to rents of residential properties not received in 2025, eviction notice for arrears or order for payment;
- certification of the taxes paid on the rents of residential properties that have expired and not received as per the assessment made in the context of the judicial procedure for the validation of eviction for arrears;
- "conventional" rents relating to properties located in municipalities with high housing tension (for contracts stipulated without the assistance of the building ownership organizations and tenants, in order to apply the tax benefits provided for contracts with agreed rents, the certification of the signatory organizations of the territorial agreement is required, confirming the compliance of the economic and regulatory content of the contract with the territorial

agreement) or for the which state of emergency has been deliberated following the occurrence of calamitous events;

- rental fees of residential or commercial properties for which the option for the "dry coupon" has been made or for which the option must be exercised in the declaration;
- fees and any withholdings (resulting from the 2026 Single Certifications) relating to short-term lease contracts, 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 (bearing in mind that, until the 2025 tax period, the entrepreneurial nature of the activity is presumed, in the case of short-term rental of more than 4 apartments for each tax period); possible option for the "dry coupon" to be exercised in the declaration;
- national identification code (CIN) referred to in art. 13-ter of Decree-Law 145/2023, assigned by the Ministry of Tourism, for each:
  - real estate unit for residential use intended for rental for tourist purposes;
  - real estate unit for residential use intended for short-term rental (art. 4 of Legislative Decree 50/2017);
  - hotel and non-hotel tourist accommodation facility;
- rents of buildings located in rural areas, not habitable as of 7.5.2004 and subsequently renovated and leased by the farmer (with a lease contract lasting between 5 and 9 years);
- indicate whether the land is owned (or rented) and managed by a direct farmer or a professional agricultural entrepreneur registered in the agricultural social security;
- indicate whether some land has been leased for agricultural use in 2025, under a contract of at least 5 years and with the right of priority at the end of the lease, to young people who have not reached the age of 40 at the time of signing the lease contract and who possess the qualification of direct farmer or professional agricultural entrepreneur, or who acquire these qualifications within 2 years of signing the lease;
- expenses incurred for the rental of agricultural land, with an indication of the hectares rented (for direct farmers and professional agricultural entrepreneurs under the age of 35, registered in the agricultural social security);
- data relating to the real estate unit used as a main residence and rented (for which an IRPEF deduction is due);
- data relating to the tax credit due for the repair, reconstruction or repurchase of properties damaged or destroyed by the 2009 earthquake in Abruzzo;
- data relating to properties leased or loaned to families whose main 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 leased to persons residing in the municipalities affected by the 2009 earthquake, whose homes have been destroyed or declared uninhabitable;
- certifications of pension, employment or similar income (Single Certification 2026 or Single Certification 2025 in the event of termination of employment in 2025);
- in relation to tips received in 2025, indicate whether you intend to change the taxation regime (substitute tax of 5% or ordinary taxation) applied by the employer and resulting from the 2026 Single Certification;
- certifications of employment income or similar income received in 2025 by non-tax substitutes;
- salaries, pensions and similar income produced abroad, received by residents, and any taxes paid abroad; specify whether they are "cross-border" employees;
- income produced in euros and Swiss francs by residents of Campione d'Italia;
- periodic allowances received as a separated or divorced spouse, with specification of the share for child support;
- other periodic allowances (wills/maintenance);

- scholarships;
- allowances received for elective public offices;
- Unique Certifications 2026 relating to "non-professional" self-employment relationships (e.g. copyright or inventor's rights, joint venture, etc.), occasional self-employment and other miscellaneous income (e.g. collaborations with amateur choirs and bands);
- fees deriving from the activity of private lessons and tutoring received by teachers holding chairs in schools of all levels;
- statement of participation income in partnerships or similar associations, limited liability companies that have opted for tax transparency, family businesses and conjugal businesses (if not managed by the Firm);
- deductible or deductible expenses for IRPEF purposes incurred by simple companies or similar entities;
- withholding agent certificates for dividends and remuneration received as a participating associate during 2025 (if relating to profits not subject to withholding tax or substitute tax);
- other capital income not subject to withholding tax or substitute tax;
- compensation, including insurance, for loss of income;
- income received through garnishment procedures from third parties and any withholdings suffered;
- cash donations, made in 2025, for interventions that entitle you to a tax credit (so-called "*Art bonus*"), namely:
  - maintenance, protection and restoration of public cultural assets;
  - support of cultural institutes and places belonging to the public, operatic-symphonic foundations and traditional theaters, concert-orchestral institutions, national theaters, theaters of significant cultural interest, festivals, companies and centers of theatrical and dance production, as well as distribution circuits;
  - construction of new structures, restoration and strengthening of existing ones of public bodies or institutions which, on a non-profit basis, carry out activities exclusively in the entertainment sector;
- cash donations, made in 2025, for environmental remediation interventions on buildings and public land;
- cash donations, made in 2025, to Third Sector entities for the recovery of unused public buildings and assets confiscated from organized crime (so-called "*social bonus*");
- cash donations, made in 2025, in favor of the "ITS Academy foundations";
- tax credit due for 2025 relating to mediations for the conciliation of civil and commercial disputes;
- tax credit due for 2025 in relation to fees paid to lawyers qualified in the successfully concluded assisted negotiation procedure, or to arbitrators in the event of the conclusion of the arbitration with an award;
- tax credit due for 2025 commensurate with the unified contribution paid by the party to the proceedings extinguished following the conclusion of a conciliation agreement;
- tax credit due for 2025 following the replenishment of the sums advanced by pension funds;
- choice for the allocation of the 8 per thousand of IRPEF to recognized religious denominations (or to the State for social or humanitarian purposes);
- choice for the allocation of the 5 per thousand of IRPEF to support *non-profit* organizations (voluntary and social promotion associations, recognized associations and foundations operating in certain sectors, other Third Sector entities registered with RUNTS, amateur sports associations in possession of certain requirements, or to the financing of scientific or health research, or the financing of activities for the protection, promotion and enhancement of cultural and landscape heritage, or the support of the managing bodies of protected areas, with possible indication of the specific beneficiary, or the Municipality of tax residence);

- choice for the allocation of 2 per thousand of IRPEF to a political party registered in the appropriate national register;
- tax return relating to the 2024 tax period (form 730/2025 or INCOME PF 2025) or last return submitted, if not managed by the Firm;
- supplementary declarations of previous years submitted in 2025 (if not managed by the Firm);
- F24 forms for the payment of taxes and contributions made from 1.1.2025 until the time of submission of the declaration, with any offsets, even if with a zero balance (if not managed by the Firm); indicate any excess payments made by mistake and for which the refund procedure has not been activated;
- taxes and charges refunded.

**Documentation referring to:**

- subdivision or works on land to be made buildable;
- sales of building land carried out in 2025;
- sales of real estate carried out in 2025, within 5 years of purchase, excluding those received by inheritance (indicate the period in which the properties were used as a main residence), unless the substitute tax on capital gains has already been applied by the notary;
- sales of properties carried out in 2025 on which interventions were carried out with the superbonus, which ended no more than 10 years ago at the time of the sale;
- appraisals and payments of the substitute tax for the enfranchisement of land owned on 1.1.2025 and/or on earlier dates;
- expropriation indemnities and other sums received in the context of the expropriation proceedings;
- winnings, prize competitions, bets;
- properties located abroad: income; purchase cost or market value; value used in the foreign country for the payment of wealth taxes for EU/EEA real estate; any property or income taxes paid in the foreign country;
- wealth tax on real estate owned abroad (IVIE) paid on account for 2025;
- income deriving from the sale, lease or usufruct of businesses;
- income deriving from the use by third parties of movable or immovable property;
- difference between the market value and the annual consideration for the concession of the company's assets to shareholders or family members of the entrepreneur;
- land income that cannot be determined in the cadastral register and land rents for non-agricultural uses;
- income deriving from occasional commercial activities and withholdings suffered (for services in favour of condominiums);
- income from occasional chartering of ships and pleasure boats;
- capital gains from the sale of equity investments (shares/quotas) and other miscellaneous income of a financial nature for which the consideration has been collected, in whole or in part, in 2025 (if the "administered savings" or "managed savings" regime has not been opted for);
- appraisals and payments of substitute tax for the franking of shareholdings held on 1.1.2025 and/or earlier, or appraisals and payments of substitute tax for the franking of "non-qualified" shareholdings (listed and unlisted) held as at 31.12.2011 and/or 30.6.2014;
- capital gains deriving from the sale of shares in real estate funds;
- capital gains from the possession or sale of crypto-assets (purchase cost, sale price, documentation found on the *exchange's website*, etc.);
- certifications from intermediaries (e.g. banks and SIMs) attesting to the residual capital losses or losses following the closure of "administered savings" or "managed savings" relationships;
- income subject to separate taxation (capital gains, allowances, etc.) subject to the 20% advance tax;

- the amount of foreign investments producing taxable income in Italy and foreign assets of a financial nature held during 2025; for these assets, it is necessary to acquire the value at the beginning of the tax period and that at the end of the tax period or holding period. It should be noted that all financial assets and all real estate held abroad (even if kept available), real rights and timeshares relating to foreign properties, *yachts*, works of art and jewellery are considered to produce income by presumption;
- financial assets held abroad: purchase cost; nominal or redemption value; market value; any property or income taxes paid in the foreign country;
- documentation relating to securities *dossiers* held or administered by non-resident intermediaries and related movements;
- wealth tax on financial assets held abroad (IVAFE) paid on account for 2025;
- current accounts and savings books held abroad. For current accounts held in countries considered to have privileged taxation, it is necessary to identify the maximum value reached by the account during 2025. Furthermore, with reference to foreign current accounts, it should be noted that:
  - they are subject to IVAFE if their average annual stock value exceeds €5,000.00;
  - they must be indicated in the RW form if during 2025 they have reached a maximum total value of more than 15,000.00 euros;
- euro value of crypto-assets held on 1.1.2025 and 31.12.2025;
- documentation relating to the franking of the value of crypto-assets held as of 1.1.2025 (if not managed by the Firm);
- interests of foreign sources, received without the intermediary of resident financial intermediaries;
- income on deposits as collateral for loans to resident companies subject to the 20% levy, made outside the territory of the State, accrued until 31.12.2011 and received in 2025 without the intermediary of resident financial intermediaries.

**Documentation relating to the charges that give the right to the deduction from total income:**

- compulsory social security and welfare contributions (e.g. INPS contributions for artisans and merchants, INPS contribution for professionals without a fund, INPS contribution withheld from the commissions of door-to-door salesmen, on the salaries of occasional self-employed workers and members in participation who exclusively contribute work, contributions to professional funds INAIL premiums for housewives); please note that the contribution to the National Health Service (so-called "health tax") paid with the insurance for civil liability deriving from the use of motor vehicles and boats is not deductible;
- INPS contributions and INAIL premiums payable by coordinated and continuous collaborators and project workers (if they have not already been deducted when withholding taxes);
- non-compulsory social security contributions (e.g. for voluntary continuation, reunification, redemptions, etc.), INPS contribution for optional registration;
- expenses incurred in 2025 to benefit from the redemption of periods not covered by contributions by those who as of 31.12.95 did not have contributory seniority (so-called "contributory peace" referred to in art. 1 co. 126 -130 of Law no. 213 of 30.12.2023);
- contributions for domestic service workers and personal or family assistance (e.g. domestic helpers, *babysitters* and "caregivers"), also relating to occasional services or reimbursed to the temporary agency;
- contributions for supplementary pensions (pension funds and social security insurance policies), even if incurred for dependent family members, for the part that is not included in the total income of the latter;
- for workers with their first employment in 2020, supplementary social security contributions paid in the years 2020-2024, in order to determine any higher deductibility ceiling applicable from the 2025 tax period;

- general medical expenses and specific assistance incurred by *disabled people*;
- expenses for the purchase of medicines incurred by *disabled* people: invoices or receipts containing the specification of the nature, quality (marketing authorisation number issued by the Italian Medicines Agency) and quantity of the goods and the indication of the recipient's tax code; invoices or receipts relating to galenic preparations; documentation issued by foreign pharmacies;
- expenses for services rendered in the event of hospitalization in care institutions;
- contributions paid to supplementary health funds;
- liberal donations in favor of the Catholic Church and other recognized religious confessions;
- periodic allowances paid to the separated or divorced spouse (indicating the relevant tax code), with specification of the share for child support;
- periodic allowances relating to life annuities by virtue of a donation or will and maintenance payments established by the judicial authority;
- sums invested in the share capital of innovative *start-ups* by investee limited liability companies that have opted for tax transparency;
- expenses incurred (including interest expenses on mortgages) for the purchase or construction of residential properties to be used, within 6 months of the purchase or completion of the construction works, for rent for a total duration of not less than 8 years (purchases made from 1.1.2014 to 31.12.2017 are subsidized);
- donations to non-governmental organizations (NGOs) operating in the field of cooperation with developing countries;
- charitable donations, in cash or in kind, in favour of non-profit organisations, social promotion associations (APS), voluntary organisations (ODV) and third sector entities registered in the RUNTS;
- donations to recognized foundations and associations operating in the field of cultural heritage or scientific research, universities and other research bodies, regional and national park authorities;
- sums returned in 2025 to the paying party, if they have been subject to taxation in previous years;
- sums that should not have contributed to forming employment income and assimilated income and which instead were taxed;
- rents, levels, censuses, other charges on real estate income;
- contributions to compulsory consortia;
- indemnity for loss of goodwill paid to the tenant of non-residential properties;
- expenses incurred by adoptive parents of foreign minors for the completion of the relevant international adoption procedure;
- donations in cash for the payment of the defence costs of persons admitted to legal aid;
- charitable disbursements, donations and other gratuitous acts made to *trusts*, or special funds, set up in favour of people with severe disabilities.

**Documentation relating to the charges that give the right to the 19% tax deduction:**

- medical expenses (general and specialized) and specific assistance incurred in 2025 both in one's own interest and for fiscally dependent family members (e.g. surgical services, for analysis, for specialized services, for the purchase/rental of health prostheses, for nursing and rehabilitation assistance, for chiropractic services);
- expenses for the purchase of medicinal products: invoices or receipts containing the specification of the nature, quality (marketing authorization number issued by the Italian Medicines Agency) and quantity of the goods and the indication of the recipient's tax code; invoices or receipts relating to galenic preparations; documentation issued by the foreign pharmacy;

- expenses for the purchase of medical devices: invoices or receipts containing the recipient's tax code and the description of the medical device, which must be marked with the CE marking;
- expenses incurred in favour of individuals diagnosed with specific learning disabilities (SLD), for the purchase of compensatory tools and technical and IT aids;
- health expenses incurred in the interest of non-fiscally dependent family members, suffering from diseases that give the right to exemption from participation in public health expenditure ("*ticket*");
- medical, surgical and specialist expenses incurred by disabled people;
- documentation relating to reimbursement of health expenses;
- expenses for the means necessary for accompaniment, walking, locomotion and lifting, including adapted vehicles, relating to disabled persons;
- expenses for the purchase of technical and IT aids for *disabled* people and guide dogs for blind people;
- interpreting costs for deaf people;
- veterinary expenses;
- interest expenses and other charges paid on agricultural loans or mortgages;
- interest expenses and other charges paid in relation to mortgage loans for the purchase, construction or renovation of real estate units to be used as a main residence, including the related documentation (loan contract, purchase contract, notary fees, bank investigation costs, etc.);
- interest expense and other charges paid in relation to loans (including non-mortgage loans) taken out in 1997 for maintenance, restoration and renovation of buildings;
- interest expense on mortgages taken out before 1993 for the purchase of properties other than the main residence;
- rents and related ancillary charges, in addition to the redemption cost, deriving from financial lease contracts entered into to purchase a property to be used as a main residence;
- public contributions received for the payment of interest expenses relating to real estate loans and any revocations;
- expenses for the maintenance, protection or restoration of listed cultural or environmental assets;
- commissions paid in 2025 to real estate intermediaries for the purchase of the real estate unit to be used as a main residence, also following a registered preliminary contract;
- premiums paid in 2025 for life or accident policies, deriving from contracts stipulated or renewed until 31.12.2000;
- premiums paid in 2025 for insurance against the risk of death, permanent disability of not less than 5% or non-self-sufficiency in the performance of daily acts, deriving from contracts entered into or renewed from 1.1.2001;
- premiums paid in 2025 for insurance policies relating to the risk of natural disasters relating to real estate units for residential use, in relation to policies taken out from 1.1.2018;
- expenses incurred in 2025 for the purchase of season tickets for local, regional and interregional public transport services;
- expenses incurred in 2025 for the attendance of public or private kindergartens by children;
- expenses incurred in 2025 for attendance at kindergartens, primary schools, lower secondary schools and upper secondary schools, public or private;
- expenses incurred in 2025 for attending, at state or non-state universities, including foreign ones, university education courses, *master's degrees*, advanced or university specialization courses, research doctorates;
- expenses incurred in 2025 for the attendance of music conservatories and specialization schools for the teaching qualification;

- expenses incurred in 2025 for rents, hospitality contracts or assignment deeds relating to "off-site" university students, including in relation to universities abroad;
- education expenses in relation to which a scholarship has been awarded by the Regions or the Autonomous Provinces of Trento and Bolzano;
- expenses for the redemption of the degree of dependent family members who have not yet started working;
- expenses incurred in 2025 for the practice of amateur sports by children aged between 5 and 18;
- expenses incurred in 2025 for the annual registration and subscription of children aged between 5 and 18 to music conservatories, institutions of higher artistic, musical and dance training (AFAM) legally recognized pursuant to Law 21.12.99 no. 508, music schools registered in the regional registers as well as choirs, bands and music schools recognized by a public administration, for the study and practice of music;
- expenses for caregivers of non-self-sufficient people (so-called "caregivers"), even if incurred for dependent family members;
- expenses for services rendered by nursing and retirement homes;
- funeral expenses incurred in 2025, including for deceased persons not related by marriage, kinship or affinity;
- membership contributions to mutual aid societies;
- donations to schools, higher education institutes and universities;
- donations in favor of cultural and artistic activities;
- donations to amateur sports clubs and associations;
- charitable donations to populations affected by disasters or other extraordinary events, including those that have occurred abroad;
- donations to entities operating in the entertainment sector and foundations operating in the music sector;
- donations to the cultural society "La Biennale di Venezia";
- donations to the "Galliera" hospital in Genoa for the activity of the national register of bone marrow donors;
- donations to the Fund for the amortization of government bonds.

### ***Traceability obligation***

From 1.1.2020, the 19% IRPEF deduction (deductions with different percentages are excluded) is due only if the payment of the charge was made with:

- bank or postal transfer;
- other payment systems, other than cash payment, provided for by art. 23 of Legislative Decree 241/97 (e.g. debit, credit and prepaid cards, bank checks and cashier's checks).

The obligation to trace payments does not concern expenses incurred for the purchase of medicines and medical devices and for health services rendered by public facilities or private facilities accredited to the National Health Service (NHS).

Where traceability is required, documentation relating to payment methods must also be produced (e.g. bank transfer receipts, debit or credit card payment receipts, bank or postal account statements).

### **Documentation relating to the charges that give the right to the 26% tax deduction:**

- cash donations to non-profit organizations and entities that manage humanitarian initiatives;
- liberal cash donations in favor of political parties and movements.

**Documentation relating to the charges that give the right to the 30% tax deduction:**

- sums invested in the share capital of innovative *start-ups*, directly or through undertakings for collective investment (UCIs) or other corporations that invest mainly in innovative *start-ups*; the deduction is also due to the shareholders of snc and sas, *pro rata*, in relation to the investments made by the company;
- investments in innovative small and medium-sized enterprises (SMEs);
- charitable donations, in cash or in kind, in favor of non-profit organizations, social promotion associations (APS) and Third Sector entities registered in the RUNTS.

**Documentation relating to the charges that give the right to the 35% tax deduction:**

- charitable donations, in cash or in kind, in favour of voluntary organisations (ODV and Third Sector entities registered in the RUNTS).

**Documentation relating to the charges for the "contribution peace" that give the right to the 50% tax deduction**

Expenses incurred in 2025 to benefit from the redemption of periods not covered by contributions by those who as of 31.12.95 did not have contribution seniority (so-called "contributory peace" referred to in Article 20 of Decree-Law 28.1.2019 no. 4).

The deduction is also due to the survivors of the insured or to his/her relatives and relatives within the second degree who have submitted the application and borne the burden on behalf of the insured himself.

The deduction is due on the amount actually paid during 2025 and is divided into 5 annual installments of the same amount.

Expenses incurred in 2025 that were used in lieu of bonus salaries and indicated in the 2026 Single Certification cannot be deducted.

Indicate the expenses incurred in years prior to 2025 for which the relevant installments are due (if not already known to the Firm).

**Documentation relating to the costs for investments in innovative *start-ups* under the *de minimis* regime that give the right to the 65% tax deduction:**

- sums invested in the share capital of innovative *start-ups* under the *de minimis regime*, for which the appropriate application has been submitted to the Ministry of Economic Development; the deduction is due as an alternative to the ordinary one.

**Documentation relating to the charging infrastructure of electric vehicles that give the right to the deduction from 50% to 110%**

For expenses incurred from 1.3.2019 to 31.12.2021, a 50% deduction was due for the purchase and installation of charging infrastructure for vehicles powered by electricity (so-called "wall boxes") of private individuals, including the initial costs for the request for additional power up to a maximum of 7 kW (the deduction was not extended for the years after 2021).

However, the deduction for the superbonus, referred to in art. 119 of Legislative Decree 34/2020, for expenses incurred until 31.12.2025 by certain subjects (for expenses incurred until 31.12.2022 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%), if the installation of the charging stations is carried out in conjunction with a "leading" energy efficiency intervention.

**Documentation relating to the expenses for building renovation interventions that give the right to the deduction of 36% or 50% (65%, 70%, 90% or 110% for photovoltaic interventions "towed" with superbonus):**

- tax code of the condominium, partnership or other entities referred to in art. 5 of the TUIR (in the absence of the tax code of the condominium, minimum documentation ordinarily required to prove the right to the facilitation, a self-certification attesting to the nature of the work carried out and indicating the cadastral data of the real estate units that are part of the condominium);
- cadastral data of the properties subject to intervention; in the event that the works are carried out by the holder (e.g. tenant), rather than by the owner, registration details of the deed that constitutes the title for the possession (e.g. lease contract) and declaration of consent by the owner of the property to the execution of the works carried out by the holder;
- documentation relating to the interventions necessary for the reconstruction or restoration of buildings damaged as a result of natural disasters, if a state of emergency has been declared;
- prior communication to the territorially competent local health authority (ASL) of the date of start of the works, if this communication is mandatory according to the current provisions on site safety;
- receipts for payments by bank or postal transfer;
- receipts for payment of expenses relating to urbanization charges, tax for the occupation of public land, stamp duty and fees for concessions, authorizations and notifications of the start of works, in relation to eligible building works, even if not made by bank or postal transfer;
- invoices issued by the person who carried out the work;
- certification by the condominium administrator of the share of the expenses on the common parts that give the right to the deduction;
- certificate from the seller of the expenses incurred for the construction of garages or appurtenant parking spaces, purchased in 2025 also through a registered preliminary contract of sale or through a deed of assignment of the building cooperatives;
- any acts of consent (licenses, concessions and building permits, etc.) relating to works started in 2025 (in order to verify whether it is a mere continuation of previous interventions);
- documentation relating to the interventions carried out and the deductions used by the seller, donor or deceased, in the event of sale, donation or inheritance, if the right to deduction is transferred to the buyer, donee or heir;
- communication to ENEA in relation to the interventions completed since 1.1.2018, with the relative transmission receipt;
- for construction works, subsidized with superbonuses, started from 28.5.2022 referred to in Annex X to Legislative Decree 81/2008, carried out by companies that have employees, the total amount of which is greater than 70,000.00 euros, a copy of the contract for the assignment of the works where it is indicated that the construction works are carried out by employers who apply the collective agreements of the construction sector, national and territorial associations, stipulated by the employers' and trade unions' associations that are comparatively more representative at national level (in the event of failure to indicate the CCNL in the invoices issued in relation to the execution of the works, a declaration in lieu of affidavit from the company carrying out the works, certifying the collective agreement used in the execution of the construction works relating to the invoice itself).

In relation to building renovation interventions concerning the installation of solar photovoltaic systems and the installation, at the same time or subsequently, of storage systems integrated into subsidized solar photovoltaic systems, the deduction for the superbonus, referred to in art. 119 of Decree-Law 34/2020, may compete for expenses incurred until 31.12.2025 by certain subjects (for expenses incurred until 31.12.2022 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%), if the interventions are carried out in conjunction with a "leading" seismic risk reduction or energy efficiency intervention.

**Documentation relating to the purchase of real estate units in buildings that have been completely renovated by companies that give the right to the 36% or 50% deduction:**

- registered deed of purchase, assignment or preliminary sale of the real estate unit showing the date of start and end of the works as well as the number of co-owners, located in a building completely renovated by real estate construction or renovation companies or housing cooperatives, or documentation of advances already paid;
- in the absence of such information in the aforementioned deeds, a declaration by the construction company or housing cooperative certifying the aforementioned conditions;
- tax code of the company or cooperative that carried out the work.

**Documentation relating to anti-seismic interventions that give the right to the 65% deduction**

Documentation relating to the expenses incurred from 4.8.2013 to 31.12.2016 for interventions relating to the adoption of anti-seismic measures:

- whose authorization procedures have been activated since 4.8.2013;
- on buildings falling within high-risk seismic zones (zones 1 or 2);
- Buildings used as a main residence or for productive activities (agricultural, professional, production of goods and services, commercial or non-commercial).

**Documentation relating to anti-seismic interventions that give the right to the deduction from 36% to 110% (so-called "sismabonus")**

Documentation relating to expenses incurred from 2017 to 2025 for interventions related to the adoption of anti-seismic measures:

- whose authorization procedures have been activated since 1.1.2017;
- on buildings falling within seismic zones 1, 2 or 3;
- concerning buildings used for housing or production activities (agricultural, professional, production of goods and services, commercial or non-commercial);
- communication to ENEA in relation to the interventions completed since 1.1.2018, with the relative transmission receipt;
- for construction works, subsidized with superbonuses, started from 28.5.2022 referred to in Annex X to Legislative Decree 81/2008, carried out by companies that have employees, the total amount of which is greater than 70,000.00 euros, a copy of the contract for the assignment of the works where it is indicated that the construction works are carried out by employers who apply the collective agreements of the construction sector, national and territorial associations, stipulated by the comparatively more representative employers' and trade unions' associations at national level (in the event of failure to indicate the CCNL in the invoices issued in relation to the execution of the works, a declaration in lieu of affidavit from the company carrying out the works, certifying the collective agreement used in the execution of the construction works relating to the invoice itself).

Verify the possession of the certifications required for anti-seismic interventions that determine the reduction of the seismic risk class, referred to in paragraphs 1-quarter and 1-quinquies of art. 16 of Legislative Decree 63/2013 (for expenses incurred until 31.12.2024 deduction of 70% or 80%, 75% or 85%, for expenses incurred in 2025 deduction of 36% or 50%).

For expenses incurred until 31.12.2025, the deduction is recognized for certain subjects to the extent of the superbonus (for expenses incurred until 31.12.2022 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%), where the subjective and objective requirements are met (asseveration always necessary).

If the superbonus is due for seismic improvement interventions and if the beneficiary of the deduction opts for the assignment of the corresponding credit to the insurance company with

which he simultaneously stipulates a policy that covers the risk of calamitous events, the 19% deduction on the insurance premium is raised to 90%.

**Documentation relating to the purchase of real estate units in anti-seismic buildings that give the right to the deduction of 36% or 50% or 75% or 85% (so-called "sismabonus purchases")**

Documentation relating to expenses incurred from 2017 to 2025 for the purchase of real estate units:

- whose authorization procedures for the demolition and reconstruction of the entire building began after 1.1.2017;
- in the Municipalities falling within the areas classified as seismic risk 1, 2 and 3 pursuant to the Ordinance of the President of the Council of Ministers 28.4.2006 n. 3519;
- subject to interventions relating to the adoption of anti-seismic measures carried out by construction or real estate renovation companies, through the demolition and reconstruction of entire buildings, in order to reduce the seismic risk, even with volumetric variation with respect to the pre-existing building, where the urban planning regulations in force allow such an increase, which provsee, within 30 months (18 months until 30.7.2021) from the date of completion of the works, to the subsequent sale of the property;
- communication to ENEA in relation to the interventions completed since 1.1.2018, with the relative transmission receipt.

For expenses incurred from 1.7.2020 to 30.6.2022, the deduction is raised to 110% if the subjective and objective requirements required are met (asseveration always necessary). In some cases, the "seismic bonus purchases" was due to the extent of 110% under certain conditions if the purchase deeds were carried out by 31.12.2022.

For expenses incurred in 2025, the deduction can compete to the extent of 50% or 36% depending on whether or not the real estate unit purchased is intended as a main residence by the buyer.

**Documentation relating to anti-seismic interventions combined with energy requalification, on the common parts of the condominium, which give the right to the deduction of 36% or 50% or 80% or 85% (so-called "combined earthquake-eco bonus")**

Documentation relating to the expenses incurred from 2018 to 2025 for interventions on common parts of condominium buildings:

- whose authorization procedures have been activated since 1.1.2017;
- falling in seismic zones 1, 2 and 3;
- jointly aimed at reducing seismic risk and energy requalification.

For expenses incurred in 2025, the deduction can compete to the extent of 50% or 36% depending on whether or not the real estate unit is intended as a main residence.

**Documentation relating to the energy requalification of existing buildings that give the right to the deduction from 36% to 110% (so-called "ecobonus" and "superbonus")**

- invoices or tax receipts proving the expenses actually incurred (or other suitable documentation issued by persons not required to comply with VAT legislation);
- receipts for payments by bank or postal transfer;
- other documentation certifying the payments made (only for persons with business income);
- copy of the shareholders' resolution and the millesimal table of allocation of expenses, for the interventions carried out on the common parts of the condominium;
- declaration of consent by the owner of the property to the execution of the works carried out by the holder;

- certification of the qualified technician (i.e. certification of the construction manager or certification of producers of goods with certain energy characteristics);
- energy performance certificate or energy qualification, issued by a qualified technician (where necessary in relation to the work carried out);
- copy of the information sheet relating to the interventions carried out, sent to ENEA, with the relative transmission receipt;
- certification of the non-completion of the works in 2025;
- documentation relating to any contributions and incentives recognized, for the same interventions, by the European Union, by the Regions or by local authorities;
- documentation relating to the interventions carried out and the deductions used by the seller, donor or deceased, in the event of sale, donation or inheritance, if the right to deduction is transferred to the buyer, donee or heir;
- for construction works, subsidized with superbonuses, started from 28.5.2022 referred to in Annex X to Legislative Decree 81/2008, carried out by companies that have employees, the total amount of which is greater than 70,000.00 euros, a copy of the contract for the assignment of the works where it is indicated that the construction works are carried out by employers who apply the collective agreements of the construction sector, national and territorial associations, stipulated by the comparatively more representative employers' and trade unions' associations at national level (in the event of failure to indicate the CCNL in the invoices issued in relation to the execution of the works, a declaration in lieu of affidavit from the company carrying out the works, certifying the collective agreement used in the execution of the construction works relating to the invoice itself).

For expenses incurred from 1.7.2020 to 30.6.2022 (until 31.12.2025 for some subjects), the deduction is recognized to the extent of the superbonus (for expenses incurred until 31.12.2022 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 some energy requalification interventions where the subjective and objective requirements are met (asseveration always necessary).

For expenses incurred in 2025, the ecobonus can compete to the extent of 50% or 36% depending on whether or not the real estate unit is intended as a main residence.

### **Documentation relating to the renovation of the facades of buildings that give the right to the 90% or 60% deduction (so-called "façade bonus")**

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

- interventions aimed at the recovery or restoration of the external façade (only interventions on the opaque structures of the façade, balconies or ornaments and friezes are eligible for the benefit);
- of buildings located in zone A or B pursuant to Ministerial Decree 2.4.68 no. 1444 or in areas similar to them according to regional legislation and municipal building regulations.

In particular:

- invoices or tax receipts, specifying the nature, quality and quantity of the goods and services purchased;
- receipts for payments by bank or postal transfer (holders of business income are excluded);
- any administrative qualifications or communications required by current building legislation in relation to the type of work;
- declaration in lieu of affidavit, if the works are for which communications or qualifications are not required;

- prior communication to the territorially competent local health authority (ASL) of the date of start of the works, if this communication is mandatory according to the current provisions on site safety;
- certification by the condominium administrator of the share of the expenses relating to the common parts that give the right to the deduction (in the absence of the tax code of the minimum condominium, self-certification attesting to the nature of the work carried out and indicating the cadastral data of the real estate units that are part of the condominium);
- urban planning certification from which it appears that the building subject to the intervention falls within the areas assimilated to zones A or B;
- declaration in lieu of the affidavit certifying the existence of the requirement of visibility, even partial, of the external envelope of the building affected by the works;
- if it is an intervention that has an influence from a thermal point of view, receipt of the transmission to ENEA of the required documentation;
- for construction works started from 28.5.2022 referred to in Annex X to Legislative Decree 81/2008, carried out by companies that have employees, the total amount of which is greater than 70,000.00 euros, a copy of the contract for the assignment of the works where it is indicated that the construction works are carried out by employers who apply the collective agreements of the construction sector, national and territorial associations, stipulated by the comparatively more representative employers' and trade unions' associations at national level (in the event of failure to indicate the CCNL in the invoices issued in relation to the execution of the works, a declaration in lieu of affidavit from the company carrying out the works certifying the collective agreement used in the execution of the construction works relating to the invoice itself).

### **Documentation relating to interventions for the overcoming and elimination of architectural barriers that give the right to the 75% deduction (so-called "75% barrier bonus")**

Documentation relating to the expenses incurred from 2022 to 2025 for the implementation of interventions directly aimed at overcoming and eliminating architectural barriers in existing buildings, as well as for the automation of the systems of the buildings and of the individual real estate units functional to break down architectural barriers and, in the event of replacement of the system, for the disposal and reclamation of the materials and the replaced system.

In particular, the following are required:

- certification issued by qualified technicians that the interventions comply with the requirements of Ministerial Decree 14.6.89 no. 236;
- invoices or tax receipts, specifying the nature, quality and quantity of the goods and services purchased;
- receipts for payments by bank or postal transfer;
- other documentation certifying the payments made (only for persons with business income);
- any administrative qualifications or communications required by current building legislation in relation to the type of work;
- declaration in lieu of affidavit, if the works are for which communications or qualifications are not required;
- prior communication to the territorially competent local health authority (ASL) of the date of start of the works, if this communication is mandatory according to the current provisions on site safety;
- certification by the condominium administrator of the share of the expenses relating to the common parts that give the right to the deduction (in the absence of the tax code of the minimum condominium, self-certification attesting to the nature of the work carried out and indicating the cadastral data of the real estate units that are part of the condominium);
- for construction works started from 28.5.2022 referred to in Annex X to Legislative Decree 81/2008, carried out by companies that have employees, the total amount of which is greater

than 70,000.00 euros, a copy of the contract for the assignment of the works where it is indicated that the construction works are carried out by employers who apply the collective agreements of the construction sector, national and territorial associations, stipulated by the comparatively more representative employers' and trade unions' associations at national level (in the event of failure to indicate the CCNL in the invoices issued in relation to the execution of the works, a declaration in lieu of affidavit from the company carrying out the works, certifying the collective agreement used in the execution of the construction works relating to the invoice itself).

For expenses incurred from 30.12.2023, the "75% barrier bonus" applies only if the interventions concern stairs, ramps, lifts, stairlifts and lifting platforms and compliance with the requirements of Ministerial Decree 236/89 must result from a specific asseveration issued by qualified technicians.

For works started before 30.12.2023, the "75% barrier bonus" applies in relation to the generality of interventions aimed at eliminating architectural barriers *pursuant to* Article 3, paragraph 3 of Decree-Law No. 212 of 29.12.2023, which meet the requirements of Ministerial Decree 236/89.

### **Documentation relating to the so-called "green bonus" which gives the right to the 36% deduction**

Documentation relating to expenses incurred from 2018 to 2024 for:

- the "green arrangement" of private uncovered areas of existing buildings, real estate units, appurtenances or fences, irrigation systems and the construction of wells;
- the creation of green roofs and hanging gardens.

The deduction is also due in relation to interventions on the common parts of the condominium and for the design and maintenance costs related to the aforementioned interventions.

In particular:

- purchase invoices or tax receipts, specifying the nature, quality and quantity of the goods and services purchased;
- documentation certifying the actual payment (bank transfer receipts, transaction receipts for payments by credit or debit cards, documentation of debit on the current account, bank or postal checks);
- any administrative qualifications or communications required by current building legislation in relation to the type of work;
- declaration in lieu of affidavit, if the works are for which no communications or qualifications are required;
- certification by the condominium administrator of the share of the expenses relating to the common parts that give the right to the deduction (in the absence of the tax code of the minimum condominium, self-certification attesting to the nature of the work carried out and indicating the cadastral data of the real estate units that are part of the condominium);
- for construction works started from 28.5.2022 referred to in Annex X to Legislative Decree 81/2008, carried out by companies that have employees, the total amount of which is greater than 70,000.00 euros, a copy of the contract for the assignment of the works where it is indicated that the construction works are carried out by employers who apply the collective agreements of the construction sector, national and territorial associations, stipulated by the employers' and trade unions' associations that are comparatively more representative at national level (in the event of failure to indicate the CCNL in the invoices issued in relation to the execution of the works, a declaration in lieu of affidavit from the company carrying out the works, certifying the collective agreement used in the execution of the construction works relating to the invoice itself).

The deduction is due only for expenses incurred until 2024 and the aforementioned documentation must be produced for the recognition of subsequent installments, if not already in the possession of the Firm.

**Documentation relating to the so-called "*furniture bonus*" which entitles you to the 50% deduction**

Documentation relating to expenses:

- incurred from 1.1.2016 to 31.12.2021, for the purchase of furniture, large appliances with an energy class of not less than "A+" (or class "A" for ovens) in relation to equipment for which the energy label is mandatory, or large appliances for which the energy label is not yet mandatory, including transport and assembly costs;
- incurred from 1.1.2022 to 31.12.2025, for the purchase of furniture and large appliances with an energy class of not less than class "A" for ovens, "E" for washing machines and washer-dryers and dishwashers, "F" for refrigerators and freezers, for equipment for which the energy label is required;
- aimed at furnishing residential real estate units:
  - subject to building renovation, restoration and conservative renovation or extraordinary maintenance;
  - subject to reconstruction or restoration following natural disasters, provided that a state of emergency has been declared;
  - located in buildings entirely subject to restoration or conservative renovation and building renovation interventions, carried out by real estate construction or renovation companies and housing cooperatives that provide within 18 months of the completion of the works for the subsequent sale or assignment of the property.

The deduction is also due in relation to furniture and appliances intended for the common parts of the condominium:

- a residential building (e.g. guardrooms, porter's apartment, meeting room with domes, washrooms, etc.);
- subject to building renovation, restoration and conservative renovation, extraordinary or ordinary maintenance.

In particular:

- for expenses incurred in 2025, verify that the renovation of the building heritage has started from 1.1.2024;
- purchase invoices, specifying the nature, quality and quantity of the goods and services purchased;
- documentation certifying the actual payment (bank transfer receipts, transaction receipts for payments by credit or debit cards, documentation of debit on the current account);
- any administrative qualifications or communications required by current building legislation in relation to the type of work;
- prior communication indicating the date of start of the works to the local health authority (ASL), if mandatory;
- declaration in lieu of affidavit, if the works are for which communications or qualifications are not required;
- certification by the condominium administrator of the share of the expenses relating to the common parts that give the right to the deduction;
- communication to ENEA in relation to purchases made since 1.1.2018, with the relevant transmission receipt;
- self-certification attesting to the use of the assets in the property subject to building renovation interventions;

- for construction works started from 28.5.2022 referred to in Annex X to Legislative Decree 81/2008, carried out by companies that have employees, the total amount of which is greater than 70,000.00 euros, a copy of the contract for the assignment of the works where it is indicated that the construction works are carried out by employers who apply the collective agreements of the construction sector, national and territorial associations, stipulated by the comparatively more representative employers' and trade unions' associations at national level (in the event of failure to indicate the CCNL in the invoices issued in relation to the execution of the works, a declaration in lieu of affidavit from the company carrying out the works, certifying the collective agreement used in the execution of the construction works relating to the invoice itself).

**Documentation relating to the so-called "furniture bonus" for young couples which entitles you to the 50% deduction**

Documentation relating to expenses incurred from 1.1.2016 to 31.12.2016 for the purchase of furniture by young couples who in 2015 or 2016 purchased a real estate unit to be used as a main residence.

In particular:

- deed of purchase of the property from which the date on which it was carried out is noted and that the age requirement is met by the purchaser;
- purchase invoices, tax receipts or talking receipts specifying the nature, quality and quantity of the goods and services purchased;
- documentation certifying the actual payment (bank transfer receipts, transaction receipts for payments by credit or debit cards, documentation of debit on the current account).

The deduction is due only for expenses incurred in 2016 and the aforementioned documentation must be produced for the recognition of subsequent installments, if not already in the possession of the Firm.

**Documentation relating to the purchase of properties of energy class A and B that give the right to deduct 50% of VAT**

Documentation relating to expenses incurred from 1.1.2016 to 31.12.2017, and expenses incurred in 2023, for the purchase of real estate units for residential use, energy class A or B pursuant to current legislation, sold by construction, restoration or renovation companies of the same, or by real estate collective investment undertakings (UCIs) for purchases in 2023.

In particular:

- deed of purchase of the property in 2016 or 2017 (it must be possible to deduce that the property was purchased by the construction, restoration or renovation company, the intended use of the property and the energy class, the appurtenant constraint in the case of purchase of appurtenances) or deed of purchase of the property in 2023;
- purchase invoices showing the amount of VAT paid in 2016 and/or 2017 or 2023.

The deduction is equal to 50% of the tax due on the purchase price and is divided into 10 annual installments.

The documentation relating to purchases made in 2016 or 2017 or 2023 must be produced for the recognition of subsequent installments of the deduction, if not already in the possession of the Firm.

**Documentation relating to the lease contracts of the main residence:**

- any lease contract of the main residence, stipulated pursuant to Law 431/98, both at "conventional" and "free" rent, including contracts of transitional duration;
- documentation regarding any public contributions received for the payment of rents;
- possible lease contract by employees who have transferred their residence (to a municipality more than 100 km away and located in a different region) for work reasons and who have been forced to rent accommodation for this transfer.

## 2 REQUEST FOR INFORMATION FOR PROFESSIONAL INCOME

Below we have prepared a sheet summarizing the data and information necessary for our firm to compile the 2026 INCOME TAX return, tax period 2025, relating to the self-employment income of professionals.

A copy of the data request form for the purposes of applying the synthetic indices of fiscal reliability (ISA) and filling in the CPB 2026/2027 form for possible adherence to the two-year arrangement with creditors is sent in the Annex.

If the conditions are met, the forms must be sent electronically to the Tax Administration.

In order to facilitate the electronic submission procedure, please return the duly completed forms.

The Firm is available for any clarification.

## INFORMATION/DOCUMENTATION REQUEST FORM FOR PROFESSIONAL INCOME

Customer name and surname .....

- VAT registers for the year 2025 (alternatively, invoices issued and received in 2025 for subjects under the advantage and flat-rate regime, with indication of the respective receipts and payments);
- "Receipts and payments" register if in simplified accounting (where kept);
- register of financial movements if in ordinary accounting;
- register of depreciable assets (where kept);
- register of sums on deposit (if kept);
- invoices for the purchase/sale of assets (including real estate) made in 2025;
- invoices relating to the sale of customers or other intangible assets (e.g. trademarks);
- existing leasing *contracts* ; a distinction must be made between:
  - contracts entered into before 29.4.2012;
  - contracts signed between 29.4.2012 and 31.12.2013;
  - contracts entered into as of 1.1.2014;
- personnel costs, with separate indication of those assigned to research and development activities: salaries paid during the year, severance indemnity statement, accrued accruals, new hires statement, copy of INPS and INAIL reports, total costs incurred for apprentices and the disabled;
- costs of coordinated and continuous collaboration relationships and project work (including INPS contributions and INAIL premiums), occasional services (including any INPS contributions) and scholarships;
- expenses for food and lodging incurred in 2025, specifying those relating to conferences, congresses and training courses and attaching debit or credit card receipts, a copy of the postal order, MAV, a copy of payments with PagoPA or, in the absence of the above, a bank statement;
- withholding agent certifications attesting to the withholdings suffered in 2025 (as a rule, Single Certification 2026);
- in the absence of the certifications referred to in the previous point, documentation, from banks or other financial intermediaries, suitable for proving the amount of the net compensation actually received (e.g. receipts of credited transfers, account statements), net of withholding, as resulting from the relevant invoices;

- amount of expenses for modernization, renovation and extraordinary maintenance of buildings used for the exercise of the profession;
- payments made in 2025 by way of 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);
- F24 forms for the payment of taxes and contributions made from 1.1.2025 until the time of submission of the declaration, with any offsets, even if with zero balance (if not managed by the Firm); indicate any excess payments made by mistake and for which the refund procedure has not been activated.

**Specific information in the event of adherence to the two-year arrangement with creditors 2024-2025 or 2025-2026**

In the event of adherence to the two-year arrangement with creditors (CPB) for the two-year period 2024-2025 or 2025-2026, it is necessary to produce the P framework of the 2024-2025 or 2025-2026 CPB forms and the documentation certifying any circumstances that may lead to the termination or forfeiture of the CPB such as, by way of example:

- models of variation and cessation of activity;
- adherence to the flat-rate regime referred to in Law 190/2014;
- measures declaring the premises where the activity is carried out unfit for use;
- measures of suspension of professional activity by the Order or the Social Security Fund;
- acts notified by the Tax Administration with which omitted payments or other tax violations are contested;
- supplementary tax returns;
- statements certifying the debt situation for taxes administered by the Revenue Agency or for contribution debts.

### 3 REQUEST FOR INFORMATION FOR HOLDERS OF BUSINESS INCOME

Below we have prepared a sheet summarizing the data and information necessary for our firm to compile the 2026 INCOME TAX return, tax period 2025, relating to business income for individual entrepreneurs and partnerships.

A copy of the data request form for the purposes of applying the synthetic indices of fiscal reliability (ISA) and filling in the CPB 2026/2027 form for possible adherence to the two-year arrangement with creditors is sent in the Annex.

If the conditions are met, the forms must be sent electronically to the Tax Administration.

In order to facilitate the electronic submission procedure, please return the duly completed forms.

The Firm is available for any clarification.

### INFORMATION/DOCUMENTATION REQUEST FORM FOR BUSINESS INCOME HOLDERS (SOLE PROPRIETORSHIPS AND PARTNERSHIPS)

Name and surname/company name .....

- VAT registers for 2025 (alternatively, invoices issued and received in 2025 for subjects under the advantage and flat-rate regime, with an indication of their respective receipts and payments);
- chronological records of revenues received and expenses incurred if in simplified accounting (where kept);
- register of depreciable assets with attachment of invoices for purchase/sale transactions carried out in 2025 (where kept);
- for instrumental buildings built on previously acquired areas, the deeds of purchase of these areas;
- any appraisals drawn up for the purpose of revaluation of the cost of the goods;
- payments made in 2025 by way of 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 relating to trips in which the company's products/services have been promoted, parties and entertainment events organized for special occasions (anniversaries of the company's activity, inauguration of offices, etc.), parties or receptions organized on the occasion of fairs and similar events, gifts, including debit or credit card receipts, a copy of the postal order, MAV, a copy of payments with PagoPA or, in the absence of the above, a bank statement;
- documentation relating to hotel and restaurant expenses, including debit or credit card receipts, a copy of the postal order, MAV, a copy of payments with PagoPA or, in the absence of the above, a bank statement;
- patent registration deeds;
- invoices for the purchase/sale of cars and motor vehicles;
- deeds of mortgage on properties intended for rental as a guarantee for loans;
- rents deriving from the rental of "social housing";
- documentation relating to the supply of goods and services to public bodies;
- documentation relating to the capitalisation of costs;
- existing leasing *contracts* ; a distinction must be made between:
  - contracts entered into before 29.4.2012;
  - contracts signed between 29.4.2012 and 31.12.2013;

- contracts entered into as of 1.1.2014;
- documentation (purchase deeds, etc.) of buildings for residential use purchased or revalued in the years 2023, 2024 and 2025 and of buildings registered in cadastral category A/10; it is necessary to have separate evidence of residential properties located in municipalities with less than 1,000 inhabitants;
- personnel costs: salaries paid during the year, severance indemnity statement, accrued accruals, new hires, copy of INPS and INAIL reports, total costs incurred for apprentices and the disabled;
- fees due to the following categories of subjects:
  - amateur sports clubs and associations;
  - foundations made up of educational institutions;
  - school sports associations that carry out activities in the youth sectors recognised by national sports federations or sports promotion bodies;
- expenses for the purchase of goods/services intended, even indirectly, for doctors, veterinarians or pharmacists, in order to facilitate, in any way, the dissemination of medicinal products or any other product for pharmaceutical use;
- interest on arrears accrued or collected/paid during 2025;
- tax credits accrued during 2025;
- warehouse: final analytical inventory as at 31.12.2025 and valuation criteria used;
- any other expense or revenue document relating to the business activity that is wholly or partly attributable to 2025: insurance premiums with a period at the turn of the year; invoices received and/or issued in 2026 but referring to deliveries with a transport document dated 2025, etc.;
- for the equity investments sold, indication of the date of acquisition and sale, as well as the activity carried out by the investee company;
- for receivables from customers, separate indication of those for an amount not exceeding €2,500.00 (€5,000.00, in the case of turnover or revenues exceeding €100 million), overdue for more than 6 months at the end of the tax period and not yet collected;
- requests made to the Revenue Agency for the disapplication of the regime of non-operating companies in relation to previous tax periods, with the related response from the Agency;
- withholding agent certifications (as a rule, Single Certification 2026) attesting to the withholdings suffered in 2025 (e.g. commissions, services provided to condominiums, services relating to building renovation and energy redevelopment of buildings);
- in the absence of the certifications referred to in the previous point, documentation, from banks or other financial intermediaries, suitable for proving the amount of the net compensation actually received (e.g. receipts for credited transfers, account statements), net of withholding, as resulting from the relevant invoices;
- copy of agency contracts, together with data on commissions for contracts not yet executed;
- details of the costs and revenues deriving from transactions with non-resident group companies, together with any documentation (if not managed by the Firm) to demonstrate the adequacy of the fees charged;
- details of investee companies, including non-controlled companies, resident in States or territories with a privileged regime;
- details of the assets granted to shareholders or family members of the entrepreneur during 2025, together with any consideration requested from the partner or family member;
- any deeds of assignment or transfer to shareholders of real estate and registered movable property, for assignments and transfers that may benefit from substitute taxation on capital gains and tax-deferred reserves;

- any documentation on the exclusion of the properties of the sole proprietorship (if not managed by the Firm), for transactions that can benefit from the substitute taxation on capital gains;
- any documentation on the release of tax-deferred reserves existing as of 1.1.2025 (if not managed by the Firm);
- F24 forms for the payment of taxes and contributions made from 1.1.2025 until the time of submission of the declaration, with any offsets, even if with zero balance (if not managed by the Firm); indicate any excess payments made by mistake and for which the refund procedure has not been activated;
- prospectus of the shareholders existing at the end of 2025, specifying for each of them whether the activity in the company constituted the main activity during the year (or only for a few months). Also specify which members or associates have provided activities in 2025 but are no longer active at the end of the financial year, as well as any changes in members that occurred in 2026;
- data of the RAI special subscription for the possession of one or more devices suitable or adaptable for the reception of radio or radio-television broadcasts in public establishments, in premises open to the public or used for direct or indirect profit;
- expenses relating to "building" interventions for which tax deductions are due (e.g. the so-called "ecobonus" or the "sismabonus").

For subjects in ordinary accounting, the following are also required:

- trial balance as at 31.12.2025;
- any adjustment and adjustment entries already prepared, but not accounted for in relation to the financial statements as at 31.12.2025;
- inventory book;
- ledger accounts updated to 31.12.2025.

#### **Useful data for the calculation of benefits:**

- purchase cost (or *leasing* fees) of new "Industry 4.0" capital goods relating to 2025, for the purposes of the tax credit for investments referred to in art. 1 co. 1057-bis of Law 178/2020 and art. 1 co. 446 of Law 207/2024;
- purchase cost (or *leasing fees*) of new "Transition 5.0" capital goods relating to 2024 and 2025, for the purposes of the investment tax credit referred to in art. 38 of Decree-Law 19/2024;
- purchase cost (or *leasing fees*) of new capital goods that are part of an initial investment project and intended for production facilities located in the "single SEZ" for the South *pursuant to* art. 16 and 16-bis of Decree-Law 124/2023 and in the Simplified Logistics Zones (ZLS) *pursuant to* art. 13 of Decree-Law 60/2024 and subsequent amendments;
- cost of newly hired personnel in 2025 with a permanent employment contract, for the purposes of the super-deduction referred to in art. 4 of Legislative Decree 216/2023;
- cost of employees or personnel in a collaborative or self-employed relationship 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 relating to expenses for *extra-muros research contracts*, with particular reference to research contracts entered into with universities or *innovative start-ups*;
- expenditure on consultancy 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 the tax credit carried out internally by the company also for the construction of prototypes or pilot plants;

- documentation relating to the direct use or concession for use to third parties of intangible assets eligible for the "old" *Patent box regime* (e.g. *software* covered by copyrights, trademarks, patents);
- research and development costs relating to eligible intangible assets (e.g. *software* covered by *copyright*, patents) with the super-deduction of 110%;
- fees paid to lawyers and arbitrators for assisted negotiation and arbitration proceedings;
- capital increases subscribed in group companies, or loans granted to other group companies;
- deeds of purchase of shareholdings, companies or business units from other companies in the group;
- deeds of subscription of the company's shares from non-resident shareholders;
- contributions received in the face of the COVID-19 epidemiological emergency;
- advertising investments in the press;
- sports sponsorships;
- fees charged in relation to electronic payments received from individuals;

**Additional information required from hauliers:**

- number of trips outside the municipal area and of trips abroad made by the employee;
- telephone systems for vehicles used for the transport of goods;
- for companies under simplified accounting or ordinary accounting by option:
  - number of days of transport carried out by the entrepreneur or partners within the Municipality and number of days of transport outside this area (for the purposes of the daily flat-rate deduction of undocumented expenses);
  - number of motorcycles and motor vehicles with a total laden mass not exceeding 3,500 kg.

**Specific information in case of switching between accounting and tax regimes**

For entities that have transitioned from the ordinary accounting regime to the simplified accounting regime (and vice versa), the following specific information is required:

- revenues from sales of goods delivered in 2024, with collection of the consideration in 2025;
- revenues for services completed in 2024, with collection of the consideration in 2025;
- purchases of consumer goods with delivery in 2024 and payment of the consideration in 2025;
- revenues from sales of goods delivered in 2025, with collection of the consideration in 2024;
- revenues for services completed in 2025, with collection of the consideration in 2024;
- purchases of consumer goods with delivery in 2025 and prepayment in 2024;
- rental contracts of instrumental properties with advance payment of the annual rent;
- contracts for the provision of services that provide for the payment of advances.

**Specific information in the event of adherence to the two-year arrangement with creditors 2024-2025 or 2025-2026**

In the event of adherence to the two-year arrangement with creditors (CPB) for the two-year period 2024-2025 or 2025-2026, it is necessary to produce the P framework of the 2024-2025 or 2025-2026 CPB forms and the documentation certifying any circumstances that may lead to the termination or forfeiture of the CPB such as, by way of example:

- models of variation and cessation of activity;
- adherence to the flat-rate regime referred to in Law 190/2014;
- measures declaring the premises where the activity is carried out unfit for use;
- measures of suspension of business activity by the Chamber of Commerce;
- acts notified by the Tax Administration with which omitted payments or other tax violations are contested;
- supplementary tax returns;

- statements certifying the debt situation for taxes administered by the Revenue Agency or for contribution debts.