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Tax

ASSESSMENT

Assessment and controls - Synthetic indices of fiscal reliability - Application of ISAs for the 2025 tax period - Clarifications (Revenue Agency Circular 6.7.2026 no. 4)

With Circ. 6.7.2026 no. 4, the Revenue Agency provides a summary of the main changes on ISAs for the 2025 tax period, the communication of which is a necessary annex to the INCOME form for business and self-employment operators.

Decrees and implementing measures

Without prejudice to the overall framework of application, the following are among the most important decrees and measures:

- the interventions ordinarily envisaged to adapt the ISAs to the developments that have taken place in the economic sectors to which they refer (Ministerial Decree [31.3.2026](#));
- the extraordinary revision aimed at adapting the ISAs to the changed economic and market conditions that occurred in 2025 and, in particular, to take into account the repercussions related to the economic scenario associated with geopolitical tensions, energy and food prices and interest rate trends (Ministerial Decree [15.4.2026](#));
- the criteria for the recognition of bonus benefits to taxpayers who apply ISAs starting from the 2025 tax period (provision 22.4.2026 no. [123160](#));
- the methods by which, starting from the 2025 tax year, the additional data necessary for the application of the ISAs and the preparation of the proposal for a two-year arrangement with creditors are made available to taxpayers (provision 13.4.2026 no. [115744](#)).

Changes to ISA Templates

The circular highlights some changes that have affected the ISA models.

For example, from the title page, in the ISAs in which they were provided, the information relating to the condition of pensioner and/or employee has been eliminated, which have merged into the additional data that are provided by the Revenue Agency in the Tax Drawer.

In relation to section F of the accounting data of business operators, with specific regard to the increases in finance lease payments or depreciation rates, determined as a result of the benefits introduced by the various regulatory provisions that have followed one another over the years, the instructions of lines F13, F15 and F17 have been implemented with reference to the hyper-amount referred to in L. [199/2025](#). Since this is a facilitative measure that affects investments made from 1.1.2026, the integration is aimed at indicating the subsidized amounts by taxpayers with a tax period that does not coincide with the calendar year and is in progress as of 31.12.2025.

As regards the H section of the accounting data of self-employed workers, while maintaining the same structure as the previous declaration forms, the instructions have been updated so as to align the compilation with the reform of self-employment income, in line with the RE section of the INCOME model.

Fidelity of declared data for ISA and CPB purposes

Taking up the clarifications made during the Videoconference of 5.2.2025, the need for the data reported in the ISA forms to be truthful, correct and complete is emphasized. This has immediate effects in relation to the usability of the bonus scheme whose benefits, in the presence of the required levels of reliability, cannot be considered legitimately used with the declaration of untrue, incomplete or in any case inaccurate data. In this regard, reference is made to the Cass. [28457/2024](#) which, with regard to sector studies, stated that the bonus benefits presuppose the "faithful presentation of data", remaining excluded in the presence of untrue data.

The same need - the circular specifies - also arises with regard to the two-year arrangement with creditors, the proposal for which is also based on the results of the ISAs.

ISA adjustment excluded in case of renewal of the CPB 2024-2025

In the event of renewal for the two-year period 2026-2027 of the two-year arrangement with creditors 2024-2025, the actual income and net production value, adjusted pursuant to [art. 15](#), [16](#) and [17](#) of Legislative Decree 13/2024, relating to

to the last year of the two-year period of the CPB, represent the basis on which the economic evaluation is carried out aimed at identifying the income and net production value agreeable for the two-year period 2026-2027.

It is clarified that, in the event of renewal, it is not possible to declare additional positive components, not resulting from the accounting records, in order to improve the tax reliability score relating to the 2025 tax year. The reason for this foreclosure is to be found in the fact that the related higher taxes would not be paid on these higher amounts, since the taxable income and net production value relating to the 2025 tax period remain those agreed.

On the other hand, "adjustment" remains possible for those who join the CPB for the first time. For them, these major components must be considered when filling in the P form of the CPB 2026-2027 form (FAQ Revenue Agency 25.10.2024 no. 12); in this case, the amount of the ISA "adjustment" is also relevant for the determination of the values proposed at the time of adherence to the first composition.

art. 9 bis DL 24.4.2017 n. 50

Revenue Agency Circular 6.7.2026 no. 4

Sheet no. in Update 7/2026 - "**Synthetic indices of fiscal reliability for 2025**" - Rivetti

The Accountant's Daily of 7.7.2026 - "**Declarative fidelity fundamental for the ISA reward regime and the CPB**" - Rivetti

Il Quotidiano del Commercialista of 8.7.2026 - "**ISA adjustment excluded in case of renewal of the CPB for 2026-2027**" - Girinelli - Rivetti

Eutekne Guides - Direct Taxes - "**Two-year arrangement with creditors**" - Girinelli A., Rivetti P.

Eutekne Guides - Assessment and penalties - "**Synthetic indices of fiscal reliability**" - Rivetti P.

Eutekne Guides - Direct Taxes - "**Synthetic indices of fiscal reliability**" - Rivetti P.

Eutekne Guides - Assessment and penalties - "**Synthetic indices of fiscal reliability - Reward regime**" - Rivetti P.

INDIRECT TAXES

[Register - General principles - Alternative VAT-Register - Merger by incorporation between civilly recognized religious entities - Relevance for VAT, registration, mortgage and cadastral taxes and income taxes \(principle of law of the Revenue Agency 7.7.2026 no. 1\)](#)

The Revenue Agency, in principle of law 7.7.2026 no. [1](#), provided clarifications on the tax treatment applicable to a merger by incorporation between a civilly recognized religious entity and two other religious entities belonging to the same organizational structure.

The issue was addressed from the multiple points of view of the relevance of the described transaction for VAT purposes, the quantification of registration, mortgage and cadastral taxes, as well as for income tax purposes.

Civil law effects of the merger by incorporation between religious entities

As a preliminary point, it should be noted that the merger by incorporation involves the universal takeover of the incorporating religious entity in all the active and passive legal relationships pertaining to the incorporated religious entities and, therefore, the acquisition of the entire movable and immovable assets.

In addition, the real estate already included in the assets of the absorbing entity passes from the institutional sphere to the commercial sphere of the entity itself.

Exclusion of transfers of goods from the scope of VAT

Principle of Law [1/2026](#) states that the transfers of movable and immovable property carried out as part of the extraordinary merger by incorporation between civilly recognized religious entities are excluded from the scope of VAT, pursuant to [art. 2](#) co. 3 letter f) of Presidential Decree 633/72, due to the lack of the objective prerequisite. In the same sense, reference is also made to previous documents of practice of the Tax Administration, namely answer no. [555/2022](#) and Resolution no. [152/2008](#).

VAT-registration alternative

The exclusion of transfers resulting from the transaction in question from the scope of VAT entails the subjection of the same to registration tax on the basis of the principle of VAT-registration alternativeness referred to in [art. 40](#) of Presidential Decree 131/86.

Applicability of the preferential regime for registration, mortgage and cadastral taxes

With respect to the quantification of the registration, mortgage and cadastral taxes to which the transfer of assets carried out in the context of the merger is subject, the Revenue Agency is in favour of their application in the fixed amount of 200.00 euros each, by virtue of [art. 1](#) co. 737 of Law 147/2013 and the positive assessment of the existence, in the present case, of the conditions for the operation of the facilitation regime provided for therein.

In this regard, it should be noted that, as repeatedly pointed out by the Tax Administration itself (see answer no. [279/2020](#) and circular no. [2/2014](#) § 9.5), the tax relief provided for by [art. 1](#), paragraph 737 of Law 147/2013, in relation to deed taxes on the transfer of goods of any kind, is applied on condition that:

- the transfer takes place free of charge;
- the operation can be qualified as a structural reorganization intervention;
- the entities involved belong to the same organizational structure, as they are part of a hierarchical system of coordination, supervision and control (in this case, of a religious nature).

Treatment for income tax purposes

As regards direct taxes, the merger between non-commercial entities entails that:

- for assets under the business regime that flow into the list of assets of the incorporating ecclesiastical entity under the business regime, the tax neutrality of the merger *pursuant to* [Article 172](#) of the TUIR applies;
- for assets not related to the business activity carried out by the absorbed entity that flow into the business activity of the absorbing entity, [Article 171](#), paragraph 2 of the Consolidated Income Tax Act applies, by analogy; the contribution is, therefore, assimilated to the transfer for consideration, relevant for income tax purposes pursuant to [Article 9](#) of the Consolidated Income Tax Act, so that these assets, if they fall within the sphere of the absorbing entity, must be considered realized on the basis of the fair value, generating for the absorbed entity, provided that the conditions are met, a taxable capital gain pursuant to [arts. 67](#) and [68](#) of the Consolidated Income Tax Act.

It is also confirmed that the transfer of an asset from the institutional sphere to the commercial sphere of the same entity constitutes a realisation event (possibly taxable *pursuant to* [Articles 67](#) and [68](#) of the TUIR; in this sense, see answer no. [489/2021](#)).

With regard to assets relating to the business for non-commercial entities, the response in question also points out that:

- if the transition from the institutional to the commercial sphere of the same entity concerns depreciable instrumental real estate, [Articles 65](#) paragraph 3-bis) of the TUIR and [4](#) of Presidential Decree 689/74 apply; in this case, the entry into the business regime takes place at purchase cost, without the emergence of taxable capital gains;
- if the transfer concerns non-instrumental real estate, the entry into the commercial sphere of the same entity determines a realization event, with valuation at normal value and possible emergence of a capital gain *pursuant to* art. 67 and 68 of the TUIR in the event of possession of less than five years.

art. 1 co. 737 L. 27.12.2013 n. 147

art. 2 DPR 26.10.1972 n. 633

art. 40 TUR

Revenue Agency Circular 21.2.2014 n. 2

Revenue Agency Resolution 15.4.2008 no. 152

Answer to the Revenue Agency ruling 8.11.2022 no.

555 Principle of law Revenue Agency 7.7.2026 no. 1

Il Quotidiano del Commercialista del 8.7.2026 - "Register and fixed mortgage cadastrals for the merger between religious entities with the same structure" - Novella - Sanna

Il Sole - 24 Ore of 8.7.2026, p. 34 - "Merger between religious entities out of the VAT field" - Ioannone -

Sepio Italia Oggi of 8.7.2026, p. 29 - "Merger between religious entities, transfer of taxable assets" -

Stancati

TAX BENEFITS

Tax credit for investments in research and development activities - Tax credit for design and aesthetic conception activities 2026 - Implementing provisions - Submission of booking communications from 7.7.2026 (Ministerial Decree 3.7.2026 and MIMIT press release 8.7.2026)

With the Ministerial Decree [of 3.7.2026](#), specific methods and terms have been defined for sending communications of access to the tax credit for *design* and aesthetic conception activities referred to in [art. 1](#) co. 202 of Law 160/2019, extended for 2026 by [art. 1](#) co. 925 - 926 of Law 199/2025.

Measure of the tax credit

For 2026 ("solar" subjects), the *design* and aesthetic conception tax credit is recognized to the extent of 10% of eligible expenses, up to a maximum of 2 million euros ([art. 1](#) co. 203-quarter.1 of Law 160/2019).

However, the benefit is recognized within the overall expenditure limit of 60 million euros. In order to comply with this limit, the Ministerial Decree [of 3.7.2026](#) has provided for a specific access procedure.

Login Procedure

The access procedure for the 2026 design and aesthetic conception tax credit consists of the submission of:

- a booking communication, using the form attached to Ministerial Decree [3.7.2026](#), starting from 12:00 noon on 7.7.2026, through the dedicated platform on the MIMIT website;
- a communication of completion, to be submitted within 30 days from the closing date of the facilitated tax period (the terms of opening the platform for such communications will be defined with a subsequent Ministerial Decree).

The company must, therefore, first of all transmit the prior communication, using the form attached to the Ministerial Decree, in relation to each individual *design* and aesthetic conception project scheduled in 2026, containing:

- the information necessary to identify the person who intends to access the benefit;
- the description of the project to be carried out, including the expected start and completion date;
- the amount of eligible investments to be supported;
- the related tax credit potentially due.

Upon completion of the sending of the prior communication form, the company obtains a receipt of sending, containing the indication of the tax credit booked according to the chronological order of sending or the unavailability of resources.

In relation to each individual communication of booking of the design tax credit, the company must then send a communication of completion of the declared investments, no later than 30 days from the closing date of the eligible tax period, containing an indication of the investments incurred divided by type of eligible expenses and the amount of the related tax credit.

The total amount of eligible investments completed, considered gross of the other subsidies received on the same eligible expenses, cannot be less than 70% of the amount indicated in the prior communication.

The reserved tax credit is the maximum credit that can be used in compensation. The tax credit that can actually be used is determined on the basis of the lower value of the credits communicated

Failure by companies to send communications within the terms and methods provided for will result in the failure to complete the procedure for the use of the 2026 design tax credit and the forfeiture of the booking.

Resource depletion

In the event of even partial unavailability of resources, the communications are still considered transmitted; in the event of new availability of resources, the Ministry will notify the company according to the chronological order of transmission of the booking communications.

With [a press release of 8.7.2026](#), the MIMIT announced the exhaustion of available resources, specifying that work is being done to find additional funds.

The press release also specified that, in the meantime, the counter will remain open and booking communications will continue to be acquired according to the chronological order of transmission for the purpose of subsequent scrolling.

Use of the tax credit

The MIMIT transmits to the Revenue Agency, by the tenth working day of each month, the list of beneficiary companies eligible for the benefit in the previous month, with the amount of the related tax credit that can be used in compensation, on the basis of completion communications only.

The Revenue Agency then transmits to the MIMIT the list of subjects who have used the tax credit in compensation, with the related amounts.

The 2026 design and aesthetic conception tax credit can be used in compensation by submitting the F24 form through the telematic services of the Revenue Agency, starting from the 10th day of the month following that of the transmission of data from MIMIT to the Revenue Agency.

The amount of the tax credit used in compensation must not exceed the amount transmitted for each beneficiary by the MIMIT to the Revenue Agency, under penalty of rejection of the payment transaction.

art. 1 co. 203 quarter.1 L. 27.12.2019 n. 160

art. 1 co. 925 L. 30.12.2025 n. 199

art. 1 co. 926 L. 30.12.2025 n. 199

Ministerial Decree 3.7.2026 Ministry of Enterprise and Made in Italy

Press Release Ministry of Enterprise and Made in Italy 3.7.2026

Il Quotidiano del Commercialista of 4.7.2026 - "Booking communications for tax credit design and aesthetic conception from 7 July" - Alberti

Eutekne Guides - Direct Taxes - "Research and Development and Innovation Bonus" - Alberti P. - Sgattoni C.

Il Quotidiano del Commercialista of 24.12.2025 - "Tax credit for design and aesthetic conception also for 2026" - Alberti

CONTRIBUTION BENEFITS

Incentive for the stabilization of employment relationships - News of Decree-Law 62/2026 - Instructions (INPS circ. 3.7.2026 no. 72)

With Circ. 3.7.2026 no. [72](#), INPS has provided operating instructions regarding the contribution relief referred to in [art. 4](#) of Decree-Law 62/2026, aimed at strengthening stable youth employment and intended for private employers who transform fixed-term employment relationships into permanent employment relationships.

General rules on relief

The benefit in question consists of a contribution relief:

- recognized for a maximum period of 24 months;
- linked to each stabilized *worker under 35*;
- granted to the extent of 100% of the employer's social security contributions, with the exclusion of INAIL premiums and contributions, up to a maximum amount of € 500.00 on a monthly basis for each worker;
- recognized exclusively for transformations of fixed-term employment relationships - including part-time - with a total duration, on the date of transformation, not exceeding 12 months and carried out between 1.8.2026 and 31.12.2026. The transformations in question must concern, without interruption, fixed-term employment relationships established by 30.4.2026.

Subjective scope of application

The contribution exemption in question is recognized in favor of all private employers, regardless of whether or not they assume the nature of entrepreneurs, including employers in the agricultural sector.

In addition, the incentivized transformation of the employment relationship must concern young workers who, on the date of the incentivized event:

- have not reached the age of 35 (i.e. an age less than or equal to 34 years and 364 days);
- have never been employed on a permanent basis with the same or another employer during the of the entire working life.

In addition, the incentive measure concerns personnel with the qualification of blue-collar, white-collar or middle managerial qualifications, with the exclusion of personnel with managerial qualifications.

The provision in question then specifies that the contribution exemption does not apply:

- to relationships established in the context of domestic work;
- apprenticeship;
- intermittent or on-call employment contracts.

Conversely, the contribution exemption in question can be recognized for transformations to an indefinite period for the purpose of administration, even if the latter is rendered to the user in the form of a fixed-term contract.

Cross-compliance

Also for this contribution exemption, the general principles of use of the incentives referred to in [Article 31](#) of Legislative Decree 150/2015 apply (for example, the hiring must not constitute the implementation of a pre-existing obligation or violate a right of precedence, or there must be no work suspensions in progress, and so on) and compliance with the provisions of [Article 1](#), paragraph 1175 of Law 296/2006, namely:

- the possession of regularity of contributions (DURC);
- the absence of violations in the field of labor and social legislation;
- compliance with the collective agreements and agreements signed with the most representative trade union associations.

In addition, INPS reminds that in order to benefit from the contribution exemption, employers must not have proceeded:

- in the 6 months prior to the transformation, to individual dismissals for justified objective reasons or to collective redundancies *pursuant* to L. [223/91](#), in the same production unit;
- in the 6 months following the transformation, the dismissal for justified objective reason of the worker affected by the exemption in question or of a worker employed with the same qualification in the same production unit as the former. Violation of this prohibition will result in the revocation of the exemption and the recovery of the benefit already enjoyed.

INPS also recalls that the transformations must achieve a net employment increase, calculated on the basis of the difference between the number of workers employed in each month and the number of workers employed on average in the previous 12 months.

Technically, the number of workers must be calculated in Annual Work Units (AWU), according to the conventional criterion of Community law.

Compatibility with State aid rules

As highlighted by INPS, the benefit in question is characterized as a generalized intervention, potentially aimed at all private employers operating in every economic sector of the country, whose production units are located in any area of the national territory.

Due to its characteristics, the provision is not, therefore, suitable for determining an advantage in favour of certain companies or production sectors or geographical areas of the national territory.

Therefore, the discipline of the aforementioned exemption is not among those listed by art. 107 TFEU.

Coordination with other contribution exemptions

In the circular in question, it is recalled that the incentive cannot be combined with other exemptions or reductions in the financing rates provided for by law, while it is compatible, without any reduction, with the increase in the cost allowed as a deduction in the presence of new hires referred to in [art. 1](#) par. 399 and 400 of Law 207/2024 (so-called super-deduction for new hires).

Operating instructions

As regards the operational aspects, it should be noted that, in order to know with certainty the amount of the benefit due and any residual availability of resources, the employer requesting the contribution exemption in question must submit the application for admission to the benefit to INPS, using exclusively the online application form available on the institutional website www.inps.it, in the section called "Portal of Facilitations (formerly Di-ResCo) - Incentives for the 2026 Labor Decree - Stabilization Incentive".

If there is sufficient capacity of resources and the checks within the investigation have given a positive result, INPS will give feedback on the acceptance of the application.

The application for recognition of the measure can be submitted both for transformations already carried out as of 1.8.2026 and for transformations of employment relationships that have not yet taken place.

art. 4 DL 30.4.2026 n. 62

INPS Circular 3.7.2026 no. 72

Il Quotidiano del Commercialista del 4.7.2026 - "Transformations also incentivized for temporary workers" - Mamone

Real estate

TRANSFER AND SALE

Tax regulations - Facilitations for real estate transfers in favour of Third Sector Entities - Preferential conditions - Transfer in the five-year period - Forfeiture - Exclusion (answer to the Revenue Agency ruling 6.7.2026 no. 134)

In the answer to ruling 6.7.2026 no. [134](#), the Revenue Agency has ruled on the benefits provided for by [art. 82](#) co. 4 of Legislative Decree 117/2017 (Third Sector Code), which allow registration, mortgage and cadastral taxes to be applied in a fixed amount (200.00 euros each) to real estate transfers for consideration in favor of Third Sector entities.

Concessions for real estate purchases by ETS

Article 82, paragraph 4 of the Third Sector Code (Legislative Decree no. [117/2017](#)) provides for preferential taxation (registration, mortgage and cadastral taxes in a fixed amount of 200.00 euros each) for the transfer for consideration of the ownership of real estate (as well as for the transfer or establishment of real estate rights of enjoyment) in favor of all Third Sector entities referred to in art. 82 co. 1, including social enterprises.

The benefit applies on condition that "*the assets are directly used, within five years of the transfer, in direct implementation of the institutional purposes or the corporate purpose and that the entity makes, at the same time as the signing of the deed, a specific declaration to that effect*".

The rule also specifies that the false declaration or the lack of effective use of the asset in direct implementation of the institutional purposes entail the forfeiture of the benefit (with the application of the tax in the ordinary measure and the administrative penalty equal to 30% of the higher tax due as well as interest on arrears).

The present case

In the case examined by the Revenue Agency, a foundation had purchased, in 2022, a property to be used directly for the performance of its institutional activities, taking advantage of the benefits referred to in [art. 82](#) par. 4 of Legislative Decree 117/2017. Since the date of purchase - the Foundation specifies - the building had been used "*in implementation of institutional purposes*" ["*as an office for the center (...) of the Foundation*"], but now, due to the changed organizational needs, the Foundation would like to sell the property or lease it to third parties.

The transfer or lease would therefore take place before the expiry of 5 years from the subsidized purchase; therefore, the entity turns to the Revenue Agency to assess the consequences of the sale or lease of the property on the benefits already enjoyed at the purchase.

Resale in the five-year period

The Revenue Agency notes that the benefits in question are due on the assumption that, within 5 years, the use of the asset is carried out in implementation of the institutional purposes or the corporate purpose, while the rule does not require the acquiring ETS to retain ownership of the subsidized property.

The reference to 5 years - explains the Agency - defines the time period within which the entity must allocate the property to institutional activity, but does not constitute a ban on resale in the five-year period.

Therefore, in the event that (as happened in the present case) the acquiring ETS, immediately after the subsidized purchase, directly uses the property for the implementation of the institutional purposes or the corporate purpose, it is irrelevant that, then, in the five-year period it sells it.

Conclusion

In answer no. [134](#), the Agency concludes, therefore, that if the entity sells the property, purchased with the benefits referred to in [art. 82](#) par. 4 of Legislative Decree 117/2017 less than 5 years earlier, it does not lose the benefit on the

deed taxes, but, from the point of view of income tax, the resale could generate capital gains taxable in the hands of the seller, pursuant to [art. 67](#) co. 1 letter b) of the TUIR.

Similarly, even the leasing to third parties of the property purchased with the benefits referred to in [art. 82](#)

paragraph 4 of Legislative Decree 117/2017, within 5 years of purchase, does not entail the forfeiture of the benefit applied in relation to indirect taxes.

art. 82 co. 4 Legislative Decree 3.7.2017 n. 117

Answer to the Revenue Agency ruling 6.7.2026 no. 134

The Quotidiano del Commercialista of 7.7.2026 - "**The benefits for real estate purchases of the ETS do not preclude resale in the five years**" - Mauro

Il Sole - 24 Ore of 7.7.2026, p. 40 - "**The sale of the property does not affect the benefits**" - Pettinacci - Sepio

Italia Oggi of 7.7.2026, p. 24 - "**Free goods for the Third Sector**" - Renda - Stancati Guide

Eutekne - VAT and indirect taxes - "**Third Sector**" - Cosentino C. - Mauro A.

Read Highlights

TAX

REVENUE AGENCY PROVISION 17.6.2026 NO. 182408

TAX

[ASSESSMENT - DECLARATIONS - FORM 730 - 730/2026 - Preventive checks on forms 730/2026 with reimbursements - Approval of the criteria for identifying elements of inconsistency](#)

Art. 5 co. 3-bis of Legislative Decree no. 175 of 21.11.2014 establishes that the Revenue Agency can carry out preventive checks in the event of submission of the 730 form directly by the taxpayer, or through the withholding agent who provides tax assistance, with changes with respect to the pre-filled return that affect the determination of income or tax and that:

- they have elements of inconsistency with respect to particular criteria, determined by provision of the Agency itself;
- or determine a refund of an amount exceeding 4,000.00 euros.

In implementation of this provision, this provision has approved the criteria for identifying the elements of inconsistency to be used to carry out the preventive checks of the 730/2026 forms that result in a refund to the taxpayer. The Revenue Agency has, in essence, confirmed the criteria that had been approved in relation to:

- forms 730/2017 (see provision 9.6.2017 no. 108815);
- 730/2018 forms (see provision no. 127084 of 25.6.2018);
- 730/2019 forms (see provision no. 207079 of 19.6.2019);
- 730/2020 forms (see provision 5.6.2020 no. 225347);
- 730/2021 forms (see provision no. 125708 of 24.5.2021);
- 730/2022 forms (see provision no. 184653 of 30.5.2022);
- 730/2023 forms (see provision 9.6.2023 no. 203543);
- 730/2024 forms (see provision no. 267777 of 17.6.2024);
- 730/2025 forms (see provision 1.7.2025 no. 277593).

Criteria for determining elements of inconsistency

In order to identify the aforementioned elements of inconsistency, it is established that it is necessary to identify:

- the deviation for significant amounts from the data resulting in the payment forms, in the Unique Certifications and in the declarations of the previous year;
- or the presence of other elements of significant inconsistency with respect to the data sent by external bodies or those exposed in the Single Certifications.

Forms 730/2026 can also be selected, with reimbursement outcome, in the presence of risk situations due to irregularities detected in previous years.

Carrying out the control activity

The aforementioned preventive control activity may be carried out automatically or by verification of the supporting documentation, within four months of the deadline set for the transmission of the 730 form, or from the date of transmission, if this is later than that deadline.

However, the controls provided for in the field of income taxes remain unchanged.

Disbursement of the refund to the taxpayer

At the end of the preventive control operations, the Revenue Agency disburses the refund which is due no later than the sixth month following the deadline for the transmission of the 730 form, or from the date of transmission, if this is later than said deadline.

730 rms submitted through CAF and professionals

As a result of art. 1 paragraph 4 of Legislative Decree 175/2014, the aforementioned regulations on preventive controls also apply in relation to the 730 forms submitted:

- through CAFs and qualified professionals who provide tax assistance;
- regardless of whether it is a pre-filled return (amended or not) or a return submitted in the ordinary way.

Effects for adjustment purposes

If the 730/2026 form has been included in the preventive checks:

- the Revenue Agency does not make the accounting result available for the adjustment (form 730-4) and informs the person who provided tax assistance (professional, CAF or withholding agent) or the taxpayer in the case of direct submission;
- the taxpayer must independently pay the second or single advance relating to IRPEF and/or the dry coupon on leases, by 30.11.2026, using the F24 form (see Revenue Agency circ. 12.3.2018 no. 4, § 7).

Forms 730/2026 with INPS as withholding agent

Starting from the 730/2020 forms, as a result of the amendments made by provv. Revenue Agency 21.11.2019 no. 890659 to the previous provision. 12.3.2019 no. 58168, the extension to INPS of the ordinary procedures for receiving the 730-4 forms made available by the Revenue Agency was ordered, as is the case with regard to other withholding agents, even when the 730 form has been submitted to a CAF or qualified professional; previously, in fact, in such cases INPS received the 730-4 forms through the use of its electronic channels.

For the purposes of preventive checks, therefore, the ordinary procedures also extend to forms 730/2026 submitted to a CAF or professional with INPS as a withholding agent.