

**INCOME TAX
2024 DECLARATION**
(art. 23 of Presidential Dec. No.600 and subsequent amendments)

I, the undersigned			Title/Economic position	Identification number
Birthplace	Province	Date of birth	Tax code	
Residing in		Address		

UNDER MY RESPONSIBILITY, HEREBY DECLARE THAT,

As provided for by articles 12 and 13 of the Consolidated Act on Income Taxes, approved by Presidential Dec. No.917/1986 of 22 December 1986 and subsequent amendments, I have the right to enjoy the following deductions:
(Please tick the boxes of your interest exclusively)

<input type="checkbox"/> EMPLOYEE WORK AND EQUIVALENT to be calculated based on the amount of time spent working during the year*				
<input type="checkbox"/> SPOUSE (personal details and tax code <u>MUST ALWAYS BE SPECIFIED</u> : in case of a dependent spouse whose annual income is lower than Euro 2,840.51 per year, please fill in the blank for 'n. months of being a dependent')				
Surname and Name		Tax code	N. months of being a dependent	
<input type="checkbox"/> DEPENDENT CHILDREN Aged 21 and older				
Surname, Name and Date of Birth	Tax code	N. months of being a dependent	%	Disabled
Please specify whether the second parent is absent <input type="checkbox"/>				
<input type="checkbox"/> OTHER DEPENDENT FAMILY MEMBERS				
Surname, Name and Date of Birth	Tax code	N. months of being a dependent	%	
<input type="checkbox"/> Higher income tax rate - % <input type="checkbox"/>				
<input type="checkbox"/> Supplement compensation, i.e. Bonus up to Euro 15,000.00, not applicable			or	<input type="checkbox"/> During balance procedures exclusively

*To be filled in also in case of scholarships and independent employment individual contracts
N.B.

The following are deemed as dependent:
 -The spouse, if not legally and actually separated;
 - Children older than 21 (including recognised natural children, adopted children, affiliated children or children in custody) without age limits even if not living together with the declarant or if residing abroad (art.12 of Consolidated Act on Income Taxes amended by art. 47 of Leg. Decree No.446/1997 - Ministerial Note no.3/E of 9 January 1998);
 -Any other dependent individual, e.g. grandchildren, parents - either natural or adoptive - sons-in-law, daughters-in-law, parents-in-law, brothers, sisters, and grandparents) provided that they live together with the declarant or they benefit from maintenance allowances not laid down by judicial authorities.
Disabled people are deemed as such if recognised as such under Law No.104/1992 of 5 February 1992.
DEPENDENT CHILDREN: the deduction is subdivided into two equal parts, i.e. 50% each, between parents if not legally and actually separated or, following an agreement between them, it is granted to the parent whose overall income is higher (should the parent whose income is lower not manage to retrieve the overall amount of the deduction due). In case of legal and actual separation or annulment, dissolution or termination of the civil consequences of marriage, the custodial parent shall benefit from the deduction if not differently agreed upon.
 If in the absence of the second parent or if the second parent did not recognise natural children and the taxpayer is not married or they legally separated after marriage or if in the presence of children affiliated to or adopted by the sole taxpayer and the latter is not married or is legally and actually separated after marriage, the deduction due to the spouse shall be applied to the first child and any further children shall benefit from the deduction which is usually due to them. Special deduction in the case of one absent parent shall be granted under the following circumstances: (It being understood that the taxpaying worker must not be married or must be legally separated) **a)** if the second parent is dead; **b)** if the second parent did not recognise natural children; **c)** if in the presence of children adopted by or affiliated to the sole taxpayer; **d)** if, as certified by judicial authorities, the spouse has abandoned.
 Since 2019, a child may be deemed as dependent on their parents if the child's income is no higher than Euro 4,000 per year until they reach the age of 24 and no higher than Euro 2,840.51 per year when they are older than 24.
OTHER DEPENDENT INDIVIDUALS: The individuals specified in art.433 of the Civil Code and other than those mentioned above are deemed as dependent as well if: they live together with the taxpayer or benefit from family allowances which were not laid down by the judicial authorities; if parents - or, in their absence, the direct relatives in the ascending line - adoptive parents, sons-in-law, daughters-in-law, parents-in-law, blood brothers and sisters and half-brothers and half-sisters, grandchildren, separated or divorced spouses who benefit from maintenance allowances. Adoptive parents, grandparents, sons-in-law, daughters-in-law, parents-in-law, brothers, sisters, grandchildren, and children of age who are not included in the categories mentioned above.
In all the above cases, the aforementioned family members are deemed as dependent provided that their overall income is no higher than Euro 2,840.51.

I, THE UNDERSIGNED, UNDERTAKE TO NOTIFY WITHOUT DELAY ANY POTENTIAL MODIFICATIONS TO THE SITUATION DECLARED

Milan, (date) _____

THE DECLARANT