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1. Income tax return form "Redditi PF 2020" / 730

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For private persons, sole proprietors, free-lance professionals and entities without commercial activity

For the purpose of drawing up the income tax return form "Redditi PF 2020" ("Income of natural persons 2020") or form 730, we gently ask you to send us all the information and documents listed below, as far as applicable, **within 11/05/2020**, exclusively by e-mail to our responsible consultant.

General documents

1. Copy of your identity card (in particular if we're assisting you for the first time with the income tax return and/or if you renewed your ID card) and of those of the persons living at your expense, as well as a copy of the medical card or tax number (especially in the case of children born in 2019).
2. Copy of the form UNICO 2019 (related to the income of 2018) or form 730/2019 (if you haven't been assisted by us already in the previous year, in which case we already have it in our archives).
3. Only in case of 730: the personal data of your actual employer (personal data, tax number), if you started a new employment in 2020.

Documents related to income

1. 2020 CU form (of labour income, occasional collaboration, retirement drawing ecc.) of yourself and the persons living at your expense.
2. Documents related to income drawn in foreign countries and foreign retirement drawings.
3. Documents related to assets in foreign countries (real estate, participations, financial assets, cash and cash equivalents ecc.).
4. Documents related to maintenance payments received from the previous partner (subsequent to separation/divorce).
5. Documents related to income from participations (field RH and confirmation of dividend payments).
6. Documents related to prepayments/balance payments of taxes/contributions paid during the year (IRPEF, INPS, contribution payments to pension funds for professionals as lawyers ecc.).

Documents related to reimbursements

1. Documents related to reimbursements received of taxes and deductions of previous years.

Documents related to land and real estate property and to participations

1. Documents related to contractual dispositions about transfer of estate/real estate or of participations (sale, donation, swap ecc.).
2. Documents related to tax reassessment of estates/participations: sworn assessment report and payment form F24 relating to the payment of the substitute tax
3. Documents related to the rental/letting of estate/buildings (registered rental agreements, Excel spreadsheets of rental income per apartment and per tenant, etc.).

Documents related to deductible expenses and tax deductions

1. Medical expenses (with possible reimbursements) and/or purchase of medicinal products, also if purchased for relatives living at your expense. Please note that the medical expenses have to be documented with an invoice or fiscal receipt bearing the tax number of the beneficiary. To this purpose please note that the services of paramedical professionals as for example psychologists, massage and physical therapists ecc. are considered tax deductible only if a medical prescription is available (in this case a copy of such prescription shall be attached to the expense documents). Please note that expenses for mesotherapy and ozone therapy are also deductible. Only the difference between the amount paid and the reimbursement can

be deducted for medical services for which a reimbursement was granted in the same year.

2. Confirmation of payment for medical homecare services, including for family members living at your expense (only the remuneration of qualified nursing staff is taken into account). In this regard, a medical certificate stating the impairment is required, as well as receipts for expenses, stating the data and tax number of the carer and the person who is bearing the expenses.
3. Veterinary expenses for some categories of pets.
4. Funeral expenses (paid for any person).
5. Social contributions paid for domestic workers ("colf").
6. Payment receipts related to statutory previdential and welfare contributions, e.g. the INPS contributions paid by craftsmen and merchants: copy of the F24 form by means of which the 4 fixed instalments were paid in (we therefore request copy of the IV. fixed instalment for 2018 paid in February 2019, and the transmission of the three other fixed instalments paid in 2019, as well as the instalment paid in February 2020 for the period 2019).
7. Receipts for payments to the pension fund by freelancers registered in public registers (INARCASSA, ENPAM, ENPALS, the lawyers' contribution fund, etc.).
8. Payment orders to the voluntary additional insurance INPS (as well as voluntary pension fund payments and payments for additional pension funds).
9. Payment orders to INPS for farmers (former SCAU).
10. Payment orders of accident insurance INAIL for housewives.
11. Payment confirmations for paid contributions of regional housewives' pension fund.
12. Payment confirmations for the subsequent purchase of the academic years, also in favour of persons living at your expense.
13. Expense receipts for expenses for the in-service training of teachers of any school level, even if they are not in the role.
14. Invoices for the purchase of a guide dog by a blind person.
15. Invoices for the purchase of disabled-accessible motor vehicles and cars.
16. Invoices for the care/assistance of disabled persons.
17. Expense receipts for the purchase of technical/electronic aids for persons with learning disorder ("DSA – syndrome").
18. Expense receipts for the purchase of public transport subscriptions.
19. Expense receipts for day nurseries and kindergarten.
20. Expense receipts for "sporting activities for minors" (yearly subscription and enrolment in sports clubs, swimming pools, gyms or fitness centres and other facilities for the practice of amateur sport by minors aged between 5 and 18).
21. Expense receipts for family members living at your expense for attendance/enrolment at secondary schools and universities.
22. Expenses incurred by parents for the school canteen: confirmation of payment, receipt or corresponding declaration by the municipality regarding the actual payment.

23. Confirmation of the passive interest paid on mortgage loans for the purchase and/or construction of the first home (confirmation from the bank of the passive interest paid annually, as well as a copy of the mortgage loan agreement and the deed of purchase of the first home).
24. Confirmation of the passive interest paid on the loan - concluded in 1997 - for renovation work on the first home (please enclose the Bank's confirmation of the passive interest paid annually and a copy of the loan contract).
25. Expense receipts for brokerage fees (estate agents) in the course of the purchase of the first home.
26. Confirmation of the leasing instalments paid according to a leasing agreement for the purchase of the first home.
27. Passive interest paid on agricultural loans (please enclose confirmation of the Bank and a copy of the loan agreement).
28. Receipts for payment of life and accident insurance policies, showing the type of policy, the policyholder and the insured, the date of conclusion, the premium paid and the amount to be deducted (also possibly life insurance policies to safeguard people with disabilities).
29. Receipts for payment of insurances which cover the non-independence risk in the performance of the daily necessary activities.
30. Donation confirmation (bank transfer) to political parties.
31. Donation confirmation (bank transfer) to organisations registered in the non-profit register ("ONLUS") as well as to associations for social promotion.
32. Voluntary payments/donations/other gratuitous allocations in favour of trusts or particular asset funds of goods with particular purpose, specified pursuant to the donation contract or trust agreement, also in favour of non-profit organisations, which are recognised as legal entities active in the field of welfare.
33. Donation confirmation (bank transfer) to amateur sport associations.
34. Donation confirmation (bank transfer) to mutual aid associations.
35. Donation confirmation to organisations for the maintenance of the clergy of the catholic church or other institutions accredited as religious institutions by the Italian government.
36. Donation confirmation to developing countries.
37. Donation confirmation to public and publicly accredited schools of any kind and grade, as long as they are non-profit institutions (donations must be used for technological innovation, for the construction of schools and for the expansion of educational services).
38. Donation confirmation to accredited foundations and associations.
39. Donation confirmation to culture (so-called art bonus).
40. Expense receipt on the 65/55% tax credit (energy saving measures, total renovation of existing buildings, measures to improve external insulation, replacement of windows, including window frames and entrance doors, installation of solar water heating systems, replacement of heating systems, etc.). Please enclose a copy of the

invoices and the corresponding bank transfers - on which the tax code must be noted - and a copy of the declaration sending protocol to ENEA. In the case of interventions on community shares in apartment buildings, only a copy of the minutes of the condominium meeting that approved the intervention and the breakdown of expenses drawn up by the condominium manager are required.

41. Expenses for the purchase/assignment of real estate subject to overall restructuring as well as restoration work and/or purchase of parking spaces / garages with a 50 % tax deduction: provided that you have incurred expenditure on the acquisition/allocation of real estate property which has undergone overall renovation and expenditure on modification/renovation or for the purchase/construction of parking spaces/garages that are eligible for the 50% IRPEF deduction (purchase/renovation of buildings), please attach the relevant documents.
42. Copy of the contract concerning the purchase / allocation of the renovated real estate.
43. Receipts of public contributions received for the before mentioned construction interventions.
44. Copy of the notary deed for the purchase of garage/parking spaces and of the respective payments made.
45. In case the expenditure on construction work is carried out by a person who is not the owner of the property, the documentation relating to the entitlement to the tax allowance must be provided (such as a copy of a loan contract, a family record sheet, etc.).
46. Expense documents (invoice – bank transfer) for the purchase of furniture and domestic appliance for real estate for which the 50% tax deduction is claimed.
47. Expense documents related to maintenance work of private green area.
48. Paid rent instalments for university students studying abroad and living at your charge. The tax deduction can also be applied to the person at whose expense the student lives. Rents for student residences are also deductible.
49. Documents related to investments in start-ups (deductibility of 19% or 25%).

Please send us any further documents which you may consider relevant related to 2019 tax year.

Please find further information related to the income tax return at the following internet link:
<https://www.agenziaentrate.gov.it/portale/web/guest/dichiarazione-redditi-persone-fisiche-2020/modello-e-istruzioni-professionisti>

INDICATION FOR THE DESTINATION OF 8 PER MIL OF TAX LIABILITY

As we will also this year carry out the telematic transmission of your tax return (Redditi PF 2020 model), please make your choice regarding the use of the freely allocatable 8 per mil of your tax liability by placing your signature next to one of the following institutions:

Italian State _____

Catholic Church _____

Seventh-day Adventist Church _____

Assemblies of God in Italy _____

Waldensian Evangelical Church _____

Evangelical Lutheran Church _____

Jewish Community in Italy _____

Orthodox archdiocese in Italy _____

Apostolic Church in Italy _____

Alliance of Italian Christian Evangelical Baptists _____

Italian Buddhist Union _____

Italian Hindu Union _____

Italian Buddhist Union SOKA GAKKAI _____

INDICATION FOR THE DESTINATION OF 5 PER MIL OF TAX LIABILITY

For your choice regarding the use of the additional freely allocatable 5 per mil of your tax liability, please put your signature in one of the following fields and optionally to indicate the tax number of the chosen association/corporation

Support for non-profit organisations (ONLUS), volunteer organisations, community development organisations or associations and foundations operating in the areas referred to in Article 10 para. 1 of Law Decree 460/1997 and for bodies managing protected areas:

Financing of voluntary work, non-profit bodies, non-profit associations and accredited foundations and associations

Signature Tax code of the beneficiary

Financing of health research

Signature Tax code of the beneficiary

Financing of scientific research and universities

Signature Tax code of the beneficiary

Support for social activities carried out by the taxpayer's municipality of residence

Signature Tax code of the beneficiary

Support for amateur sports associations accredited for sporting purposes by CONI carrying out a relevant activity of social interest

Signature Tax code of the beneficiary

Support for activities for the protection, promotion and enhancement of cultural and landscape assets

Signature Tax code of the beneficiary

Managing bodies of protected area

Signature Tax code of the beneficiary

Please find the complete list of the possible beneficiaries of the 5 per mil allocation at the following link: <https://www.agenziaentrate.gov.it/portale/web/quest/elenco-permanente-degli-iscritti>

INDICATION FOR THE DESTINATION OF 2 PER MIL OF TAX LIABILITY

For your choice regarding the use of the additional freely allocatable 5 per mil of your tax liability in favour of political parties, please disclose the exact denomination of the political party to which you want to allocate the two per mil; please refer to the last page of the following link on the Internet

https://www.agenziaentrate.gov.it/portale/documents/20143/2310757/PF1_istruzioni_2020_EC.pdf/58b7b2aa-23cf-3e67-80f5-cd4eefb5a466.

Name of the party to which you want to allocate the 2 per mil of IRPEF:

_____.

Privacy authorization regarding the processing of personal data

Dear customer,

whilst preparing your tax return, we may come into possession of so-called "sensitive" data, the processing, archiving and transmission of which requires your consent. We ask you (and the possible other persons whose data is forwarded to us pursuant to this circular letter) to sign and date the following declaration of consent:

"I hereby give my express consent that my data and information, which I communicate in this circular letter and in the documents attached hereto, may be processed, archived and transmitted by Bureau Plattner in Bolzano or its employees, in order to fulfil all tax obligations related to the 2020/2019 income tax return "

Name Signature

Name Signature

Name Signature

Place / data



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