DECLARATION YEAR 2024

**STRUCTURE / OPERATIVE UNIT / SECTOR \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**RE: Communication of personal details for tax, social security and insurance purposes.**

I, the undersigned, \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ born in \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Country \_\_\_\_\_\_ on \_\_\_\_\_\_\_\_\_\_\_\_\_ and with registered residence in (*full address*) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_Postal code\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ country \_\_\_\_\_\_\_\_\_\_\_\_\_, tel. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

e-mail \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ certified email (pec)\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Italian fiscal code \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, VAT number \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ nationality \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, with residence for tax purposes in (*full address*)\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, postal code\_\_\_\_\_\_\_\_\_\_\_\_\_\_ country \_\_\_\_\_\_\_\_\_\_\_\_\_\_, (foreign tax identification number \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_), in relation to the contract for the following activity/assignment \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, which falls / does *not* fall within the scope \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ of my professional activity as\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ (indicate which), to be completed in (place) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ in the period \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ in the capacity of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ (specify whether, to undertake this activity, one is required to be included in a specific Register, as per one of the options indicated below)

**DECLARE**

**under my own responsibility that I am a**:

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| **DECLARATION OF INCOME STATUS** |

**SELF-EMPLOYED PROFESSIONAL**

**including new businesses (art. 13 Law 388/2000) and special flat-rate (*vantaggio minimi*) tax schemes (art. 1, par. 100 of Law 247/2007 and art. 27 of Legislative Decree 98/2011 converted into Law 111/2011), special schemes for small taxpayers (*regime contabile agevolato* former *minimi;* art. 27, par. 3, Legislative Decree 98/2011 converted into Law 111/2011), art. 1, par. 54 / 89 of Law 190/2014 and new special flat-rate schemes (*nuovi minimi*) pursuant to art. 1, par. 111 - 113, Law 208/2015 and new flat rate contributors (*nuovi forfettari*) starting in 2024 (art. 1, par. 9-11 Law 145/2018)**

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| **A)** Self-employed professional (art. 53, par. 1, Presidential Decree 917/1986), insofar as the requested activity falls within my normal professional services \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_. As a member of the professional Register/Order \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ I am registered/not registered for welfare purposes in the Pension Fund \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, and I must issue an invoice (art. 5, par. 1, Presidential Decree 633/1972); I am liable to pay the regional tax on productive activities (IRAP) and therefore relieve the commissioning body of this obligation. Signed \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |

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| **B)** Self-employed professional (art. 53, par. 1, Presidential Decree 917/1986), insofar as the requested activity falls within my normal professional services, not enrolled in any Professional Register and without a Pension Fund, but with professional activity undertaken regularly, albeit not exclusively, with obligation to issue an invoice (art. 5, par. 1, Presidential Decree 633/1972); I am liable to pay the regional tax on productive activities (IRAP) and therefore relieve the commissioning body from this obligation.Signed \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |

**RESIDENT SCHOLARSHIP OR STUDY GRANT RECIPIENT**

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| **C)** Recipient of a scholarship or study grant (art. 50, par. 1, letter c, Presidential Decree 917/1986), liable to pay IRPEF income tax .Signed \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |

**NON-RESIDENT SCHOLARSHIP OR STUDY GRANT RECIPIENT**

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| **D)** Non-resident recipient of a scholarship or study grant (art. 50, par. 1, letter c, Presidential Decree 917/1986). Emoluments are subject to withholding tax with progressive rates of taxation (art. 24, par. 1, Presidential Decree 600/1973) insofar as there are no existing international double tax agreements between my Country of residence and Italy and/or the existing agreements do not provide for exemption of tax payments in Italy and/or I do not intend to request that the withholding agent apply the normal procedures.Signed \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |

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| **E)** Non-resident recipient of a scholarship or study grant (art. 50, par. 1, letter c, Presidential Decree 917/1986). Emoluments are exempt from withholding tax (art. 24, par. 1, Presidential Decree 600/1973) by virtue of the provisions in the international bilateral double tax agreement between Italy and \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ pursuant to Law \_\_\_\_\_\_\_\_\_\_\_\_ art. \_\_\_, which provides for taxation of income from work activity, in the present case that deriving from this contract, in the place of residence. I attach the documents certifying my fiscal residence in \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ validated by \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_. Signed \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |

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| **F)** Non-resident recipient of a scholarship or study grant (art. 50, par. 1, letter c, Presidential Decree 917/1986). Emoluments are subject to/exempt from withholding tax (art. 24, par. 1, Presidential Decree 600/1973) by virtue of the provisions in the international bilateral double tax agreement between Italy and \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ pursuant to Law \_\_\_\_\_\_\_\_\_\_\_\_ art. \_\_\_, which provides for taxation of income from work activity, in particular that deriving from this contract, in the country \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_. I attach the documents certifying my fiscal residence in \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ validated by \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_.Signed\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |

**RESIDENT COORDINATED AND CONTINUOUS COLLABORATOR**

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| **G)** Coordinated and continuous, non-subordinated collaborator (art. 50, par. 1, letter c-bis, Presidential Decree 917/1986), whose work does not fall under the contractually defined institutional role of employee, nor within the scope of my normal professional activity.Signed \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |

 **NON-RESIDENT COORDINATED AND CONTINUOUS COLLABORATOR**

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| **H)** I am a non-resident with no fixed workplace in Italy, who does not submit a tax return in Italy for my work in this particular case, and my activity can therefore be considered a coordinated and continuous collaboration (art. 50, par. 1, letter c-bis, Presidential Decree 917/1986). Emoluments are subject to withholding tax (art. 24, par. 1-ter, Presidential Decree 600/1973), insofar as there are no existing international double tax agreements between my Country of residence and Italy and/or the existing agreements do not provide for exemption of tax payments in Italy and/or I do not intend to request that the withholding agent apply the normal procedures .Signed \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |

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| **I)** I am a non-resident with no fixed workplace in Italy, who does not submit a tax return in Italy for my work in this particular case, and my activity can therefore be considered a coordinated and continuous collaboration (art. 50, par. 1, letter c-bis, Presidential Decree 917/1986). Remuneration is exempt from withholding tax (art. 24, par. 1-ter, Presidential Decree 600/1973), in accordance with the international bilateral double tax agreement between Italy and \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ , pursuant to Law \_\_\_\_\_\_\_\_\_\_\_\_ art. \_\_\_, which provides for taxation of income from work activity, and in particular that deriving from this contract, in the place of residence. I attach the documents certifying my fiscal residence in \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ validated by \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_. Signed \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |

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| **L)** I am a non-resident with no fixed workplace in Italy, who does not submit a tax return in Italy for my work in this particular case, and my activity can therefore be considered a coordinated and continuous collaboration (art. 50, par. 1, letter c-bis, Presidential Decree 917/1986). Remuneration is subject to/ exempt from withholding tax (art. 24, par. 1-ter, Presidential Decree 600/1973) by virtue of the provisions in the international bilateral double tax agreement between Italy and \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ pursuant to Law \_\_\_\_\_\_\_\_\_\_\_\_ art. \_\_\_, which provides for taxation of income from work activity, in particular that deriving from this contract, in the country \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_. I attach the documents certifying my fiscal residence in \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ validated by \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_. Signed \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |

**RESIDENT CASUAL (OCCASIONAL) SELF-EMPLOYED WORKER**

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| **M)** I do not engage in professional activity in particular and/or self-employed work in general and therefore undertake the assignment without requirements of habitualness, continuity and professionalism, on an entirely occasional basis (art. 67, par. 1, letter l, first period, Presidential Decree 917/1986) and not required to issue an invoice for payments received (art. 5, par. 2,Presidential Decree 633/1972) *In this case complete the payment request form named “SchedaRicevutaPrestazioniOccasionali”*Signed \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |

**NON-RESIDENT CASUAL (OCCASIONAL) SELF-EMPLOYED WORKER**

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| **N)** I am a non-resident with no fixed workplace in Italy, who does not submit a tax return in Italy for my work in this particular case, and therefore my work activity does not fall under any of the cases listed above. Emoluments are subject to withholding tax (art. 25 Presidential Decree 600/1973) ), insofar as there are no existing international double tax agreements between my Country of residence and Italy and/or the existing agreements do not provide for exemption of tax payments in Italy and/or I do not intend to request that the withholding agent apply the normal procedures.*In this case complete the payment request form named “SchedaRicevutaPrestazioniOccasionali”*Signed \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |

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| **O)** I am a non-resident with no fixed workplace in Italy, who does not a submit tax return in Italy for my work in this particular case, so that my work activity non does not fall under any of the cases listed above. Remuneration is exempt from withholding tax (art. 25 Presidential Decree 600/1973) in accordance with the international bilateral double tax agreement between Italy and \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ , pursuant to Law \_\_\_\_\_\_\_\_\_\_\_\_ art. \_\_\_, which provides for taxation of income from work activity, and in particular that deriving from this contract, in the place of residence. I attach the documents certifying my fiscal residence in \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ validated by \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_. Signed \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |

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| **P)** I am a non-resident with no fixed workplace in Italy, who does not submit a tax return in Italy for my work in this particular case, so that my work activity non does not fall under any of the cases listed above. Remuneration is subject to/ exempt from withholding tax (art. 25 Presidential Decree 600/1973) by virtue of the provisions in the international bilateral double tax agreement between Italy and \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ pursuant to Law \_\_\_\_\_\_\_\_\_\_\_\_ art. \_\_\_, which provides for taxation of income from work activity, in particular that deriving from this contract, in the country \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_. I attach the documents certifying my fiscal residence in \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ validated by \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_. Signed \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |

**EMPLOYEE ASSIGNED BY THEIR EMPLOYING INSTITUTION**

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| **Q)** Dependent employee, commissioned by my own administration in relation to my role and/or qualification and not undertaken personally: emoluments can therefore be treated as those for dependent work (art. 50, par. 1, letter b, Presidential Decree 917/1986), to which VAT is not applied and cannot in any way be defined as self-employment (I attach/do not attach authorization and assignment from my employing institution, in accordance with the obligations set out in art. 53 of Legislative decree 165/2001).Signed\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |

**RECIPIENT OF EMOLUMENTS FOR PUBLIC FUNCTIONS** [[1]](#footnote-1)

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| **R)** Recipient of indemnity, attendance fees or other payments for exercising public functions and am not habitually self-employed (art. 53, par. 1), and/or have a business activity (art. 55 of Presidential Decree 917/1986), so that emoluments fall in the category of work treated as dependent work (art. 50, par. 1, letter f, Presidential Decree 917/1986), to which VAT is not applied and cannot in any way be defined as self-employment and/or contracted work (public employees must attach the authorization of their employing institution in accordance with obligations set out in art. 53 of Legislative decree 165/2001).Signed \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |

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| **S)** Recipient of indemnity, attendance fees or other payments for exercising public functions and who is habitually self-employed (art. 53, par. 1), and/or have a business activity (art. 55 of Presidential Decree 917/1986), so that emoluments do not fall in the category of work treated as dependent work (art. 50, par. 1, letter f, Presidential Decree 917/1986), but must be attributed to self-employed or business activity, for which an invoice must be issued (articles 4 or 5, Presidential Decree 633/1972). I am liable to pay the regional tax on productive activities (IRAP) and therefore relieve the commissioning institution from this obligation.Signed \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |

**RECIPIENT OF EMOLUMENTS AS AUTHOR OR INVENTOR**

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| **T)** Recipient, as author or inventor, of income deriving from the economic use of my inventions, industrial patents and of processes, formulas or information relating to experience acquired in the field of industry, commerce, or science, not earned in relation to a commercial enterprise (art. 53, par. 2), at least 35 years old and to therefore have the right to a 25% flat-rate deduction of expenses (art. 54, par. 8 del Presidential Decree 917/1986).It follows that, pursuant to art. 25 del Presidential Decree 600/1973, a 20% withholding tax will be applied to the tax base, determined taking into account the above.Signed\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |

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| **U)** Recipient, as author or inventor, of income deriving from the economic use of my inventions, industrial patents and of processes, formulas or information relating to experience acquired in the field of industry, commerce, or science, not earned in relation to a commercial enterprise (art. 53, par. 2), less than 35 years old and to therefore have the right to a 40% flat-rate deduction of expenses (art. 54, par. 8 of Presidential Decree 917/1986).. It follows that, pursuant to art. 25 del Presidential Decree 600/1973, a 20% withholding tax will be applied to the tax base, determined taking into account the above.Signed\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |

In relation to all of the above, I also declare that**:**

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| 1. **I am NOT a dependent employee of any other public administration.**

Signed \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |

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| 1. **I AM a dependent employee of another Italian public administration [[2]](#footnote-2)**

Name of Institution Municipality Province postal code\_\_\_ Full address

|  | □ to have requested and obtained the required authorization, which I attach to this form  Indicate the certified email address (**pec)** of the office that has issued the **authorization**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_□ to have requested authorization because ­­­­­­­­­­­­­­­­­­\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
| --- | --- |
|  |  **SIGNED\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_** |

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| 1. **for the purposes of the cap on earnings and social security contributions pursuant to art. 1, par. 471 et seq. of Law 147/2013 (Stability 2014) and art. 13 of Legislative Decree 66/2014 I have not exceeded the set limit[[3]](#footnote-3) and undertake to notify if I do exceed it, unconditionally agreeing to reduce my gross earnings in order to fall below the maximum allowed annual income [[4]](#footnote-4)**

Signed \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |

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| **DECLARATION FOR SOCIAL SECURITY PURPOSES – INPS** |

**For the purpose of INPS social security contributions pursuant to art. 2, par. 25-32 of Law 335/1995, I, the undersigned, confirm the abovesaid and declare that [[5]](#footnote-5):**

1. the services to which this contract refers give rise to professional income not subject to mandatory social security contributions to a social security fund for certain categories of workers and/or payments to the social security fund for professionals are made for the purpose of solidarity, as they do not count towards my pension; it is therefore subject to, under my own responsibility and expense, to payment of the contribution to the INPS separate national insurance and pension scheme (*gestione separata*) (option B and sometimes A).

Signed \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

1. I turned more than 65 (sixty-five) years old prior to 31 March/ 30 June 2001 and requested before this date, during the five-year transition period of application of the provisions in Ministerial Decree 282/1996, exemption from social security contributions and attach the following supporting documentation \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_. (the transition period ended 31 March for individuals subject to the full rate– 33,72% and/or 30 June 2001 for individuals subject to the lower rate 24% – INPS memorandum no. 10416 May 2001) - (previous cases G, H, M and N);

Signed\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

1. I have not exceeded the annual contribution limit of € 113.520.00 [[6]](#footnote-6) and therefore authorize this administration to apply withholding tax. Should I exceed the limit, I undertake to inform the administration so as to stop its application and thereby save it from having to pay sums that are not due. Should I fail to do so, I will return the sum wrongly paid into my INPS separate national insurance and pension scheme as a result of my omission, pending reimbursement by the INPS itself (previous cases G, H, M and N) - NB This case is alternative to no. 4.

Signed \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

1. I have and/or will likely exceed the annual contribution limit of € 113.520.00 and therefore kindly request that this administration not to apply withholding tax. Should I not exceed the limit, I undertake to inform the administration so as to allow it to apply withholding tax and avoid non-compliance. Should I fail to do so, I shall repay the sum requested by the INPS due to my omission (previous hypotheses G, H, M and N) - NB This hypothesis is alternative to no. 3.

Signed\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

1. I have **submitted**/**will submit** (strike out whichever option does not apply) a self-declaration to the appropriate INPS (Italian National Social Security Institute) office, pursuant to art. 4 of Legislative Decree 166/1996 (previous cases G, H, M and N).

Signed \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

1. I hold mandatory social security coverage and/or an indirect pension or a surviving dependents' or direct pension and am therefore subject to 24% contribution[[7]](#footnote-7) (indicate welfare fund of affiliation \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_). Should my status change, I undertake to communicate the variations in order to allow the correct calculation of contributions: 33.72% or 34.23%[[8]](#footnote-8) – (previous cases G, H, M and N) - NB this option is an alternative to no. 7.

Signed \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

1. I do not hold mandatory social security coverage and/or an indirect pension or a surviving dependents' or direct pension and am therefore subject to 33.72% or 34.23% contribution. Should my status change, I undertake to communicate the variations to the client in order to allow the correct calculation of 24% contributions – (previous cases G, H, M and N) - NB this option is an alternative to no. 6 and no. 7.

Signed\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

1. during the first period of tax year 2024, I have received payments/emoluments for non-habitual self-employment pursuant to art. 67, par. 1, letter l) of Presidential Decree 917/1986 for a total sum not exceeding €. 5,000.00, and in particular equal to €. \_\_\_\_\_\_,\_\_\_= (indicate if equal to 0.00) and therefore request that this administration bears this in mind for the purpose of applying the INPS withholding tax (art. 44 Law 326/2003 – INPS memorandum no. 103/2004). Should I exceed the €. 5,000.00 cap, I undertake to inform the Institution so that it can apply the withholding tax and pay the amount due. Should I fail to do so, I am prepared to pay the related costs in full, relieving this Institution from any responsibility or expense incurred for non-payment of the INPS separate national insurance and pension scheme (previous cases M and N) - NB this option is an alternative to no. 9.

Signed \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

1. during the first period of tax year 2024, I have received payments/emoluments for non-habitual self-employment pursuant to art. 67, par. 1, letter l) of Presidential Decree 917/1986 for a total sum in excess of €. 5.000,00, but not above the annual contribution limit of €. 103,055.00 and in particular equal to €. \_\_\_\_\_\_,\_\_\_= and therefore request that this administration bears this in mind for the purpose of applying the INPS withholding tax (art. 44 Law 326/2003 – INPS memorandum no. 103/2004). Should I exceed the limit, I undertake to inform the administration so as to stop its application and thereby save it from having to pay sums that are not due. Should I fail to do so, I will return the excess sum paid by this Institution (previous cases M and N) - NB this hypothesis is an alternative to the previous one, no. 8.

Signed \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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| **DECLARATION FOR INSURANCE PURPOSES – INAIL** |

**For INAIL insurance purposes, pursuant to Legislative Decree 38/2000, I, the undersigned, confirm the statements above and declare:**

* I authorize the commissioning agent to withhold the contribution when making payments to me, on the basis of the premium rate applicable to the risk deriving from this assignment (previous cases G, H, I and L) for an amount that the same commissioning agent deems appropriate for the specific category. I also undertake to pay, on simple request, any insurance premium for payments due after the contracted work assignment has ended (in force as of 1° July 2018 yearly minimum €. 16.373,70, annual ceiling €. 30.408,30 – INAIL memorandum no. 43 dated 13 November 2018).

Signed \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

* I do not hold any other coordinated and continuous collaboration contract overlapping with the one considered herein, neither with other clients nor with other autonomous structures of the Institution. I undertake to communicate promptly any variations to these conditions in order to allow the correct calculation of the INAIL premium to be paid by each client and avoid that the Institution pay more or less than required (previous cases G, H, I and L).

Signed\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

* I hold another coordinated and continuous collaboration contract for the following assignment \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ (indicate the involved Institution and/or autonomous structures), covering the period from \_\_\_\_\_\_\_\_\_\_\_\_\_to \_\_\_\_\_\_\_\_\_\_\_ and with a total remuneration of €. \_\_\_\_\_\_.\_\_\_= (if more writing space is required, complete the form with the same data and attach it to the present one). I undertake to communicate promptly any variations to these conditions in order to allow the exact calculation of the INAIL premium to be paid by each client and avoid that the Institution pay more or less than required (previous cases G, H, I and L).

Signed \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Declaration pursuant to art. 23 of Presidential Decree no. 600 of 29 September 1973,
as subsequently amended (year 2024)

I, the undersigned, \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Italian fiscal code \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**Marital status** single legally and actually separated

 married widowed divorced

**For the purpose of the IRPEF withholding tax, I expressly request** (in particular in cases C, G, Q and R; possibly also in cases A, B, M and S):

1. application of the marginal IRPEF income tax rate of \_\_\_\_ % instead of the progressive rate income tax applied to earnings in the tax period.

Signed \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**For the purpose of applying the deduction for subordinate employment or similar, pursuant to art. 13 of Presidential Decree 917/1986**:

REQUEST, under my own responsibility, starting \_\_\_\_\_\_\_\_\_\_\_\_\_ 2024, tax credits **for subordinate employment or similar** pursuant to art. 13, par. 1, letters a), b), c), par. 1-bis and par. 2 of Presidential Decree 917/1986 on the basis of my total income, to be scaled against the period of employment in the year.

NOTIFY that my expected total income for the year 2024, net of deductible costs and including earnings deriving from this contract, but excluding the land registry value of my home and its appurtenances, considering the gross value of the contribution for “rientro cervelli” (incentive for the return of skilled workers to Italy) is equal to €. \_\_\_\_\_\_\_\_\_\_.\_\_\_= [[9]](#footnote-9).

Signed \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**For the purpose of applying the so-called Bonus 80 Euro tax credit, pursuant to art. 13, par. 1-bis, of Presidential Decree 917/1986 I, the undersigned declare that I forfeit it and relieve the withholding agent**

Signed \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**For the purpose of tax credit for dependant family members pursuant to art. 12 of Presidential Decree 917/1986 I, the undersigned, confirm the abovesaid and** (only for previous cases C and G)**:**

DECLARE that my expected total income for 2024, net of deductible costs and including earnings from this contract, but excluding the land registry value of my main home and its appurtenances, is €. \_\_\_\_\_\_\_\_\_\_.\_\_\_= [[10]](#footnote-10).

Signed \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

## REQUEST

under my own responsibility, the following **tax credits** **for dependent family members**, within the limits set out in art. 12 of Presidential Decree 917/1986 on the basis of my total income[[11]](#footnote-11):

 **Tax credit for dependant spouse starting \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_** - (art. 12, par. 1, letter a, Presidential Decree 917/1986)

Spouse's fiscal code \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ (**must be indicated EVEN IF NOT dependent**)

(Brief note) A dependant spouse is one who is not legally and effectively separated and **whose personal annual income is not greater than €. 2,840.51=** before deductible expenses. To determine whether the € 2,840.51= limit has been exceeded, the following incomes must be summed: 1) ordinary income such income from dependent work, self-employment, business, etc., 2) notional income such as income from land and buildings, including your home, etc., as well as remuneration paid by international organizations, diplomatic and consular offices, the Holy See and institutions directly managed by the Holy See, as well as the central institutions of the Catholic Church. Income taxed separately as arrears, severance payments, as well as advance payments or advanced severance payments do not count towards the abovesaid income limit.

 **Base tax credit for children (natural, adoptive, entrusted or related) starting** ;

 **Increased credit for each child less than three years old starting** ;

 **Increased credit for the first child if the spouse is absent starting\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_**;

 **Increased credit for each disabled child starting** ;

 **Credit for other family members (art. 433 of the Civil Code) starting** ;

I, the undersigned, also declare that the individuals for which I have a right to IRPEF tax credits, respecting the income limit of €. 2,840.51= each, are the following (disabled persons pursuant to art. 3, Law no. 104 of 5 February 1992):

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| *Surname and Name* | Date of Birth | *Italian fiscal code* *(mandatory)* | *Status (\*)*  | *Disabled**(indicate YES/NO)* | *requested dependence % (see notes)* |
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|  |  |  |  |  |  |

(\*) child, recognized natural child, adoptive child, entrusted, related, other cohabiting family member - (fill in another form if you run out of space)

I, the undersigned, also declare that the other parent is missing or has not recognized his natural children and I, the undersigned,

* am not married;
* formerly married, I am legally and effectively separated;
* am not married and have the adoptive, entrusted, related child/children of the undersigned requesting party;
* formerly married, I am legally and effectively separated and have the adoptive, entrusted, related child/children of the undersigned requesting party;
* tic this box if you wish to request the credit as the spouse in the case of the 1st child; it may be requested if more convenient with respect to the other options.

(*date*) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ SIGNED \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

I, the undersigned, considering that my family comprises at least four children, for which I request tax credit as dependent children (see previous statement), also request

 **Tax credit for large families starting \_\_\_\_\_\_\_\_\_\_\_** - (art. 12, par. 1-bis, Presidential Decree 917/1986)

to this end I declare that I have no other income besides subordinate work or similar and that deriving from ownership of my main home and its appurtenances (MEF Decree 31 January 2008).

(*date*) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ SIGNED \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

I, the undersigned, also declare that my **non-dependent spouse** *(full name)*\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, born on \_\_\_\_\_\_\_\_\_\_\_\_\_\_ in \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, has the following Italian fiscal code \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_.

(*date*) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ SIGNED \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

(Brief Notes) The following are considered dependent family members: children, including recognized natural, adoptive or related children, as well as any other person indicated in art. 433 of the civil code that cohabits with the taxpayer or receives food allowance not resulting from provisions issued by legal authorities (art. 433 of the civil code: the spouse – legitimate or legitimized children, natural or adoptive and, in their absence, their close descendants even natural – the adoptive parents– sons-in-law and daughters-in-law – parents-in-law - siblings or half-brothers and half-sisters, nieces/nephews, separated or divorced spouse in receipt of alimony).

As set out in 12, par. 3 of the TUIR (Italian consolidated law on income tax), tax credits for dependent family are due as long as each dependent individual's the total income, including remuneration form international organizations, diplomatic and consular offices, the Holy See and institutions directly managed by the Holy See, as well as the central institutions of the Catholic Church is no greater than €. 2.840,51=, gross of any deductible expenses.

The reference parameter, for the purpose of calculating the tax credit due, is the total income representing the taxpayer's total income, gross of any deductible expenses.

The tax mechanism for tax credit differs in accordance with the age of the child and the income of the person benefitting from the credit

Article 12, par. 1, letter b) of the TUIR provides for tax credit as follows:

1. the tax credit is by law apportioned equally (50% each) between parents who are not legally and effectively separated or, by mutual agreement, is assigned to the parent with the greater total income;
2. in the case of legal and actual separation, or of annulment, dissolution or termination of the civil effects of the marriage, the tax credit is assigned, in the absence of any agreement, to the parent with custody;
3. in the case of shared or joint custody, the tax credit is divided equally between the parents in the absence of an agreement (the credit is assigned entirely to the second parent when the primary carer or, in the case of joint custody, one of the primary carers cannot fully or in part benefit from the tax credit due to his/her limited income - the beneficiary, except where otherwise agreed between the parties, must pay the other primary carer a sum equal to that of the entire tax credit or, in the case of joint custody, a sum equal to 50% of the tax credit);
4. in the case of a spouse fiscally dependent on the other, the credit is assigned entirely to the latter;
5. if the other parent is deceased (deceased spouse) or has not recognized his natural children and the taxpayer is not married or, if married, he/she was subsequently legally and effectively separated, or if there are adoptive, entrusted or related children of the taxpayer only and he/she is not married or, if married, he/she was subsequently legally and effectively separated, for the first child, where more convenient, tax credit is applied for the dependent spouse and subsequent children.

Disabled children are exclusively those pursuant to art. 3 of Law no. 104 dated 5 February 1992.

Tax credits are mutually exclusive and the larger tax credit comprise the others.

I, the undersigned, resident in the EU and/or a State belonging to the European Economic Area (EEA), pursuant to art. 1, par. 1324, 1325 and 1326 of Law 296/2006 and Ministerial Decree no. 149 dated 2 August 2007, for the purpose of tax credit for dependent family members (see the previous statement)) attach this self-drafted affidavit pursuant to art. 47 of Presidential Decree 445/2000, in which I declare the following conditions:

1. the degree of kinship of the above-stated family members for which I intend to request a tax credit, indicating the month in which the conditions apply and that in which they cease to apply;
2. that the individual income of the above-said family members, before deductible expenses and including income produced outside Italy, is no greater than € 2,840.51 for the entire tax period;
3. That I am not in receipt of tax benefits in relation to dependant family members in the foreign country of residence or in any other country besides Italy.

(*date*) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ SIGNED \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

I, the undersigned, a non-EU citizen pursuant to art. 1, par. 1324, 1325 and 1326 of Law 296/2006 and Ministerial Decree no. 149 dated 2 August 2007, for the purpose of deducting expenses for dependent family members (see the previous statement) attach (**compulsory documentation – mutually exclusive hypotheses**):

* original copies of documentation issued by the Consular authority of my country of origin, translated into Italian and certified by the appropriate Prefect's office;
* documentation with Apostille, for individuals from countries party to the Hague Convention of 5 October 1961;
* valid documentation from the country of origin, pursuant to legislation there in force, translated into Italian and certified by the Italian consulate in the country where the document originated as a true copy of the original.

I, the undersigned, also attach certificates issued by the tax authorities in the country of residence to document the situation indicated in the previous letters b) and c) of art. 1 of Ministerial Decree no. 149 dated 2 August 2007.

*(date)* \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ SIGNED \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

I , the undersigned, resident in the EU and/or a State belonging to the European Economic Area (EEA) that ensures an adequate exchange of information with Italy, in relation to the provisions of par. 3‐bis of art. 24 of the TUIR (Consolidated Tax Act), for the purpose of requesting tax credit for dependent family members (see the previous statement), declare that I meet the requirements and conditions set out in the MEF (Ministry of Economy and Finance) Decree dated 21 September 2015 and am a subordinate employee or similar, attach hereto a self-drafted affidavit in lieu of certification pursuant to art. 47 of Presidential Decree 445/2000, which certifies the requirements specified in art. 2 of the mentioned MEF Decree dated 21 September 2015 and undertake to respect the provisions therein.

(*date*) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ SIGNED \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Having already requested tax credits and produced the requested documentation in the past, I confirm that the certified conditions still apply.

(*date*) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ SIGNED \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**For the purpose of requesting rent tax credit pursuant to cui art. 16 of Presidential Decree 917/1986**:

## REQUEST

under my own responsibility, starting \_\_\_\_\_\_\_\_\_\_\_\_\_ 2024, direct application by the withholding agent, when calculating the end of year balance payment, of **rent tax credit** pursuant to art. 16, par. 1 to 1-ter, of Presidential Decree 917/1986, alternatively, within the limits and in accordance with the conditions therein and for this purpose declare (MEF Decree 11 February 2008):

1. that I only have income as a dependant worker or similar;
2. that the rental contract for the home and its appurtenances[[12]](#footnote-12) has been stipulated or renewed, pursuant to Law 431/1998, on (*date*) \_\_\_\_\_\_\_\_\_\_, registered on \_\_\_\_\_\_\_\_\_\_\_\_\_ in \_\_\_\_\_\_\_\_\_\_\_\_ as no. \_\_\_\_\_\_\_;
3. that the rented property is my home for no. \_\_\_\_ months during the tax period;
4. that I am \_\_% beneficiary of the tax credit inasmuch as I am a signatory to said contract and considering the division among those entitled;
5. that I undertake to notify the administration of any variations to said conditions before the end-of-year balance payments for the purpose of calculating tax credit

Signed \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**For the purposes of calculating the Regional and Municipal additional IRPEF income tax on individuals, I, the undersigned**

**declare:**

that my residence for tax purposes on 1 January 2024 was

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ (place) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ (address)

**request:**

the down payment of the additional municipal tax in a single instalment (tic this hypothesis if desired)

(*date*) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ SIGNED \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

I, the undersigned, also undertake to notify the withholding agent within 30 days of any variation that may lead to the loss of the requested tax credit and changes to any information provided of use to the withholding agent, relieving the withholding agent of any responsibility.

(*date*) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ SIGNED \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

I, the undersigned, avail myself of the right, pursuant to art. 23, par. 4 of Presidential Decree 600/1973, to request that the administration take into account, for the purpose of calculating the end-of year tax balance, also the income from dependent work or similar earned during the previous work contract in 2018. I therefore undertake to deliver the wage and tax statement (*certificazione unica*) by 12 January of the tax year subsequent to that in which I received the emoluments.

(*date*) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ SIGNED \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Pursuant to art. 23, par. 3 of Presidential Decree 600/1973, should the final balance at the end of the year be insufficient to deduct taxes, I intend to (tic the desired option):

* pay the withholding agent the sum still owed by 28 February of the subsequent tax period;
* authorize the withholding agent to take these sums from payments made subsequent to the month in which the final tax payment is due (a 0.5% monthly interest is applied to deferred payments, which will be withheld and paid in accordance with the terms and procedures set out for such sums).

(*date*) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ SIGNED \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

As for the PROCESSING OF PERSONAL DATA, the notice, drafted in accordance with indications set out in art. 13 of EU Regulation 679/2016, is published on the University portal, under the Privacy section at <https://www.unisi.it/ateneo/adempimenti/privacy> .

You are advised to read the above-mentioned notice carefully. You are informed that:

data shall be processed in accordance with the principles set out in art. 5 (lawfulness, propriety, transparency, proportionality, relevance, accuracy, minimization of processing, limitation of retention, etc.) for the purposes of this contract. To fulfil any formalities derived, data may be transmitted to third parties (e.g.: INAIL, Internal Revenue Agency, etc.);

the personal data Controller is the University of Siena, represented by the Rector;

the personal data Supervisor is Avv.to Giuseppe Versaci;

Data shall be collected and processed with the help of paper and IT instruments through procedures that guarantee safety and confidentiality, and shall be stored in paper and/or digital archives;

the interested parties can exercise their right in respect of the University, pursuant to articles 15 and ss. of the European Regulations. In particular, they are entitled to access their personal data and request its correction, integration, cancellation (the so-called “right to be forgotten”), and limit its processing.

Having read carefully the notice on the processing of personal data published on the University portal under the section Privacy, I **AUTHORIZE** the University of Siena to process my personal data.

I, the undersigned, confirm, for tax, social security and insurance purposes, that my status corresponds to the previous letter \_\_\_\_\_ and I undertake to fulfil the relevant requirements, as well as communicate promptly any variations, exempting the commissioning Institutions from any related responsibility.

(*date*) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

 Signed \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

ATTACHMENTS: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**Re: receipt of emoluments from the University**

I, the undersigned,

Italian Fiscal Code.

type of employment relationship

# Requests

that payments be made into the following:

* Bank account
* Post office account (no postal savings books)
* Prepaid card (only those with an IBAN code)

(N.B. any penalties provided for by the ABI circular no. 2797 of 23/05/2003 for the omission of any part of the IBAN code will be payable by the recipient)

**IBAN** (27 alphanumeric characters)

 \_\_ \_\_ \_\_ \_\_ \_\_ \_\_ \_\_ \_\_ \_\_ \_\_ \_\_ \_\_ \_\_ \_\_ \_\_ \_\_ \_\_ \_\_ \_\_ \_\_ \_\_ \_\_ \_\_ \_\_ \_\_ \_\_ \_\_

**CIN** \_\_\_\_ (1 letter) - **ABI** \_\_ \_\_ \_\_ \_\_ \_\_ (5 numbers)

Bank

**CAB** \_\_ \_\_ \_\_ \_\_ \_\_(5 numbers) Branch

(Branch address )

account number \_\_ \_\_ \_\_ \_\_ \_\_ \_\_ \_\_ \_\_ \_\_ \_\_ \_\_ \_\_(12 alphanumeric characters)

**SWIFT CODE** (for payments made into foreign accounts– 8/11 characters) \_\_ \_\_ \_\_ \_\_ \_\_ \_\_ \_\_ \_\_ \_\_ \_\_ \_\_

**N.B. the account must be registered solely or jointly in the name of the recipient.**

Place and date,

 Signed

**ATTACHMENTS:**

* ***Copy of the IBAN code issued by the Agency***
* ***Copy of the Italian fiscal code***

**DATA REQUIRED FOR INCOME CERTIFICATION**

**(pursuant to art. 4, par. 6-ter and 6-quater, of Presidential Decree no. 322 issued 22 July 1998)**

I, the undersigned,

Surname\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_Name\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Italian fiscal code\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**Marital status:**

Single □ Married □ Divorced □

Legally and actually separated □ Cohabiting □ Widowed □

**Spouse's details**

Surname\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Name \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Born in \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ on \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Italian fiscal code \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ (mandatory: attach a copy of the fiscal card)

Signed \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**request**

**that the INCOME CERTIFICATE (CU), for cases in which it is not sent by certified mail with return receipt to the address for tax purposes or uploaded in the *UGOV Stipendi* online service, be sent to the following non-institutional email address (i.e. not @unisi.it)**

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

 *please write clearly*

 **Signed\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**Date *\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_***

1. In these cases the job is generally assigned by the State, Regions, or other local authorities. Activities can be considered public services when their completion is governed by public laws, in order to manifest and form the will of the public administration and is undertaken with authoritative power; for example, remunerations paid to auditors of local area authorities, indemnities received by members of committees, the formation of which is required by Law, members of the local planning authority, etc. [↑](#footnote-ref-1)
2. For the purpose of the authorization provisions pursuant to art. 53 of Legislative Decree 165/2001. [↑](#footnote-ref-2)
3. **240,000.00 Euros gross per year**. [↑](#footnote-ref-3)
4. See the PCdM Public Function Department memorandum no. 3 dated 18 March 2014. [↑](#footnote-ref-4)
5. These declarations, where compatible, may also be used by study grant recipients exempt from IRPEF, such as research fellowships, doctoral research grants, etc. [↑](#footnote-ref-5)
6. Valid for the year 2024 [↑](#footnote-ref-6)
7. Rates for 2022 – INPS memorandum no. 19. dated 6 February 2019 [↑](#footnote-ref-7)
8. For the higher rate see INPS memorandum no. 122/2017 or no. 18/2018: as of 1 July 2017, for collaborators, fellowship recipients and doctoral students in receipt of study grants, heads of administrative offices, auditors and outside auditors, those registered exclusively to the separate national insurance and pension scheme (*Gestione Separata*), non-pensioners and not VAT registered, owe an additional 0.51% contribution (to fund unemployment benefits - DIS-COLL). [↑](#footnote-ref-8)
9. This declaration is an alternative to that requesting tax credit for dependent family members and in the case of incompatible conditions in terms of attribution, the greater of the two indicated will be applied. [↑](#footnote-ref-9)
10. This declaration is an alternative to that requesting tax credit for dependent family members and in the case of incompatible conditions in terms of attribution, the greater of the two indicated will be applied. [↑](#footnote-ref-10)
11. Tic the box corresponding to the requested tax credit. [↑](#footnote-ref-11)
12. A primary home is that in which the requesting party, holding the rental agreement or his/her family members who live there usually. [↑](#footnote-ref-12)