



TAX AND SOCIAL SECURITY DATA COLLECTION FOR PROFESSIONAL SELF-EMPLOYMENT INCOME

Article 54 TUIR

Section 1 - General Part. Personal data and option for the application of the convention against double taxation for non-residents

i. *DIRECTORATE/DEPARTMENT/CENTRE/SYSTEM* _____

I, the undersigned _____ Ph. _____

ATTENTION: an E-MAIL ADDRESS WITHOUT UNIPI EXTENSION must be given in order to receive
the web pay slip and the C.U. (the Italian annual declaration of taxes withheld by the employer)

E-MAIL _____

Italian tax code/ 'Codice Fiscale':

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**ATTENTION: an Italian tax code is required also for payment of foreign
individuals**

CITIZENSHIP _____

and (*if resident abroad*) foreign identification code: _____

I declare

under my own responsibility:

- that I was born on

--	--	--	--	--	--	--	--

 city _____ prov. _____
- Country:
- that, as at 01.01.2025, my fiscal domicile is in _____
 - via/piazza _____ nr. _____

C.A.P.

--	--	--	--	--	--

 city _____ prov. _____

- that my tax residence is in _____
- Marital status _____

- that I am the holder of the following IVA/VAT number

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

- that I am enrolled in the professional register or list _____

- that I am registered with the social security fund or institution _____

- that I am currently in the following profession _____

- that I carry out the assignment in the following country¹ _____

- that I am a permanent employee at _____

Fill in the following data even if the employing institution/company is abroad:

Via _____ C.A.P. City _____ Prov. _____

Tel. _____ email _____/PEC _____

C.F./P.IVA/VAT _____

- that I have a fixed-term employment relationship at _____

indicate the period (DD/MM/YY):

from _____ to _____

Fill in the following data even if the employing institution/company is abroad:

Via _____ C.A.P. City _____ Prov. _____

Tel. _____ email _____/PEC _____

C.F./P.IVA/VAT _____

¹ This information is important especially if the service is performed remotely and does not include a stay in Italy.

- I declare that I choose the following method of payment for said assignment:

With receipt of the same Credited to bank/post office c/a |
IBAN COORDINATES *in the name or co-owned by the collaborator*

NAZ ID	CIN E	CIN	ABI	CAB	ACCOUNT NUMBER

bank Agency No. _____

address city _____

_____ Post

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BIC/SWIFT (Foreign Banking Institutions)

Note: IBAN is mandatory.

FOR FISCAL RESIDENTS ABROAD operating in presence

- *(if resident abroad and the service is performed in Italy)* I request

to avail myself

not to avail myself

of the Convention for the avoidance of double taxation between Italy and (foreign country of residence) upon presentation of the prescribed documentation provided by the foreign tax authority

- In particular, I request the application of Article ... of the current Italy/..... Convention.

SECTION II - PROFESSIONAL SELF-EMPLOYMENT

Declaration for professional self-employment assignments

NOTE: Invoicing must be done electronically, indicating the following unique office code (provided by the Department/Directorate):

(NOTE: as of 14 July 2018, professionals are no longer required to invoice according to the split payment mechanism)

I confirm (see Section I) that I am the holder of VAT no. _____ with the following ATECO code _____ and

that I am a professional under the ordinary accounting regime

that I belong as a partner to the Associated Firm _____

CF/VAT _____

that I am a partner of the following STP (Professional Partnership) with the business name _____

CF/VAT _____

Declaration for the purposes of simplified regimes:

I declare that in the current calendar year I have opted for the following special regime, as I meet the relevant requirements:

minimum taxpayer under the advantageous regime (phasing out) – Article 1 paragraph 96 to 117 of Law 244/2007 as amended by Article 27 of DL 98/2011

flat-rate taxpayer - Article 1 paragraphs 54 to 89 of Law 190/2014

Compliance with the University policy (professionals - section VII to follow):

- In the event of a change of status (e.g. from professional to employee), the service provider undertakes, before closing the VAT number, to invoice all the services rendered during the period in which they were a professional (Circular 20/2019 Agenzia delle Entrate) by liaising with the structure.
- If the service provider belongs to an associated firm or to a professional partnership, they undertake not to enter into the agreement personally but through their reference structure to which the subsequent invoice is to be referred.
- In the event of a change in the tax regime during the year, the service provider remains aware that the Administration will take note of the change while remaining within the allocated budget, which cannot be exceeded for any reason.
- The professional undertakes not to charge the University for any stamp duty indicated on the invoice.
- The professional undertakes to document any expenses to be reimbursed by the University (provided they are mentioned in the agreement) by attaching the receipt along with the tax document ¹, proving that the expense has been paid by traceable means unless the payment method is directly attested in the expense tax document.
- If there are supporting documents for expenses, the invoice may also list the reimbursed expenses cumulatively on a separate line, without prejudice to the possibility of itemizing them individually on the invoice.

¹ The professional may provide either the original paper document or an image copy obtained through a technical procedure that complies with the CAD and AGID Guidelines.



Date _____

The Professional _____