

i. DIRECTORATE/DEPARTMENT/CENTRE/SYSTEM

Ph.

E-MAIL

[illegible]

CITIZENSHIP

and (if resident abroad) foreign identification code:

I declare

under my own responsibility:

- that I was born on

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 city prov.

Country:

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

C.A.P.

--	--	--	--	--

 city _____ prov. _____

-
- protocollo@pec.unipi.it

- [illegible]

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- tion

-

-

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

Via _____ C.A.P.

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 City _____ Prov. _____

Tel. _____ email _____/PEC _____

C.F./P.IVA/VAT _____

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.

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 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	☐	
<i>IBAN COORDINATES</i>		<i><u>in the name or co-owned</u> by the collaborator</i>		
NAZ ID	CIN E	CIN	ABI	CAB
ACCOUNT NUMBER				
bank Agency No. _____				
address _____				
Postal code				city
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 - Declaration of projected income

I declare that – for the tax year 2025 – my projected income will be EUR _____
possibly including EUR _____ relating to
emoluments paid following the application of the brain gain/repatriated workers scheme
and, in any case, net of income relating to the real estate unit used as the principal
dwelling¹

¹ If you have received emoluments related to the “brain gain” and “repatriated workers” schemes, your income will be lowered by the percentages required by law: however, it must be declared in full for the purposes of specific deductions and bonuses.

Section III - Tax declaration relating to tax deductions –

For the recognition of residual tax DEDUCTIONS (after entry into force of the legislation on INPS allowance for children – ‘assegno unico’) pursuant to Article 12 paragraphs 1 and 2, 3 and 4 of the Unified Text of Direct Taxes (Presidential Decree 917/1986) I declare that I am entitled to the following deductions. In my capacity as substitute taxpayer, I DECLARE that the family members indicated below, potentially subject to the residual tax deductions, do not possess in the tax period of reference a total income exceeding EUR 2,840.51 including the main residence and for children under 24 years of age an income exceeding EUR 4,000.00. PLEASE REMEMBER THAT EXEMPTED INCOME DOES NOT CONTRIBUTE TO THE STATUS OF DEPENDENT FAMILY MEMBERS; e.g. the receipt of a doctoral scholarship or allowance does not cause the condition of being a dependent family member to be waived if the other conditions are met.

Please note that the Budget Law for 2025 (Law 207/2024) has established that tax deductions for dependent children are due only up to the age of 30 unless there are situations of ascertained disability (Article 1 paragraph 11 letter a), no. 1)) pursuant to Law 104/1992.

Please also note that the Budget Law for 2025 (Law 207/2024) has limited the deduction for “other dependents” only to relatives in the ascending line (Article 1(11)(a)(2)) who cohabit with the taxpayer.

Finally, please note that the Budget Law for 2025 (Law 207/2024) has restricted the use of deductions for dependent family members of **foreign citizens not residing in Italy to cases where such dependents reside in Italy** (Article 1 paragraph 11 letter b)

Based on these principles, the following information is required:

Preliminary declarations on deductions

I authorise the allocation of deductions:

☐ to be calculated and attributed on the basis of the presumed annual total income paid by the withholding agent;

☐ to be calculated and attributed on the basis of the presumed annual total income reported in Section II;

☐ **I REQUEST**, if applicable (declared income in Section II equal to or less than EUR 15,000), to allocate the amount of the minimum non-proportional deduction (EUR 1,380) in full at the time of tax adjustment and not monthly.

Declaration for the purposes of individual deductions (tax codes always required):
for foreigners, make sure that family members reside in Italy (see Section III):

Dependent spouse deduction:

☐ for a dependent spouse who is neither legally nor actually separated:
 SURNAME _____ NAME _____
 born in _____ () on _____ C.F. _____

Possible deduction for disabled children (any age)

☐ indicate: SURNAME _____ NAME _____ born
 in _____ () on _____ C.F. _____

Possible deduction for dependent children aged over 21 years and under 30

☐ indicate: SURNAME _____ NAME _____ born
 in _____ () on _____ C.F. _____

☐ indicate: SURNAME _____ NAME _____ born
 in _____ () on _____ C.F. _____

Dependent children under the age of 21 who are eligible for the INPS universal allowance (assegno unico):

☐ indicate: SURNAME _____ NAME _____ born
 in _____ () on _____ C.F. _____

☐ indicate: SURNAME _____ NAME _____ born
 in _____ () on _____ C.F. _____

Deduction for other dependents (only cohabiting ascendants)

☐ For no. ____ other dependents (indicate relationship in note) to the extent of 100% () /
 50% ()

SURNAME _____ NAME _____
 born in _____ () on _____
 C.F. _____

Section IV – Declaration for Supplementary Allowance purposes

Preliminary declarations on supplementary allowance:

☐ **I HEREBY REQUEST** that the supplementary allowance be withheld even if it is due

☐ **I WILL** independently determine the supplementary allowance in my tax return since the income reported in Section II exceeds EUR 15,000

Declarations on the treatment of the supplementary allowance

☐ **I HEREBY REQUEST** the application of the supplementary allowance if the statutory requirements are met on the basis of the income projections for 2025 set forth in Section II and confirm that my presumed yearly income will not exceed EUR 15,000.00.

☐ **I UNDERTAKE** to promptly declare any change that, by altering my income situation, could change the conditions for entitlement to the supplementary allowance.

SECTION V – Declaration for the purposes of assimilated work income (Article 50(1)(b) TUIR) – Compensation paid by third parties

- ☐ Application, also at the time of tax adjustment, of a higher tax rate than that resulting from the income brackets applied during the year, within the limits prescribed, at the rate of _____ (in order to avoid the tax due at settlement being too high in the presence of other income)

Note: N.B. This request will be BINDING for the entire fiscal year.

Date _____

The Scholarship holder
