

Questionnaire for the control of the obligation and/or convenience to the completion of the 730/2025 tax return form for the fiscal year 2024, and of the additional W, M and T forms.

The 730 return tax form can be submitted only by the following people:

- those residing in Italy in the year 2024 and/or 2025.
- those who have received income from dependent employment or likewise.
- those who do not have any withholding agent who could carry out the balance

LAST NAME: _____

NAME: _____

RESIDENCE: _____

EMAIL ADDRESS: _____

EMPLOYER: _____

1) VERIFICATION FOR THE COMPULSORY AND OPTIONAL COMPILATION OF THE 730 TAX RETURN FORM

Fiscal residency and dependents	YES	NO	NOTES
Have You moved to another Municipality or another Region, different from the one you were living in last year and you didn't communicate the change to Your employer? In case of positive answer to the above question, You have to fulfill the 730 tax return form .			
Did Your spouse or any of you children, who live with You, receive in 2024 any income, lower than 2.840 euros (4.000 euros for children aged under 24) and You haven't communicated it to your employer yet? In case of positive answer, it is not compulsory to submit the 730 tax return form, but it could be useful .			

INCOME received in 2024. If you answer yes to at least one of the following questions, please submit the form	YES	NO	NOTES
Have You received, as an employee, income from more than one employer and you haven't asked the last one to make the balance/equitable division of all the previous incomes?			
Have You received any earnings certificated by CU 2025, beyond Your income as an employee, for example any income for occasional freelance jobs?			
Do You own in Italy any lands or real estates other than your main residence?			
Do You own in Italy any properties that You have put on rent?			
Have You received any dividend from companies in which you are a partner?			

EXPENSES AND CHARGES INCURRED in 2024: The compilation of 730 form <u>is not compulsory</u> but <u>could be useful</u> if one of the following situations occurs	YES	NO	NOTES
Have You incurred any medical expenses for yourself or for your dependents for an amount greater than €130 in the year 2024? (e.g.: dentist, medical care exams, etc. ..)			
Have You signed a mortgage for the purchase of your first house?			
Have You got any life insurance policies for death risk or permanent disabilities (excluding sickness insurance for medical expenses' reimbursement or hospitalization)?			
Have You incurred any expenses for yourself or for your dependents for the enrollment in primary/secondary/high schools or colleges ?			
Have You incurred any funeral expenses for deaths of family members? (even if not dependent)			
Have You incurred any expenses related to sports activities of your children, aged between 5 and 18?			
Have You incurred expenses for public transport services used by you or by any dependent member of your family? (e.g train pass or bus pass)			
Have You incurred any expenses for donations to Onlus or NGO (Non Governmental Organizations)?			

Have You incurred any expenses for your children's kindergarten enrollment (maximum age of the child: 3 years old)?			
Have You autonomously deposited any amount of money to Social Security Funds for the Complementary / Supplementary pension?			
Have You paid any support to your ex-spouse , pursuant to a Court sentence?			
Have You incurred any expenses for building renovation of real estates owned in Italy, or received a certificate from your house manager on maintenance expenses (such as installation of photovoltaic system, air conditioning, boiler, windows replacement, external painting, etc...)			
Have You incurred any expenses for the purchase of furniture and household electrical appliances for the home furnishing of a real estate subjected to property renovation (they must not refer to the common parts of the condominium)?			
Have you incurred any expenses for energy saving measures on properties owned in Italy? (e.g.: solar panels, condensing boilers, energy saving window frames, etc.)			
Have you incurred any rent expenses for the home in which you reside (having a total gross income lower than 31.000 euros)?			

2) CONTROL ON THE MANDATORY COMPILATION OF THE W, M and T forms of the 730/2025 TAX RETURN FORM

In case of positive answer (YES) to any of the following questions, You <u>have to submit</u> the 730/2025 TAX RETURN FORM	YES	NO	NOTES
Do You own any land or properties abroad (for example, in your mother country)?			
Do You own any properties for rent abroad?			
Do You have any bank account abroad (for example in your mother country), with an average current account balance upper than 5.000 euros? In case of positive answer, please, provide the bank account statement, together with the medium amount (of Your bank account) referred to the fiscal year 2024, as well as the highest amount owned in 2024 (on the same above mentioned bank account).			
Do You own, personally or by means of a TRUST, any financial investments abroad (e.g. government securities, bonds, derivative instruments, shares, life insurance or social security policies), not managed through any intermediaries in Italy?			
Do You own cryptocurrencies, not managed through a financial intermediary present in Italy?			
Do You own any luxury goods abroad, such as yachts, precious jewels, artworks, luxury cars, or precious metals?			
Have you received in 2024 any Certificates for income or earnings in addition to that of your current employment incomes?			

Have You received in 2024 reimbursement for expenses and charges that You have declared within the 730 tax return form or REDDITIPF in previous years (e.g. reimbursement of health expenses from assistance funds you are registered to)?			
Have You received capital income from assets held abroad of any kind, without any financial intermediaries in Italy? (E.g.: company dividends, capital gains, interest on bonds, insurance redemptions...)			
Did You receive capital gains and other proceeds from the sale of cryptocurrencies in 2024, exceeding the amount of 2,000 euros?			
Did You receive in 2024 any compensation for termination of agency relationships or coordinated and continuous collaboration, or sums of any kind arising from judicial authority's order?			
Did You receive refunds and compensation for loss of income from previous years in 2024?			
Did You realize capital gains in 2024 from the sale of building land or from the sale of properties in Italy, owned for less than 5 years?			
Did You receive any income from occasional rental of pleasure boats and/or vessels in 2024?			
Do You receive any retirement fee from abroad, while you have your residence status in Italy?			

Have You to declare the revaluation of building or land owned in Italy and/or of participations in Italian companies along 2024? Have You to declare Capital gains from the sale of holdings in companies (included companies from abroad), that you have received in 2024?			
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DATE ____ / ____ / 2025

SIGNATURE
