

**Questionnaire for the control of the obligation and/or convenience to the completion of the 730/2026 tax return form for the fiscal year 2025, and of the additional W, M and T forms.**

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

- those who have been residing in Italy in the year 2025 or 2026 for more than 183 days.
- 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 in ITALY: \_\_\_\_\_

EMAIL ADDRESS: \_\_\_\_\_

EMPLOYER: \_\_\_\_\_

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

	YES	NO	NOTES
<b>Fiscal residency and dependents</b>			
<p>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 <b>have to fulfill the 730 tax return form.</b></p>			
<p>Did Your spouse or any of you children, who live with You, receive in 2025 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, <b>it is not compulsory</b> to submit the 730 tax return form, but it <b>could be useful.</b></p>			

	YES	NO	NOTES
<p><b>INCOME received in 2025.</b></p> <p><b>If you answer yes to at least one of the following questions, please submit the form</b></p>			
Have you received, as an employee, in 2025 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 2026, 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?			
<p><b>EXPENSES AND CHARGES INCURRED in 2025:</b></p> <p><b>The compilation of 730 form <u>is not compulsory</u> but <u>could be useful</u> if one of the following situations occurs</b></p>			
Have you incurred any <b>medical expenses</b> for yourself or for your dependents for an amount greater than €. 200 in the year 2025? (e.g.: dentist, medical care exams, etc. ...)			

	YES	NO	NOTES
Have you signed a <b>mortgage</b> for the purchase of your first house?			
Have you got any <b>life insurance policies</b> 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 <b>enrollment in primary/secondary/high schools or colleges</b> ?			
Have you incurred any <b>funeral expenses</b> for deaths of family members? (even if not dependent)			
Have you incurred any expenses related to <b>sports activities</b> of your children, aged between 5 and 18?			
Have you incurred expenses for <b>public transport services</b> 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 <b>kindergarten enrollment</b> (maximum age of the child: 3 years old), but you have not received any sums for the INPS Nursery Bonus?			
Have you autonomously deposited any amount of money to <b>Social Security Funds (e.g. Cometa)</b> for to private funds for the Complementary / Supplementary pension?			

	YES	NO	NOTES
Have you paid any <b>support to your ex-spouse</b> , pursuant to a Court sentence?			
Have you incurred any expenses for <b>building renovation</b> 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 <b>purchase of furniture and household electrical appliances</b> 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 <b>energy saving measures</b> on properties owned in Italy? (e.g.: solar panels, condensing boilers, energy saving window frames, etc.)			
Have you incurred any <b>rent expenses</b> for the home in which you reside (having a total gross income lower than 31,000.00 euros)?			

## 2) CONTROL ON THE MANDATORY COMPILATION OF THE W, M and T forms of the 730/2026 TAX RETURN FORM

In case of positive answer (YES) to any of the following questions, you <u>have to submit</u> the 730/2026 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 and/or maximum balance reached of €15,000.00, even for just one day? <b>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 2025, as well as the highest amount owned in 2025 (on the same above mentioned bank account).</b>			
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), and/or cryptocurrencies not managed through any intermediaries in Italy? <b>In case of positive answer, please, provide the Tax reports made available by the foreign manager of securities and cryptocurrencies</b> (most common managers: Revolut, E-Toro, Bitpanda, DeGiro, etc.)			

<b>In case of positive answer (YES) to any of the following questions, you <u>have to submit</u> the 730/2026 TAX RETURN FORM</b>	<b>YES</b>	<b>NO</b>	<b>NOTES</b>
Do you own any luxury goods abroad, such as yachts, precious jewels, artworks, luxury cars, or precious metals?			
Have you received in 2025 any <b>Certificates for income or earnings in addition to that of your current employment incomes?</b>			
Have you received in 2025 <b>reimbursement for expenses and charges</b> that you have declared within the 730 tax return form or REDDITI PF in previous years (e.g. reimbursement of health expenses from assistance funds you are registered to)?			
Have you received <b>capital income from assets held abroad</b> of any kind, without any financial intermediaries in Italy? (E.g.: company dividends, capital gains, interest on bonds, insurance redemptions...)			
Did you receive <b>capital gains and other proceeds from the sale of cryptocurrencies</b> in 2025 of any amount? <b>In case of positive answer, please,</b> provide documentation of historical costs and sales revenue or a dossier from the managing body.			
Did you receive in 2025 any compensation for termination of agency relationships or coordinated and continuous collaboration, or sums of any kind arising from judicial authority's order?			

<b>In case of positive answer (YES) to any of the following questions, you <u>have to submit</u> the 730/2026 TAX RETURN FORM</b>	<b>YES</b>	<b>NO</b>	<b>NOTES</b>
Did you receive in 2025 refunds and compensation for loss of income from previous years?			
Did you realize <b>capital gains in 2025</b> 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 <b>pleasure boats and/or vessels</b> in 2025?			
Do you receive any retirement fee from abroad, while you have your residence status in Italy?			
Have you to declare the <b>revaluation of building or land owned in Italy</b> and/or of participations in Italian companies along 2025? Have you to <b>declare Capital gains from the sale of holdings in companies</b> (included companies from abroad), that you have received in 2025?			

DATE \_\_\_\_ / \_\_\_\_ / 2026

SIGNATURE

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