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To whom it may concern

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Reggio Emilia, Feb. 1, 2024

MEMORANDUM N. 11/2024

Deadline/Fulfillment

Subject: Certification Of The Withholding Agent (Certificazione Unica, CU) 2024

For the 2023 tax year, tax withholding agents must submit electronically to the Internal Revenue Service, **by March 18 (since the 16th is a Saturday)**, certifications for employee income, self-employment income and miscellaneous income, to be issued to the recipient by March 18.

It should be noted that the telematic transmission of unique certifications containing only exempt or non-declosable income through the pre-filled tax return can take place by the deadline for the submission of the withholding agent declaration (Form 770), i.e., by October 31, 2024.

Tax withholding agents, therefore, will have to:

- **Enter income and withholdings made against employees and assimilated workers, self-employed persons and professionals** (including professionals who enjoy tax-advantaged regimes) **in the Certification Of The Withholding Agent (CU).**
- **Send the data contained in the CU electronically to the Internal Revenue Service by March 18, 2024.**

For CUs containing only exempt income or income that cannot be declared by means of the pre-filled declaration (Mod.730), the deadline is set for October 31 similarly to Mod. 770.

Our firm, as a qualified intermediary, makes itself available for the preparation and telematic transmission of the the Certification Of The Withholding Agent.

Clients should send copies of all necessary documentation (**invoices PAID in 2023, F24 forms and/or any other documents necessary for preparation**) by **Friday, February 9, 2024.**

The address to which documents should be sent is as follows:

c.dallari@sgbstudio.it

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The Firm will independently arrange for the telematic transmission of the form to the Internal Revenue Service by the established deadlines and, unless otherwise specified, prepare and submit Form 770/2024 by the deadline of October 31, 2024.

The cost of practice management for entering certifications and sending them electronically is as follows:

- € 100.00 + VAT up to 5 subjects entered;
- Additional € 10.00 + VAT for each subject entered beyond the 5th.

To ensure accurate service, we urge you to observe the times indicated.

The firm remains available for any clarifications.

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