

*To whom it may concern*



Reggio Emilia, May 22, 2025

**MEMORANDUM N. 36/2025**

**Deadline/Fulfillment**

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**Subject: To May 30, fulfillments due May 16**

Tax obligations due last May 16 have been extended to next May 30.

The Internal Revenue Service published yesterday Order No. 225451, certifying an irregular operation of the offices, pointing out that taxpayers and professionals were unable to access the reserved area of the site from 10:04 a.m. to 7:30 p.m. on May 16, 2025.

Due to the malfunctioning of the Internal Revenue Service's website, it may occur that F24 forms are debited after the May 16 deadline. However, it is advised that in accordance with the order published on May 20, 2025, the Agency will not apply penalties related to such late debits.

It is also reported that the malfunction is also causing a slowdown in the ability to download receipts of telematic submissions made.

The Firm remains available for clarification..

***SGB & Partners - Commercialisti***

**SGB & Partners**

Sede legale

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