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Avv. Francesca Palladi

*To whom it may concern*

Reggio Emilia, Sept. 22, 2025

## MEMORANDUM N. 50/2025

### Deadline/Fulfilment

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#### Subject: 770/2025 Form

By October 31, 2025, withholding agents are required to submit Form 770/2025 in order to report data not included in the Single Certifications, including data relating to withholdings made/paid, credits, and any offsets, in order to “complete” their annual reporting obligations.

As usual, the declaration can be sent directly by the withholding agent or through an authorized intermediary.

Withholding agents are entitled to divide Form 770 by sending, in addition to the cover page, sections ST, SV, and SX relating to withholdings made on:

- Income from employment and similar sources;
- Income from self-employment, commissions, and other sources;
- Dividends, capital gains, and income from capital (e.g., dividends paid);
- Other withholdings.

In the event of separate transmission of Form 770, indicated with code “2” in the “Type of submission” box, the tax code of the person submitting the remaining part of the return must be indicated.

#### **SGB & Partners**

Sede legale

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Our firm will prepare and submit Form 770/2025 **ONLY for self-employed individuals.**

If sending separately, please provide us with the tax code of the intermediary who will handle the EMPLOYEES section:

Tax ID number/VAT \_\_\_\_\_

In the case of a company **SUBJECT TO ACCOUNTING CONTROL**, specify whether such control is exercised alternatively, subject to the signing of the audit report:

- From the **AUDITOR**, natural person, Mr. \_\_\_\_\_, tax code \_\_\_\_\_;
- From the **AUDIT MANAGER** in the case of an auditing firm, Mr. \_\_\_\_\_, tax ID number \_\_\_\_\_, tax ID number of the auditing firm \_\_\_\_\_;
- From the **BOARD OF AUDITORS**, whose members are:
  - Mr. \_\_\_\_\_, tax code \_\_\_\_\_;
  - Mr. \_\_\_\_\_, tax code \_\_\_\_\_;
  - Mr. \_\_\_\_\_, tax code \_\_\_\_\_;
  - Mr. \_\_\_\_\_, tax code \_\_\_\_\_;
  - Mr. \_\_\_\_\_, tax code \_\_\_\_\_;

Unless otherwise communicated, the Firm will independently send the relevant Form 770 for all clients for whom the Single Certification has been sent.

If you wish to use our firm to submit your 770 forms for which you have independently managed the Single Certifications, please send a copy of the Cu and all F24 forms **no later than Friday, September 26, 2025**, to the email address:

**c.dallari@sgbstudio.it**

The Firm remains available for any clarifications.

SGB & Partners - Commercialisti

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