

To whom it may concern

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Reggio Emilia, Jan. 29, 2026

MEMORANDUM N. 11/2026

Deadline/Fulfillment

Subject: Certificazione Unica 2026

For the 2025 tax period, withholding agents must electronically submit the CU 2026 form to the Revenue Agency:

- **by March 16, 2026** if relating to income from employment or occasional self-employment;
- **by April 30, 2026** if relating to income from self-employment falling within the scope of regular artistic and professional activities;
- **by November 2, 2026** (deadline for submitting form 770/2026) if relating exclusively to income that is exempt or cannot be declared using the pre-filled tax return.

Tax substitutes are required to report the following to the Revenue Agency via the Certificazione Unica:

- tax/social security/welfare data relating to income from employment and similar sources;
- tax/social security data (the latter only with reference to specific funds) relating to income from self-employment, commissions, and other sources;
- data relating to short-term rentals.

Please note that, starting from the 2024 tax period, it is no longer necessary to prepare and submit the Single Certification relating to remuneration paid to taxpayers subject to minimum and flat-rate taxation.

In order to assist you in fulfilling this requirement in the best possible way, the Firm, as an authorized intermediary, is available to prepare and electronically transmit the Certificazione Unica in the following two ways:

1. Preparation of the form by the firm and electronic submission

Please send us the following by email by Monday, February 9, 2026:

- copies of invoices PAID in 2025 subject to certification with the relevant F24 forms;

SGB & Partners

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- the accounting ledger balance (the total amount of withholdings to be certified must match the payments made in F24. In case of discrepancy, it is necessary to report it in order to make the correction);
- any other document necessary for the preparation.

The fee for managing the process of entering certifications and sending them electronically is as follows:

- €200.00 + VAT for up to 10 individuals entered;
- An additional €15.00 + VAT for each individual entered beyond the 10th.

2. Compiling the Excel spreadsheet with CU data

For clients who wish to prepare their Certificazioni Uniche independently, the Firm can provide two Excel files (one for personal details and one for invoice data) to be completed with the necessary information. The completed files will then be imported into our management system for the processing of the Single Certifications.

In this case, you must send us the files by Friday, February 20, 2026, in order to facilitate verification and any necessary data integration.

In this case, the fee will be as follows:

- € 150 + VAT for processing the Certificazione Unica
- € 100 + VAT for transmitting the Certification

In both cases, the Firm will return a copy of the Single Certifications to you, to be delivered to the individual recipients duly signed, complete with the receipt of transmission to the Revenue Agency, within the terms provided for by current legislation.

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

c.dallari@sgbstudio.it

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The Firm will independently transmit the form electronically to the Revenue Agency by the deadlines set and, unless otherwise specified, prepare and send form 770/2026 by November 2, 2026.

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

The Firm remains available for any clarifications.

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