

To whom it may concern

Of counsel

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Avv. Francesca Palladi

Reggio Emilia, Feb. 13, 2026

MEMORANDUM N. 17/2026

Deadline/Fulfillment

Subject: Deadline for fourth submission of quarterly vat settlement notices

As a reminder, next **March 2, 2026**, is the deadline for sending:
periodic tax settlements for the months of October - November -
December and Q4 2025.

In case you do not submit the 2026 annual vat return by filling out the VP
(Ipe 4th Quarter) by 02/03/2026 and would like to use the Firm for the
submission, we kindly ask you to send the file **no later than Friday,
February 20, 2026** to the following email:

g.franceschini@sgbstudio.it

The firm remains available for any clarification.

Kind Regards.

SGB & Partners – Commercialisti

SGB & Partners

Sede legale

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