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Dott. Andrea Friggeri
Dott.ssa Katia Borghi
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Dott.ssa Nunzia Riviaccio

Avv. Francesca Palladi

To whom it may concern

Reggio Emilia, March 24, 2026

MEMORANDUM N. 26/2026

Deadline/Fulfillment

Subject: Request for REDDITI PF/730 2026 data

Please submit the following documents to us **by April 17, 2026**:

- “REDDITI PF/730 2026 - Checklist” fully completed and signed;
- Form 730/1 – Form for selecting the allocation of 0.8%, 0.5%, and 0.2% of IRPEF; (IT form)
- Signed commitment to electronic filing;
- Authorization/Revocation for access to the pre-filled tax return;
- Privacy Notice pursuant to Articles 13-14 of the GDPR (General Data Protection Regulation) 2016/679 – to be completed and signed;
- Authorization for submission of Form 730 – Personal Income Tax Return 2026;
- **Documents required for the preparation of the form, already provided as photocopies**;
- Valid identification document and health insurance card.

Below are the key deadlines, unless extended:

DEADLINE	FULFILLMENT
April 17, 2026	Deadline for submitting documentation to SGB & PARTNERS
June 16, 2026	Deadline for payment of the 2026 IMU advance payment
June 30, 2026	Deadline for payment of the 2025 balance and 2026 advance payment
September 30, 2026	Deadline for the tax preparer to file Form 730/2026
November 2, 2026	Deadline for the intermediary to submit Form REDDITI PF 2026
November 30, 2026	Deadline for payment of the 2026 advance payment
December 16, 2026	Deadline for payment of the 2026 IMU balance

SGB & Partners

Sede legale
Via Meuccio Ruini, 10
42124 Reggio Emilia
CF e Piva 01180810358

Tel. +39 0522 941069
Fax +39 0522 941885
Mail info@sgbstudio.it
Web www.sgbstudio.it

KEY CHANGES TO FORM 730/2026 – 2026 INDIVIDUAL INCOME TAX RETURN

By Order No. 71552 of February 27, 2026, the Italian Revenue Agency approved Form 730/2026 and the related filing instructions.

In particular, the following points are highlighted:

- The reduction of taxable income brackets and the corresponding IRPEF rates from four to three has been confirmed;
- Change to deductions for dependent children: the deduction for dependent children is now available to taxpayers who have children aged 21 or older but under 30, provided they are not disabled;
- Amendment to deductions for other dependent family members: IRPEF deductions for other dependent family members, other than spouses and children, are now available only for ascendants living with the taxpayer;
- For the year 2025, employees whose total income does not exceed €20,000 are eligible for an amount that does not count toward their total income;
- For the year 2025, employees whose total income exceeds €20,000 but does not exceed €40,000 are granted an additional deduction from gross tax;
- adjustment of deductions for expenses and costs for individuals with total income exceeding €75,000;
- the deduction for school-related expenses has been increased to €1,000;
- Tax incentives for building restoration, energy retrofitting, and seismic retrofitting apply, for expenses incurred in 2025, at a fixed rate of 36%. The rate is increased to 50% if the work is performed on a property used as a primary residence;
- For expenses incurred in 2025 that qualify for the Superbonus, a 65% tax deduction applies.

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PF/730 2026 INCOME TAX RETURN - CHECKLIST FOR GATHERING DOCUMENTS

TAXPAYER'S FIRST AND LAST NAME:

phone: _____ email _____

DEPENDENTS

FIRST AND LAST NAME	Family relationship⁽¹⁾	Tax ID number	% TAX deduction

TAXPAYER INFORMATION

- Copies of the taxpayer's, spouse's, and dependent family members' tax identification numbers
- The previous year's tax return if not prepared by SGB & PARTNERS (Form 730 or Redditi), including the Single Certification and any payment authorizations
- F24 forms

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EMPLOYMENT INCOME/PENSIONS AND SIMILAR INCOME

- If using Form 730/2026, provide the details of the withholding agent who will perform the tax adjustment
(check whether your employer has changed since last year)

(attach the relevant income documentation for each applicable category)

- No. Form CU for employment or similar work, pensions;
- maternity, mobility, unemployment, sickness, and accident benefits (including INAIL);
- payments from a separated or divorced spouse, excluding those intended for child support;
- allowances and payments received for public office (municipal and provincial councilors, etc.);
- documentation regarding occasional services, transfers of shares, capital gains on securities, etc.;
- No. certifications of income from equity interests in general partnerships, SNCs, SASs, and transparent SRLs;
- No. certificates of profits received from companies (CUPE);
- No. certificates regarding withholding taxes paid.
- Employer's certification of amounts paid to domestic workers or caregivers

Please indicate if there are any CU entries that have already been reconciled!

The undersigned, being aware of the civil, criminal, and tax consequences of making a false statement, hereby certifies under his or her own responsibility that, apart from those already submitted, there are no other certifications regarding income received in 2025 from employment, similar sources, or other sources.

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Signature

OTHER INCOME

- Proceeds from the subdivision of land or the sale of real estate in the past 5 years
- Other income received by the heirs

LAND AND BUILDINGS

- TO BE COMPLETED IF THERE ARE NO CHANGES:

The undersigned declares that the status of the **land** reported last year **has NOT changed**. The undersigned undertakes to report any changes that may occur after this notification.

Signature _____

The undersigned declares that the status of the **buildings** reported last year **has NOT changed**. The undersigned undertakes to report any changes that may occur after this notification.

Signature _____

- Cadastral abstract
- Deeds or contracts for sale, gift, partition, or inheritance
- Lease agreements under Law 431/98
- Rent from leased properties

LIST OF DEDUCTIBLE EXPENSES

Proof of payment: ATM/credit card receipts, bank statements, copies of postal payment slips or MAV forms, and PagoPA payment receipts. Exceptions include expenses for the purchase of medicines and medical devices, as well as deductions for healthcare services provided by public facilities or private facilities accredited by the National Health Service.

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HOME

- Lease agreement, for people who rent
- Receipts for mortgage interest payments, deed of purchase, mortgage agreement
- Invoices paid to the notary for the deed of purchase and the mortgage agreement
- Invoice paid to real estate agencies for the purchase of a first home
- All documentation for the tax deduction for building renovations: invoices, bank transfers, permits, authorizations, notices of commencement of work

- All documentation related to energy-saving expenses, including invoices, bank transfers, and the receipt confirming submission of the notification to ENEA
- For projects eligible for the 110% Superbonus
- Furniture bonus for renovated properties (expenses must have been incurred between January 1, 2023, and December 31, 2024): documentation certifying the start of renovation work, invoices for furniture expenses indicating the nature, quality, and quantity of goods and services purchased; receipts for bank or postal transfers related to the payment of invoices, transaction receipts for payments made by credit or debit card, documentation of debits from the bank account

VAT deduction on purchases of Class A and B homes: documentation certifying the purchase of the property and its energy efficiency class.

CHILDREN

- Receipts or payment confirmations for registration fees for children participating in amateur sports activities (gym, swimming pool, etc.)
- Rental agreements paid for off-campus university students or boarding schools, proof of enrollment in a degree program
- Tuition paid for daycare
- Educational expenses for attending:
 - preschools, elementary schools, middle schools, and high schools (tuition, fees, and meal plans)
 - university courses at public and private universities, offered at public or private institutions, whether Italian or foreign

FORMER SPOUSE

- Periodic payments made to or received from the former spouse
- Separation decree
- Former spouse's tax ID number

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INSURANCE AND SOCIAL SECURITY

- Insurance contract and payment receipt: life, accident, risk of loss of self-sufficiency in performing daily activities to protect persons with severe disabilities, risk of natural disasters affecting residential properties, even if the insurance is taken out concurrently with the transfer of the 110% earthquake bonus tax credit to an insurance company
- Contributions paid for mandatory INAIL insurance against domestic accidents (housewives' insurance)
- Receipts for mandatory or voluntary social security contributions
- Receipts for contributions to supplemental pension funds

MEDICAL EXPENSES

- Bills for general or specialist medical visits
- Pharmacy receipts (co-payments, over-the-counter drugs, prescription medications, homeopathic remedies)
- Dental or eye care expenses (eyeglasses, contact lenses, and lens solutions)
- Documentation certifying CE marking for medical devices (including prescription eyeglasses)
- Hospital/healthcare copayments or copayments for laboratory tests
- Receipts for surgical procedures, hospital stays, and admissions
- Receipts for the purchase of medical prosthetics
- Receipts for healthcare expenses incurred abroad
- expenses for individuals diagnosed with a specific learning disorder (SLD)
- Healthcare expenses for people with disabilities (devices necessary for assistance, mobility, lifting, or assistive technology)
- Expenses for vehicles for people with disabilities (cars or motorcycles)
- Documentation proving the cost of a caregiver
- Veterinary expenses

CHARITABLE DONATIONS

- Documentation/receipts for payments made to: non-profit organizations (Onlus), non-governmental organizations (NGOs), voluntary organizations (OdV), and social promotion associations (APS); religious institutions; trusts and special funds; political parties; educational institutions; public cultural heritage sites (Art Bonus); public sports facilities (Sport Bonus); etc.

OTHER

- Receipts for social security contributions paid to INPS for domestic workers
- Expenses for the purchase of guide dogs
- Consortium fees
- Funeral expenses
- Public transportation pass
- Replacement of emergency generator

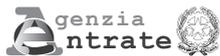
FOREIGN ASSETS

- Foreign investments as of December 31, deeds of purchase or inheritance, or appraisals of buildings; bank statements certifying the value of foreign financial assets and the average annual balance; lease agreements for foreign real estate.

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MODELLO 730-1 Redditi 2025

Scheda per la scelta della destinazione dell'8 per mille, del 5 per mille e del 2 per mille dell'IRPEF

Da consegnare unitamente alla dichiarazione Mod. 730/2026 al sostituto d'imposta, al C.A.F. o al professionista abilitato, utilizzando l'apposita busta chiusa contrassegnata sui lembi di chiusura.

CONTRIBUENTE

CODICE FISCALE (obbligatorio)			
DATI ANAGRAFICI	COGNOME (per le donne indicare il cognome da nubile)	NOME	SESSO (M o F)
	DATA DI NASCITA	COMUNE (O STATO ESTERO) DI NASCITA	PROVINCIA (sigla)
	GIORNO MESE ANNO		

**LE SCELTE PER LA DESTINAZIONE DELL'OTTO PER MILLE, DEL CINQUE PER MILLE E DEL DUE PER MILLE DELL'IRPEF NON SONO IN ALCUN MODO ALTERNATIVE FRA LORO.
PERTANTO POSSONO ESSERE ESPRESSE TUTTE E TRE LE SCELTE.**

SCELTA PER LA DESTINAZIONE DELL'OTTO PER MILLE DELL'IRPEF (in caso di scelta FIRMARE in UNO degli spazi sottostanti)

STATO * <input type="checkbox"/>	CHIESA CATTOLICA	UNIONE CHIESE CRISTIANE AVVENTISTE DEL 7° GIORNO
ASSEMBLEE DI DIO IN ITALIA	CHIESA EVANGELICA VALDESE (Unione delle Chiese metodiste e Valdesi)	CHIESA EVANGELICA LUTERANA IN ITALIA
UNIONE COMUNITA' EBRAICHE ITALIANE	SACRA ARCIDIOCESI ORTODOSSA D'ITALIA ED ESARCATO PER L'EUROPA MERIDIONALE	CHIESA APOSTOLICA IN ITALIA
UNIONE CRISTIANA EVANGELICA BATTISTA D'ITALIA	UNIONE BUDDHISTA ITALIANA	UNIONE INDUISTA ITALIANA
ISTITUTO BUDDISTA ITALIANO SOKA GAKKAI (IBISG)	ASSOCIAZIONE "CHIESA D'INGHILTERRA" IN ITALIA	

(*) Per la scelta a favore dello Stato è possibile indicare anche uno dei seguenti codici:

1 - Fame nel mondo; 2 - Calamità; 3 - Edilizia scolastica; 4 - Assistenza ai rifugiati; 5 - Beni culturali; 6 - Prevenzione e recupero da tossicodipendenze e altre dipendenze patologiche.

AVVERTENZE

Per esprimere la scelta a favore di una delle istituzioni beneficiarie della quota dell'otto per mille dell'IRPEF, il contribuente deve apporre la propria firma nel riquadro corrispondente. La scelta deve essere fatta esclusivamente per una delle istituzioni beneficiarie.

La mancanza della firma in uno dei riquadri previsti costituisce scelta non espressa da parte del contribuente. In tal caso, la ripartizione della quota d'imposta non attribuita è stabilita in proporzione alle scelte espresse. La quota non attribuita spettante alle Assemblies di Dio in Italia e alla Chiesa Apostolica in Italia è devoluta alla gestione statale.

CODICE FISCALE

SCELTA PER LA DESTINAZIONE DEL CINQUE PER MILLE DELL'IRPEF (in caso di scelta FIRMARE in UNO degli spazi sottostanti)

SOSTEGNO DEGLI ENTI DEL TERZO SETTORE ISCRITTI NEL RUNTS DI CUI ALL'ART. 46, C. 1, DEL D.LGS. 3 LUGLIO 2017, N. 117, COMPRESSE LE COOPERATIVE SOCIALI ED ESCLUSE LE IMPRESE SOCIALI COSTITUITE IN FORMA DI SOCIETA'

FIRMA

Codice fiscale del beneficiario (eventuale)

FINANZIAMENTO DELLA RICERCA SCIENTIFICA E DELLA UNIVERSITA'

FIRMA

Codice fiscale del beneficiario (eventuale)

FINANZIAMENTO DELLA RICERCA SANITARIA

FIRMA

Codice fiscale del beneficiario (eventuale)

FINANZIAMENTO DELLE ATTIVITA' DI TUTELA, PROMOZIONE E VALORIZZAZIONE DEI BENI CULTURALI E PAESAGGISTICI (SOGETTI DI CUI ALL'ART. 2, C. 2, DEL D.P.C.M. 28 LUGLIO 2016)

FIRMA

Codice fiscale del beneficiario (eventuale)

SOSTEGNO DELLE ATTIVITA' SOCIALI SVOLTE DAL COMUNE DI RESIDENZA

FIRMA

SOSTEGNO ALLE ASSOCIAZIONI SPORTIVE DILETTANTISTICHE ISCRITTE AL REGISTRO NAZIONALE DELLE ATTIVITA' SPORTIVE DILETTANTISTICHE A NORMA DI LEGGE CHE SVOLGONO UNA RILEVANTE ATTIVITA' DI INTERESSE SOCIALE

FIRMA

Codice fiscale del beneficiario (eventuale)

SOSTEGNO DEGLI ENTI GESTORI DELLE AREE PROTETTE

FIRMA

Codice fiscale del beneficiario (eventuale)

AVVERTENZE Per esprimere la scelta a favore di una delle finalità destinarie della quota del cinque per mille dell'IRPEF, il contribuente deve apporre la propria firma nel riquadro corrispondente. Il contribuente ha inoltre la facoltà di indicare anche il codice fiscale di un soggetto beneficiario. La scelta deve essere fatta esclusivamente per una sola delle finalità beneficiarie.

SCELTA PER LA DESTINAZIONE DEL DUE PER MILLE DELL'IRPEF (in caso di scelta FIRMARE nello spazio sottostante)

PARTITO POLITICO

CODICE

FIRMA

AVVERTENZE Per esprimere la scelta a favore di uno dei partiti politici beneficiari del due per mille dell'IRPEF, il contribuente deve apporre la propria firma nel riquadro, indicando il codice del partito prescelto. La scelta deve essere fatta esclusivamente per uno solo dei partiti politici beneficiari.

In aggiunta a quanto indicato nell'informativa sul trattamento dei dati, contenuta nelle istruzioni, si precisa che i dati personali del contribuente verranno utilizzati solo dall'Agenzia delle Entrate per attuare la scelta.

COMMITMENT TO ELECTRONIC SUBMISSION

(check the box and fill it out)

INTERMEDIARY INFORMATION			
Last Name and First Name or Business Name			
SILVA GUARNIERI BALDINI & PARTNERS			
Tax ID number			
01180810358			
Residential address (or registered office)			
VIA MEUCCIO RUINI N. 10	42124	REGGIO NELL'EMILIA	RE
Tax address			
VIA MEUCCIO RUINI N. 10	42124	REGGIO NELL'EMILIA	RE

It undertakes to electronically submit to the Internal Revenue Service, within the time limits prescribed by law, the data contained in the
<input type="checkbox"/> 730/2026 <input type="checkbox"/> Individual Income Tax 2026
The declaration is prepared by the sender.

Date of commitment
05/05/2026

Intermediary's signature
SILVA GUARNIERI BALDINI & PARTNERS

TAXPAYER INFORMATION
FIRST AND LAS NAME
Tax ID number

Consent to the processing of sensitive data

The undersigned Data Subject, having been informed of the provisions of Article 13 of Legislative Decree 196/2003, and declaring that he/she is aware that such data fall within the category of "sensitive" data referred to in Article 26 of the aforementioned Legislative Decree, namely data "capable of revealing racial or ethnic origin, religious, philosophical, or other beliefs, political opinions, membership in parties, trade unions, associations, or organizations of a religious, philosophical, political, or trade union nature, as well as personal data capable of revealing health status and sexual life", consents to the processing of their personal data. The personal data collected will be used by the Intermediary, including through electronic and/or automated means, exclusively for the purpose of processing the aforementioned request. The provision of data is optional; failure to provide the data and consent to its processing will make it impossible for the Intermediary to process the order. Pursuant to Article 7 of Legislative Decree 196/2003, you are guaranteed the right to access your data and request its correction, supplementation, and, where applicable, deletion.

Signature of the Taxpayer (or Signatory)

**DELEGA ALL'ACCESSO, CONSULTAZIONE E STAMPA
DELLA DICHIARAZIONE DEI REDDITI PRECOMPILATA E DELLA CERTIFICAZIONE UNICA (CU)**

Il sottoscritto

Luogo e Data di nascita

Codice fiscale

In qualità di tutore/erede/legale rappresentante di

Luogo e Data di nascita

Codice fiscale

CONFERISCE DELEGA

al Centro di assistenza fiscale CAF Do.C. Spa, codice fiscale 07791270015, numero di iscrizione all'Albo del CAF 00044, sede legale via San Pio V 27 Torino (TO) CAP 10125

Tramite il Soggetto incaricato **SILVA GUARNIERI BALDINI E PARTNERS**
VIA MEUCCIO RUINI 10, 42124 REGGIO EMILIA

Per l'accesso e per la consultazione **della propria dichiarazione dei redditi precompilata** e degli altri dati (punto 3.1, lettere a) e b) del relativo Provvedimento dell'Agenzia delle Entrate), compresi quelli particolari e nei limiti delle operazioni strettamente necessarie relative alla delega conferita, messi a disposizione dall'Agenzia delle Entrate ai fini della compilazione della dichiarazione relativa all'anno d'imposta 2025 .

INFORMATIVA SUL TRATTAMENTO DEI DATI PERSONALI

Dichiara di aver ricevuto e compreso l'informativa ai sensi della normativa vigente in materia di protezione dei dati personali presente anche sul sito www.cafdoc.it .

Data e luogo

Firma (per esteso e leggibile)

20/03/2026

Per l'accesso, il prelievo e la stampa della **certificazione unica (CU)** relativa all'anno 2025, presente negli archivi dell'Ente per cui è stata caricata la richiesta:

INFORMATIVA SUL TRATTAMENTO DEI DATI PERSONALI

Dichiara di aver ricevuto e compreso l'informativa ai sensi della normativa vigente in materia di protezione dei dati personali presente anche sul sito .

Data e luogo

Firma (per esteso e leggibile)

Con la sottoscrizione della presente si autorizza CAF Do.C. Spa ad inviare le deleghe all'Agenzia delle Entrate, all'INPS, all'Inail o all'ente Artigiani in caso di richiesta da parte degli stessi.

SI ALLEGA FOTOCOPIA DEL DOCUMENTO D'IDENTITÀ IN CORSO DI VALIDITÀ

Annex "B"

NOTICE PROVIDED PURSUANT TO ARTICLES 13 AND 14 OF THE GDPR (GENERAL DATA PROTECTION REGULATION) 2016/679

Dear Client,

In accordance with the provisions of European Regulation 2016/679 (GDPR), SGB & PARTNERS wishes to inform you that the personal data you have provided or that we have collected in the course of our business, which is necessary to perform the services offered to you, will be processed in compliance with privacy regulations and the principles of fairness, lawfulness, transparency, and the protection of your privacy and rights.

We would also like to provide you with the following information.

The data controller for the personal data you have provided is Studio SGB & PARTNERS, located at Meuccio Ruini 10, Reggio Emilia.

Purpose and Legal Basis of Processing

The data voluntarily provided by the Customer are those necessary for the Data Controller to provide the available services and are processed lawfully and fairly. Furthermore, they are collected and recorded for the specific, explicit, and legitimate purposes indicated below and are used in processing operations that are not incompatible with those purposes.

Personal data (identifying personal data such as, for example: first and last name, company name, tax ID and VAT number, address, phone/fax, email, bank and payment details, as well as special categories of data, such as: health status, membership in political parties and trade unions, etc.) are collected and processed for the purposes described in the Mandate.

The legal basis for the processing of data is the performance of a service contract to which the customer is a party, or the performance of pre-contractual activities at the customer's request.

Methods of Processing

Data is processed both manually on paper and using electronic or automated means, including computer and telecommunications systems.

Nature of the Data Provision

The processing of data for the purposes indicated above is essential for your proper fulfillment of the tax and non-tax obligations listed above.

The Firm is bound by professional secrecy pursuant to Presidential Decree No. 1068 of October 27, 1953, Article 4.

The data controller further informs you that any failure to provide, or incorrect provision of, any of the required information will result in the following consequences:

- the data controller's inability to ensure that the processing complies with the contractual terms under which it is carried out;
-

- the possibility that the results of the processing do not comply with the obligations imposed by the tax, administrative, or labor laws to which it is subject

Recipients or categories of recipients of personal data

Data processing is carried out by the Data Controller's internal staff (employees, contractors, system administrators), who have been identified and authorized to process data in accordance with instructions provided in compliance with applicable privacy and data security regulations.

Where necessary for the purposes listed in Article 2, the Customer's personal data may be processed by third parties appointed as Data Processors (pursuant to Article 28 of the GDPR) or as "independent" Data Controllers, specifically:

- by professionals, companies, associations, or professional firms that provide the Data Controller with assistance or consulting for administrative, accounting, tax, or legal protection purposes;
- by companies offering server farm services;
- by all public institutions established by law and, more generally, by all entities designated by current accounting and tax regulations as recipients of mandatory communications;
- by banking institutions for collections and payments.

Transfer of Data to a Third Country or International Organizations

In the context of managing the contractual relationship, no transfer of Customer data to third countries outside the EU or to international organizations is envisaged.

Retention period for personal data or criteria used to determine such period

The Customer's personal data will be processed and retained by the Data Controller for the entire duration of the contractual relationship and, upon its termination for any reason, will be retained for the period required—for each category of data—by applicable accounting, tax, civil, and procedural laws.

Customer Rights

As a data subject and in relation to the processing described in this Privacy Policy, the Customer may exercise the rights set forth in Articles 7, 15 through 21, and 77 of the GDPR (right of access, rectification, restriction of processing, data portability, objection, withdrawal, and complaint).

How to Exercise Your Rights

You may exercise your rights at any time by sending a registered letter with return receipt to Studio SGB & PARTNERS, located in Reggio Emilia at Via Meuccio Ruini No. 10.

The exercise of your rights is free of charge pursuant to Article 12 of the GDPR. However, in the case of requests that are manifestly unfounded or excessive, including due to their repetitive nature, the Data Controller may charge the Customer a reasonable fee, in light of



the administrative costs incurred to process the request, or refuse to comply with the request.

The Data Controller is Studio SGB & PARTNERS, with its registered office at the Firm's headquarters.

CONSENT

The undersigned (first and last name) _____, as the data subject, hereby certifies by signing this document that he/she freely consents to the data controller processing his/her personal/sensitive data and disclosing such data to the parties indicated in the privacy notice and for the purposes specified therein.

Date _____

Signature _____

**Authorization Form for the Submission of Documentation Required for Filing Form 730/2026 – Individual
Income Tax Return 2026**

I, the undersigned, _____
Born in _____ on _____
Residing at _____ Street _____
Identification document type _____ No. _____
Issued by _____ on _____

HEREBY AUTHORIZE

Ms/Mrs _____
born in _____ on _____
residing at _____ Street _____
identification document type _____ No. _____
rilasissued by _____ on _____

upon submission to SGB & PARTNERS of the documentation required for filing Form 730/2026 – Individual Income Tax Return 2026, including the authorization to access and view your pre-filled tax return and other data made available by the Italian Revenue Agency for the purpose of completing the return.

Place and date

Signature
