

Reggio Emilia, May 12, 2026

Of counsel

Dott. Sandro Guarnieri

MEMORANDUM N. 30/2026

Dott. Marco Guarnieri

Dott. Corrado Baldini

Dott. Paolo Fantuzzi

Deadline/Fulfillment

Dott.ssa Sara Redeghieri

Dott.ssa Beatrice Cocconcelli

Dott.ssa Veronica Praudi

Dott.ssa Federica Lusenti

Dott. Andrea Friggeri

Dott.ssa Katia Borghi

Dott. Matteo Giovannini

Dott.ssa Nunzia Riviaccio

Subject: 2026 IMU Advance Payment

The deadline for paying the first or only installment of the 2026 IMU is **June 16, 2026**.

As for determining the amount due, as usual:

- The first installment is equal to the tax due for the first half of 2026, calculated using the rates and deductions applicable for the previous year;
- The second installment, due by December 16, is a final payment calculated on a net basis, using the rates published on the MEF website by October 28 of each year.

Avv. Francesca Palladi

In this regard, we kindly ask you to notify us of any changes that have occurred and to send us, by **May 18, 2026**, a copy of the documentation necessary to update the data in our records (including, but not limited to: purchase deeds, sale dates, notices of cadastral income allocation, declarations of unfitness for use/uninhabitable status, designation as a building of historical or artistic interest, changes in registered residence, granting of loans for use to relatives, changes in the value of buildable land, cadastral registrations, etc.).

In the absence of written notification, we will prepare the payment forms based on the data already in our possession.

SGB & Partners

Sede legale

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The Firm remains available for any clarifications.

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