

Of counsel

Dott. Sandro Guarnieri

Dott. Marco Guarnieri

Dott. Corrado Baldini

Dott. Paolo Fantuzzi

Dott.ssa Sara Redeghieri

Dott.ssa Beatrice Cocconcelli

Dott.ssa Veronica Praudi

Dott.ssa Federica Lusenti

Dott. Andrea Friggeri

Dott.ssa Katia Borghi

Dott.ssa Nunzia Riviaccio

Dott. Matteo Giovannini

Dott.ssa Morena Carpinteri

Dott.ssa Alessia Testa

Avv. Francesca Palladi

To whom it may concern

Reggio Emilia, Sept. 23, 2026

MEMORANDUM N. 38/2026

Deadline/Fulfillment

Subject: Modello 770/2026

By 2 November 2026 (as 31 October 2026 falls on a Saturday), tax withholders are required to submit Form 770/2026 in order to report data not included in the Single Certificates, including details of withholdings made or paid, tax credits and any offsets, in order to 'complete' their annual reporting obligations.

As usual, the return may be submitted directly by the withholding agent or via an authorised intermediary.

Withholding agents are permitted to split Form 770 by submitting, in addition to the Cover Page, Sections ST, SV and SX relating to tax withheld on:

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

Where Form 770 is submitted separately – as indicated by code '2' in the 'Submission type' box – the tax reference number of the person submitting the remaining part of the return must be provided.

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

Our firm will prepare and submit Form 770/2026 **ONLY for the self-employed section.**

If you are submitting the forms separately, please provide us with the tax code of the intermediary who will be handling the EMPLOYEES section:

Tax Code/VAT number _____

In the case of a company **SUBJECT TO THE REQUIREMENT FOR AN AUDIT**, please specify whether this audit is carried out alternatively, subject to the signing of the audit report:

- From the **AUDITOR** (an individual), Mr. _____, IT. Fiscal code _____;
- From the **AUDIT MANAGER** in the case of an audit firm, Mr. _____, IT. Fiscal code _____, tax identification number of the audit firm _____;
- From the **BOARD OF AUDITORS**, whose members are:
 - Mr. _____, Fiscal code _____;
 - Mr. _____, Fiscal code _____;
 - Mr. _____, Fiscal code _____;
 - Mr. _____, Fiscal code _____;
 - Mr. _____, Fiscal code _____;

Unless otherwise notified, the firm will take the initiative to submit the relevant Form 770 on behalf of all clients for whom the Single Certification has been submitted.

If you wish to use our firm to submit your Form 770 returns for which you have completed the Single Certifications yourself, please send a copy of the Single Certifications and all Form F24 returns **by Wednesday 30 September 2026 at the latest** to the following email address:

c.dallari@sgbstudio.it

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The firm remains available for any clarification.

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