

Partner di



To whom it may concern

Of counsel

Dott. Sandro Guarnieri

Dott. Marco Guarnieri

Dott. Corrado Baldini

Dott. Paolo Fantuzzi

Dott.ssa Clementina Mercati

Dott.ssa Sara Redeghieri

Dott.ssa Beatrice Cocconcelli

Dott. Daniele Pecora

Dott.ssa Veronica Praudi

Dott.ssa Federica Lusenti

Dott. Andrea Friggeri

Dott.ssa Martina Carobbi

Avv. Francesca Palladi

Reggio Emilia, Sept. 17, 2024

MEMORANDUM N. 37/2024

Deadline/Fulfillment

Subject: 770 FORM DEADLINE 2024

By October 31, 2024, tax withholding agents are required to submit Form 770/2024 in order to report data not included in the Single Certifications, including those related to withholdings made/disbursed, credits and any offsets, in order to “complete” the annual declaratory fulfillment placed on them.

As usual, the declaration can be sent directly by the withholding agent or through an authorized intermediary.

It is given to the tax withholding agents to subdivide the Form 770 by sending, in addition to the Frontispiece, Panels ST, SV, SX relating to withholdings made on:

- Income from employment and assimilated income;
- Self-employment income, commission and miscellaneous income;
- Dividends, income and capital gains (e.g., dividends paid out);
- Other withholdings.

In case of separate submission of Form 770, marked with code “2” in the “Type of submission” box, the tax code of the person submitting the remaining part of the return is required.

Our firm will take care of preparing and sending the Form 770/2024 **ONLY for the Self-employed part.**

In case of separate submission, please indicate us the tax code of the intermediary who will take care of the EMPLOYEE part:

Tax code/ VAT number _____

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



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Unless otherwise notified, The Firm will independently submit the relevant 770 form for all clients for whom the Single Certification has been submitted.

Should you wish to use the Firm to send your 770 forms for which you have independently managed the Single Certifications, we ask you to send copies of the Cu and all F24 forms **no later than Friday, September 20, 2024** to the email:

c.dallari@sgbstudio.it

The firm remains available for any clarifications.

Kind regards.

SGB & Partners - Commercialisti

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