

To whom it may concern



Reggio Emilia, Jan. 30, 2025

MEMORANDUM N. 8/2025

Deadline/Fulfillment

Of counsel

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Subject: CU - Certificazione Unica 2025

For the 2024 tax year, tax withholding agents must submit the CU 2025 electronically to the Internal Revenue Service:

- **by March 17, 2025** (the 16th falls on a Sunday) if related to income from employment, non-habitual self-employment, miscellaneous income, and short leases;
- **by March 31, 2025** if related to usual self-employment income;
- **by October 31, 2025** (deadline for submission of Form 770/2025) if related exclusively to exempt income or income that cannot be declared with the pre-filed return.

Tax withholding agents are required to report to the Internal Revenue Service, via the Single Certification:

- the tax/social security/welfare data of employee and assimilated income;
- tax/social security/social security data (the latter only with reference to specific Funds) related to self-employment, commission and miscellaneous income;
- the data relating to short leases.

SGB & Partners

Sede legale

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NEW: With reference to the 2024 tax period, it is no longer necessary to prepare and send the Single Certification regarding compensation paid to minimum and flat-rate taxpayers.

Our Firm, as a qualified intermediary, makes itself available for the preparation and telematic transmission of the CU.



Mr. and Mrs. Clients should send copies of all the necessary documentation **(invoices PAID in 2024, F24 forms, squaring carried out of the accounting ledger and/or any other documents necessary for the preparation) by Monday, February 10, 2025.**

The address to which documents should be sent is as follows:

c.dallari@sgbstudio.it

The Firm will independently arrange for the telematic transmission of the form to the Internal Revenue Service by the established deadlines and, unless otherwise specified, prepare and submit Form 770/2025 by the deadline of October 31, 2025.

The cost of practice management for entering certifications and sending them electronically is as follows:

- € 100.00 + VAT up to 5 subjects entered;
- Additional € 10.00 + VAT for each subject entered beyond the 5th.

In order to ensure accurate service, we urge you to observe the times indicated.

The Firm remains available for any clarifications.

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