

To whom it may concern



Reggio Emilia, Feb. 11, 2025

MEMORANDUM N. 13/2025

Insight

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Subject: Simplified procedure for transmitting data on withholdings made by withholding agents, alternative to submitting Form 770

Tax withholding agents who exclusively pay compensation to holders of self-employed and salaried income on which they make withholding taxes, **as of Feb. 6, 2025**, can transmit to the Internal Revenue Service, together with the F24 form for payment of withholding taxes, a special communication of additional data that allows them to avoid the submission in the following year of Form 770.

The facility was introduced by Article 16 of Legislative Decree No. 1 of 8.1.2024, which was implemented by Revenue Agency Order No. 25978 of 31.1.2025

1) Scope of application

The relief applies to individuals who:

- a) exclusively pay compensation, in any form, which constitutes for the recipients income from employment or self-employment, or treated as such;
- b) are obliged to make withholding taxes;
- c) make the payment of the aforementioned withholding taxes by submitting Form F24 exclusively through the telematic services of the Internal Revenue Service;
- d) as of December 31 of the previous year had a total number of employees not exceeding five.

The facility applies to withholding taxes payable and credits accrued by withholding agents used in compensation through the F24 form, identified by the relevant tax codes, listed in Annex 1 to the aforementioned Revenue Agency Order.

2) Content of the communication

The data to be reported to the Internal Revenue Service through the appropriate schedule approved by the above-mentioned Order are:

- a) the amount of withholdings made, indicating the relevant tax code and the reference period;
- b) in the case of withholdings relating to regional and municipal IRPEF

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- surcharges, the region or municipality to which they relate;
- c) the code of any notes attached to the aforementioned Measure;
 - d) the amount of withholdings paid, the relevant tax code and the reference period;
 - e) the amount of interest paid together with the withholding taxes, in the case of a repayment;
 - f) credits accrued as withholding agent used in compensation, specifying the relevant tax code and reference period;
 - g) additional debit amounts to be paid and credit amounts to be offset, in accordance with the provisions in force, including penalties due in the case of repayment;
 - h) the IBAN code of its account held with a bank, Poste Italiane affiliated with the Revenue Agency, authorizing the debit of any positive balance of the F24 form.

3) Transitional period

For **withholding taxes made in January and February 2025**, withholding agents who take advantage of the facilitated provisions can make the relevant payments via F24 form - within the ordinary deadlines - **and then submit the Data Statement by April 30, 2025.**

The Firm remains available for any clarifications.

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ANNEX 1

Tax codes related to withholding/ withholding taxes made

Group	Tax code	Description
A	1001	WITHHOLDING ON PENSION WAGES TRANSFER ADDITIONAL MONTHLY PAYMENTS AND RELATED ADJUSTMENT
A	1002	WITHHOLDING ON BACK PAY
A	1012	WITHHOLDING ON COMPENSATION FOR TERMINATION OF EMPLOYMENT AND LUMP-SUM BENEFITS SUBJECT TO SEPARATE TAXATION
A	1019	4% WITHHOLDINGS MADE BY THE CONDOMINIUM AS WITHHOLDING AGENT ON ACCOUNT OF THE IRPEF DUE FROM THE RECIPIENT. LAW DEC. 27, 2006, NO. 296, ART. 1, C. 43 - RESOLUTION 19/E OF 5/2/2007
A	1020	4% WITHHOLDINGS MADE AT THE TIME OF PAYMENT BY THE CONDOMINIUM AS WITHHOLDING AGENT ON ACCOUNT OF IRES DUE BY THE RECIPIENT - LAW 27/12/2006, N. 296, ART. 1, C. 43 - RESOLUTION NO. 19/E OF 5/2/2007
A	1040	WITHHOLDING TAXES ON SELF-EMPLOYMENT INCOME COMPENSATION FOR THE EXERCISE OF ARTS AND PROFESSIONS
A	1053	IRPEF SUBSTITUTE TAX AND REGIONAL AND MUNICIPAL SURTAXES ON PERFORMANCE BONUSES AND PROFIT SHARING - ARTICLE 1, PARAGRAPH 182, LAW NO. 208/2015 OF DECEMBER 28, 2015
A	1057	IRPEF SUBSTITUTE TAX AND REGIONAL AND MUNICIPAL SURTAXES ON PERFORMANCE BONUSES AND PROFIT SHARING - FOLLOWING TAX ASSISTANCE - ARTICLE 1, PARAGRAPH 182, LAW NO. 208 OF DECEMBER 28, 2015
A	1301	SALARIES PENSIONS TRANSFERS ADDITIONAL MONTHLY PAYMENTS AND ADJUSTMENTS VALLE D'AOSTA OUT-OF-REGION FACILITIES
A	1302	EMOLUMENTS IN ARREARS VALLE D'AOSTA PLANTS OUT OF REGION
A	1305	IRPEF SUBSTITUTE TAX AND REGIONAL AND MUNICIPAL SURTAXES ON PERFORMANCE BONUSES AND PROFIT SHARING, PAID IN SICILY, SARDINIA AND VALLE DAOSTA, ACCRUED OUTSIDE THE AFOREMENTIONED REGIONS - ARTICLE 1, C. 182, OF LAW NO. 208 OF DECEMBER 28, 2015
A	1307	IRPEF SUBSTITUTE TAX AND ADDIZ. REGIONAL AND MUNICIPAL ON PERFORMANCE BONUSES AND PROFIT-SHARING, PAID IN SICILY, SARDINIA AND VALLE D'AOSTA, ACCRUED OUTSIDE THE AFOREMENTIONED REGIONS-FOLLOWING
A	1312	WITHHOLDING TAXES ON SEVERANCE PAY AND LUMP-SUM BENEFITS SUBJECT TO SEPARATE TAXATION - VALLE D'AOSTA OUT-OF-REGION FACILITIES
A	1604	IRPEF SUBSTITUTE TAX AND REGIONAL AND MUNICIPAL ADDITIONAL TAXES ON PERFORMANCE BONUSES AND PROFIT SHARING ACCRUED IN SICILY AND PAID OUTSIDE THE REGION - ARTICLE 1, PARAGRAPH 182, OF LAW 28 DECEMBER 2015, NO. 208

Group	Tax code	Description
A	1606	IRPEF SUBSTITUTE TAX AND REGIONAL AND MUNICIPAL ADDITIONAL TAXES ON PERFORMANCE BONUSES AND PROFIT SHARING ACCRUED IN SICILY AND PAID OUTSIDE THE REGION - ARTICLE 1, PARAGRAPH 182, OF LAW 28 DECEMBER 2015, NO. 208
A	1630	INTEREST DEFERRED PAYMENT INSTALLMENT AMOUNTS IRPEF WITHHELD BY WITHHOLDING AGENT AS A RESULT OF TAX ASSISTANCE
A	1701	CREDIT ACCRUED BY TAX WITHHOLDING AGENTS FOR THE DISBURSEMENT OF SUPPLEMENTARY TREATMENT - ARTICLE 1, PARAGRAPH 4, OF DECREE-LAW NO. 3 OF FEBRUARY 5, 2020
A	1712	DOWN PAYMENT OF THE SUBSTITUTE TAX ON INCOME FROM REVALUATIONS OF SEVERANCE PAY PAID BY THE WITHHOLDING AGENT
A	1713	BALANCE OF THE SUBSTITUTE TAX ON INCOME FROM THE REVALUATIONS OF SEVERANCE PAY PAID BY THE WITHHOLDING AGENT
A	1845	TAX REPLACING THE IRPEF AND RELATED SURTAXES, AS WELL AS THE REGISTRATION TAX AND STAMP DUTY, ON THE RENT ON CONTRACTS FOR RESIDENTIAL REAL ESTATE AND RELATED TAXES. PERTINEN. LEASED CONJOINTLY WITH THE HABITATION-ART.3,DLGS.N.23/2011-ASS.FISC.-
A	1846	TAX SUBST.OF IRPEF AND ITS RELAT. ADDITIONAL TAXES, AS WELL AS REGISTRATION TAXES AND STAMP DUTY, ON THE RENTAL FEE FOR CONTRACTS HAVING AS OBJECT REAL ESTATE FOR RESIDENTIAL USE AND ITS
A	1904	IRPEF SUBSTITUTE TAX AND REGIONAL AND MUNICIPAL SURCHARGES ON PERFORMANCE BONUSES AND PROFIT SHARING ACCRUED IN SARDINIA AND PAID OUTSIDE THE REGION - ARTICLE 1, PARAGRAPH 182 OF LAW 28 DECEMBER 2015, NO. 208
A	1905	IRPEF SUBSTITUTE TAX AND REGIONAL AND MUNICIPAL ADDITIONAL TAXES ON PERFORMANCE BONUSES AND PROFIT SHARING ACCRUED IN VALLE DAOSTA AND PAID OUTSIDE THE REGION - ARTICLE 1, PARAGRAPH 182 OF
A	1907	IRPEF SUBSTITUTE TAX AND REGIONAL AND MUNICIPAL SURTAXES ON PERFORMANCE BONUSES AND PROFIT SHARING ACCRUED IN SARDINIA AND PAID OUTSIDE THE REGION - FOLLOWING TAX ASSISTANCE - ARTICLE 1, PARAGRAPH 182 OF LAW NO. 208 OF DECEMBER 28, 2015
A	1908	IRPEF SUBSTITUTE TAX AND REGIONAL AND MUNICIPAL ADDITIONAL TAXES ON PERFORMANCE BONUSES AND PROFIT SHARING ACCRUED IN VALLE DAOSTA AND PAID OUT OF THE REGION - FOLLOWING TAX ASSISTANCE -
A	1914	WITHHOLDING TAXES ON TERMINATION BENEFITS AND LUMP-SUM BENEFITS SUBJECT TO SEPARATE TAXATION - FACILITIES IN VALLE D' AOSTA
A	1920	SALARIES PENSIONS TRANSFERS ADDITIONAL MONTHLY PAYMENTS AND RELATED ADJUSTMENT PLANTS IN VALLE D' AOSTA
A	1921	EMOLUMENTS IN ARREARS PLANTS IN VALLE D' AOSTA

Group	Tax code	Description
A	4201	ADVANCE TAX ON INCOME SUBJECT TO SEPARATE TAXATION WITHHELD BY WITHHOLDING AGENT
A	4330	IRPEF ON ACCOUNT WITHHELD BY WITHHOLDING AGENT - VALLE D'AOSTA - FACILITIES OUTSIDE THE REGION
A	4331	IRPEF ON BALANCE WITHHELD BY WITHHOLDING AGENT - VALLE D'AOSTA - FACILITIES OUTSIDE REGION
A	4730	IRPEF ON ACCOUNT WITHHELD BY WITHHOLDING AGENT
A	4731	IRPEF ON BALANCE WITHHELD BY WITHHOLDING AGENT
A	4932	IRPEF IN BALANCE WITHHELD BY THE WITHHOLDING AGENT PLANTS IN VALLE D' AOSTA
A	4933	IRPEF ON ACCOUNT WITHHELD BY WITHHOLDING AGENT PLANTS IN VALLE D' AOSTA
A	1066	WITHHOLDING TAX ON PENSION TREATMENTS AND INCOME FROM WORK EMPLOYEE AND ASSIMILATED, MADE AFTER THE RELEVANT YEAR-END ADJUSTMENT
A	4934	WITHHOLDING TAXES ON PENSION TREATMENTS AND INCOME FROM EMPLOYMENT EMPLOYEE AND ASSIMILATED, MADE AFTER THE RELEVANT YEAR-END ADJUSTMENT, ACCRUED IN THE REGION VALLE D'AOSTA AND PAID OUTSIDE
A	4935	WITHHOLDING TAXES ON PENSION TREATMENTS AND INCOME FROM EMPLOYMENT EMPLOYEE AND ASSIMILATED, MADE AFTER THE RELEVANT YEAR-END ADJUSTMENT, PAID IN THE REGION VALLE D'AOSTA AND ACCRUED OUTSIDE
A	1067	SUBSTITUTE TAX ON IRPEF AND REGIONAL AND MUNICIPALITY ON THE SUMS ALLOCATED BY CLIENTS TO WORKERS BY WAY OF LIBERALITY - ART. 1, PARAGRAPHS 58 TO 62, OF LAW DEC. 29, 2022, NO. 197
A	1605	SUBSTITUTE TAX OF IRPEF AND REGIONAL AND MUNICIPALITY ON AMOUNTS ALLOCATED BY CUSTOMERS TO WORKERS BY WAY OF LIBERALITY ACCRUED IN SICILY AND PAID OUT OF THE REGION - ARTICLE 1, PARAGRAPHS 58 TO 62, OF LAW NO. 197 OF DECEMBER 29, 2022
A	1917	SUBSTITUTE TAX ON IRPEF AND REGIONAL AND MUNICIPAL SURTAXES MUNICIPAL ON THE AMOUNTS ALLOCATED BY CUSTOMERS TO WORKERS BY WAY OF LIBERALITY ACCRUED IN SARDINIA AND PAID OUT OF THE REGION - ART. 1, PARAGRAPHS 58 TO 62, OF LAW NO. 197 OF DECEMBER 29, 2022.
A	1918	SUBSTITUTE TAX ON IRPEF AND REGIONAL AND MUNICIPAL SURTAXES MUNICIPALITY ON AMOUNTS ALLOCATED BY CUSTOMERS TO WORKERS BY WAY OF LIBERALITY ACCRUED IN VALLE DAOSTA AND PAID OUTSIDE THE REGION - ART. 1, PARAGRAPHS 58 TO 62, OF LAW DECEMBER 29, 2022, NO. 197
A	1306	IRPEF SUBSTITUTE TAX AND ADD. REG AND MUNICIPAL ON THE AMOUNTS EARMARKED BY CLIENTS TO WORKERS AS A GRATUITY PAID IN SICILY, SARDINIA AND VALLE D'AOSTA AND ACCRUED OUTSIDE THE REGION IN WHICH THE PAYMENT IS MADE- ART.1, C.58-62, L.197/2022

Group	Tax code	Description
A	1068	SUBSTITUTE TAX OF IRPEF AND REGIONAL AND MUNICIPAL SURCHARGES ON ADDITIONAL BENEFITS OF HEALTH PERSONNEL - SUBSTITUTE TAX - ARTICLE 7, PARAGRAPHS 1 AND 2, OF DECREE-LAW 7 JUNE 2024, NO. 73
A	1607	SUBSTITUTE TAX OF IRPEF AND REGIONAL AND MUNICIPAL ADDITIONAL MUNICIPAL ON THE ADDITIONAL BENEFITS OF HEALTH PERSONNEL ACCRUED IN SICILY AND PAID OUT OF THE REGION - SUBSTITUTE TAX - ARTICLE 7, PARAGRAPHS 1 AND 2, DECREE-LAW JUNE 7, 2024, NO. 73
A	1922	SUBSTITUTE TAX OF IRPEF AND REGIONAL AND MUNICIPAL ON ADDITIONAL BENEFITS OF HEALTH PERSONNEL ACCRUED IN SARDINIA AND PAID OUT OF THE REGION - SUBSTITUTE TAX TAX - ARTICLE 7, PARAGRAPHS 1 AND 2, DECREE-LAW JUNE 7, 2024, NO. 73
A	1923	SUBSTITUTE TAX FOR IRPEF AND REGIONAL AND MUNICIPAL ON ADDITIONAL BENEFITS OF HEALTH PERSONNEL ACCRUED IN VALLE D'AOSTA AND PAID OUT OF THE REGION - SUBSTITUTE TAX TAX-ARTICLE 7, PARAGRAPHS 1 AND 2, DECREE-LAW JUNE 7, 2024 NO.73
A	1308	IRPEF SUBSTITUTE TAX AND REGIONAL AND MUNICIPAL ADDIZ-ADDITIONAL BENEFITS OF HEALTH PERSONNEL PAID IN SICILY, SARDINIA AND VALLE D'AOSTA AND ACCRUED OUTSIDE THE REGION WHERE THE PAYMENT IS MADE-SUBSTITUTE TAX-DL 73/2024-ART 7, C.1 AND 2
A	1704	CREDIT ACCRUED BY TAX WITHHOLDING AGENTS FOR THE DISBURSEMENT TO EMPLOYEES THE SUM REFERRED TO IN ARTICLE 1, PARAGRAPH 4, OF LAW NO. 207 OF DECEMBER 30, 2024.
A	1069	SUBSTITUTE TAX FOR IRPEF AND REGIONAL AND MUNICIPAL ON OVERTIME COMPENSATION OF NURSES - SUBSTITUTE TAX - ARTICLE 1, PARAGRAPH 354, LAW DEC. 30 2024, N. 207
A	1608	SUBSTITUTE TAX OF IRPEF AND REGIONAL AND MUNICIPAL ADDITIONAL MUNICIPAL ON OVERTIME COMPENSATION OF NURSES DUE IN SICILY AND PAID OUT OF THE REGION - SUBSTITUTE TAX -. ARTICLE 1, PARAGRAPH 354, LAW DECEMBER 30, 2024, NO. 207
A	1924	SUBSTITUTE TAX OF IRPEF AND REGIONAL AND MUNICIPAL ON OVERTIME COMPENSATION OF NURSES DUE IN SARDINIA AND PAID OUT OF THE REGION - SUBSTITUTE TAX - ARTICLE 1, PARAGRAPH 354, LAW DECEMBER 30, 2024, NO. 207"
A	1925	SUBSTITUTE TAX FOR IRPEF AND REGIONAL AND MUNICIPAL ON OVERTIME COMPENSATION OF NURSES DUE IN VALLE D'AOSTA AND PAID OUT OF THE REGION - SUBSTITUTE FOR TAX - ARTICLE 1, PARAGRAPH 354, LAW DECEMBER 30, 2024, NO. 207
A	1309	SUBSTITUTE TAX OF IRPEF AND ADDITIONAL REGIONAL AND MUNICIPAL ON OVERTIME COMPENSATION FOR NURSES PAID IN SICILY, SARDINIA AND VALLE D'AOSTA AND PAYABLE OUTSIDE THE REGION IN WHICH THE PAYMENT IS MADE - SUBSTITUTE TAX - ARTICLE 1, PARAGRAPH 354, LAW DECEMBER 30, 2024, NO. 207

Group	Tax code	Description
B	3790	INTEREST DEFERRED PAYMENT OF REGIONAL SURTAX TO IRPEF WITHHELD BY WITHHOLDING AGENT AS A RESULT OF TAX ASSISTANCE
B	3802	REGIONAL PERSONAL INCOME TAX SURCHARGE WITHHELD BY WITHHOLDING AGENT
B	3803	REGIONAL IRPEF SURTAX WITHHELD BY THE WITHHOLDING AGENT AS A RESULT OF TAX ASSISTANCE
C	3795	INTEREST DEFERRED PAYMENT OF MUNICIPAL SURTAX TO IRPEF WITHHELD BY THE WITHHOLDING AGENT AS A RESULT OF TAX ASSISTANCE
C	3845	MUNICIPAL IRPEF SURTAX WITHHELD BY WITHHOLDING AGENT. -FORM 730- ADVANCE PAYMENT - RES. NO. 368/E OF 12/12/2007
C	3846	MUNICIPAL IRPEF SURTAX WITHHELD BY WITHHOLDING AGENT -MOD. 730- BALANCE RES. N. 368/E OF 12/12/2007
C	3847	MUNICIPAL SURTAX TO IRPEF WITHHELD BY WITHHOLDING AGENT- ADVANCE PAYMENT - RIS. N. 368/E OF 12/12/2007
C	3848	MUNICIPAL SURTAX TO IRPEF WITHHELD BY WITHHOLDING AGENT - BALANCE - RES. NO. 368/E OF 12/12/2007

Tax codes related to credits to be used in compensation through F24 form

Tax code	Description
1304	EXCESS PAYMENTS OF EMPLOYEE AND ASSIMILATED WITHHOLDING TAXES ACCRUED OUTSIDE THE REGION VALLE D'AOSTA AND MADE IN THE REGION - ART. 15, C.1, LETT. (B), LEGISLATIVE DECREE NO. 175/2014
1627	EXCESS PAYMENTS OF WITHHOLDING TAXES FROM EMPLOYEES AND ASSIMILATED - ART. 15, C.1, LETTER B) D.LGS. N. 175/2014
1628	EXCESS OF PAYMENTS OF WITHHOLDING TAXES FROM SELF-EMPLOYMENT, COMMISSIONS AND MISCELLANEOUS INCOME - ART. 15, PARAGRAPH 1, LETTER B) D.LGS. N. 175/2014
1631	SUMS IN RESPECT OF WITHHOLDING TAXES REFUNDED BY THE WITHHOLDING AGENT AS A RESULT OF TAX ASSISTANCE - ART.15, PARAGRAPH 1, LETT. (A) LEGISLATIVE DECREE NO. 175/2014
1633	CREDIT FOR RENTS RECOGNIZED BY THE WITHHOLDING AGENT AS PER ART.16, C.1-SEXIES, OF TUIR
1669	EXCESS OF PAYMENTS OF REGIONAL SURTAX TO IRPEF WITHHELD BY THE WITHHOLDING AGENT - ART. 15, PARAGRAPH 1, LETTER B) D.LGS. N. 175/2014
1671	SURPLUS OF PAYMENTS OF MUNICIPAL SURTAX TO IRPEF WITHHELD BY THE WITHHOLDING AGENT - ART. 15, PARAGRAPH 1, LETTER B) D.LGS. N. 175/2014
1701	CREDIT ACCRUED BY TAX WITHHOLDING AGENTS FOR THE DISBURSEMENT OF THE SUPPLEMENTARY TREATMENT - ART.1, PARAGRAPH 4, OF DECREE-LAW FEBRUARY 5, 2020, NO. 3

Tax code	Description
1962	EXCESS PAYMENTS OF EMPLOYEE AND ASSIMILATED WITHHOLDING TAXES ACCRUED IN THE REGION VALLE D'AOSTA AND MADE OUTSIDE THE REGION - ART. 15, C.1, LETT. (B) D.LGS. NO. 175/2014
3796	AMOUNTS AS REGIONAL IRPEF SURTAX REFUNDED BY THE SOSTITUTO D'IMPOSTA AS A RESULT OF TAX ASSISTANCE - ART.15, C.1, LETT. (A) D. LGS. N. 175/2014
3797	AMOUNTS AS MUNICIPAL IRPEF SURTAX REFUNDED BY THE SOSTITUTO D'IMPOSTA AS A RESULT OF TAX ASSISTANCE - ART.15, PARAGRAPH 1, LETT. (A) D. LGS. N. 175/2014
4331	IRPEF BALANCE WITHHELD BY WITHHOLDING AGENT - VALLE D'AOSTA - OUT-OF-REGION FACILITIES
4932	IRPEF BALANCE WITHHELD BY WITHHOLDING AGENT PLANTS IN VALLE D'AOSTA
1702	CREDIT ACCRUED BY THE WITHHOLDING AGENT FOR THE DISBURSEMENT OF THE SPECIAL SUPPLEMENTARY TREATMENT FOR NIGHT WORK AND OVERTIME PERFORMED ON HOLIDAYS BY EMPLOYEES OF TOURIST-HOTEL FACILITIES
1704	CREDIT ACCRUED BY TAX WITHHOLDING AGENTS FOR DISBURSEMENT TO EMPLOYEES OF THE SUM REFERRED TO IN ARTICLE 1, PARAGRAPH 4, OF LAW 30 DECEMBER 2024, NO. 207

ANNEX 2
F24/770 model notes

A - the withholding agent made the payments on the due date provided for in Article 2, paragraph 1, of Presidential Decree No. 445 of 1997

B - the payment refers to withholding taxes made pursuant to Articles 23 and 24 of Presidential Decree No. 600 of 1973, on sums and values relating to 2025 disbursed by January 12, 2026

D - the withholding agent made the adjustment of income disbursed in 2025 in January 2026

E - the withholding agent made the adjustment of income disbursed in 2025 in February 2026

P - the payment refers to the supplementary treatment, recovered in installments in the current year (2025), but relevant to the previous year (2024)

S - the line contains data on the total amount of additional payments pertaining to the current tax year, as well as the amounts due by way of accrual interest on advance payments determined in tax assistance, pertaining to the current tax year

STATEMENT OF WITHHOLDINGS/ DEDUCTIONS MADE
Compilation instructions

In the "**Tax Code**" field, indicate the code corresponding to the withholding/ withholding taxes made, according to the list in Annex 1 to the implementing measure, in the updated version published on the website of the Internal Revenue Service. This is the tax code to be indicated in the F24 form for the payment of withholding/ withholding taxes made.

For withholdings related to regional and municipal additional taxes on IRPEF (tax codes included in groups 'B' and 'C' of the above-mentioned Annex 1), the field "**Municipality/region code**" must indicate the code of the region (from 1 to 21) or municipality (see table of cadastral codes that can be used in the F24 form) to which the tax is destined, to be reported later in the F24.

In the "**Reference Period**" field, the reference period must be reported for each withholding/retention in the format "MMYYYY". Unless otherwise specified, this period shall consist of the month and year of commencement of the withholding/retention obligation.

The same mode of compilation must also be used in case the payment is made by availing of the repayment. In this regard, it is clarified that:

- in the event that the withholding agent has made payments by the deadline provided for in Article 2, paragraph 1, of Presidential Decree No. 445 of 1997, a special line must be filled in, indicating the conventional period 12/2025 (note "A");
- in the case of sums paid by January 12, 2026 and referring to the year 2025, on which withholdings were made pursuant to Articles 23 and 24 of Presidential Decree No. 600 of 1973, the conventional period 12/2025 must be indicated (note "B");
- in the event that the withholding agent has made, in January or February 2026, the adjustment relating to compensation paid in 2025, the conventional period 12/2025 and note "D" (for the adjustment made in January) or note "E" (for the adjustment made in February) must be indicated;
- for the payment of the balance of the substitute tax on the revaluation of severance pay relating to 2025, made by February 16, 2026 (tax code 1713), the conventional period 12/2025 must be indicated.

The field "**Withholding/ withholding taxes made**" should show the amount of withholding/ withholding taxes made for the tax codes in Appendix 1 above, including amounts and accrual interest withheld from the tax-assisted person, but net of interest due to incapacity for pay and adjustment, which should be shown in the "Interest" field instead.

In the "**Interest**" field, with respect to withholding/ withholding taxes made, the amount of interest should be indicated:

- for inability to pay and for adjustment, withheld from the person who benefited from tax assistance;
- by reprimand under Article 13 of Legislative Decree No. 472 of 1997.

The "**Amount to be paid**" field should contain the sum of the amounts indicated in the "Withholding/ withholding taxes made" and "Interest" fields.

The "**Repayment**" box must be crossed out if the payment of withholding/ withholding taxes made is made by availing of the repayment procedure.

In the "**Notes**" field, where applicable, indicate one of the notes listed in Annex 2 to the implementing measure, in the updated version published on the website of the Revenue Agency. For the tax codes listed in groups 'B' and 'C' of Annex 1 above (municipal and regional IRPEF surcharges), indicate only note "S," where applicable.