

## MODELLO 730/2024: DOCUMENTS REQUIRED FOR FILLING IN

It is important to remember that copies of all the documentation must be handed over to the CAF. At the same time, the originals, which need only be viewed, must be kept by the taxpayer until 31 December 2029, the deadline by which the Italian Revenue Agency may request them.

### Real Estate (Land/Buildings)

- Deeds of sale, donation, succession;
- Lease agreements, extensions, terminations, rent changes;
- Rent from rented real estate, even if it is condominium property;
- Changes of use and/or ownership share of already owned real estate.

### Income from employment/pension, other income (occasional benefits, royalties...)

- Form CU2024 issued by the tax withholding agent (employer or pension institution) certifying income received in 2023. For INPS (Italian Social Security Institution) pensioners and all those who have received sums from the Social Security Institution (unemployment, NASPI (Unemployment Benefit), mobility, etc.) it is possible to delegate CAF50&Più to collect Form CU2024;
- Certificates relating to other income received (e.g., proof of income from domestic helpers and carers, periodic allowance received from a separated spouse, foreign income, or pensions).

### Former spouse's maintenance (received or paid)

- Court separation judgment;
- Receipts of payments/receipts made or received by the former spouse;
- Tax code of the ex-spouse.

### Medical expenses \*

- Invoices for specialist, general, and laboratory examinations, therapies (e.g., physiotherapy), and dental treatment;
- Pharmacy/parapharmacy receipts (over-the-counter drugs, medicines, homeopathy, co-payments, other deductible products);
- Receipts for the purchase/rental of medical prostheses and medical devices with CEMarking (e.g., hearing aids, contact lenses, fluids, spectacles);
- Invoices for surgery, hospital stays, and admissions.

\* If you are enrolled in a Fund or a Health Insurance Fund, you must provide our CAF with a statement listing the expenses paid or reimbursed.

### Expenses for disabled persons

- Invalidity report;
- Bills for medical examinations, receipts;
- Invoices for the purchase of vehicles.

For persons who are not self-sufficient in the performance of acts of daily living, copies of the following documents must also be delivered:

- CU (Certificazioni Unica) or carer's pay slips (no domestic helpers);
- Certification issued by the nursing home attesting to the amount of the medical and specific care costs for the person.

### Child expenses

- Receipts for kindergarten, primary, junior high, and high school (fees, contributions, canteen and school trips);

- Receipts for amateur sports activities for children 5 - 18 years old.

### Expenses for the main home

For those who have taken out a mortgage for the purchase, construction, and renovation of their main home:

- Deed of purchase, mortgage deed, invoices issued by the notary, and interest payable;
- Invoice paid to real estate agencies.

For those living in rented accommodation:

- Lease agreement with registration receipt;
- Payment receipts.

### Other expenses

- Invoices for funeral expenses;
- Pet expenses (purchase receipts for medicines, receipts for veterinary visits);
- Receipts for public transport season tickets;
- Receipts for university education expenses and specialisation courses held at state and non-state universities.

For those living in rented accommodation:

- Lease agreement;
- Payment receipts.

### Policies (life, accident)

- Tax certification of the premiums paid during the year and the deductible portion.

### Social security contributions including those paid for tax-dependent family members

Payment receipts and documentation issued by the social security institution for:

- Degree redemption contributions and reconciliation of insurance periods;
- Social security contributions (INPS, ENPAM, ENPAB, ENPAF...);
- INAIL (National Institut for Insurance against Accidents at Work) compulsory
- insurance against domestic accidents (homemakers' insurance).

### Contributions paid for domestic helpers and carers

- INPS contribution payment receipts

### Charitable donations

- A certificate issued by the institution and payment receipts for donations made to nonprofit organizations, NGOs, VOs, SGOs, religious institutions, and other third-sector bodies.

### Supplementary pension provision also for tax-dependent family members

- Payment receipts and proof of deductibility for contributions paid to supplementary pension funds.

### Renovation work - Energy saving - Furniture and large household appliances - Green Bonus

*For residents' work:*

- Certification issued by the administrator with the amount allowed for deduction.

*For works carried out on the individual property:*

- Authorization title (CILA, SCIA, Building Permit, etc.) and relative attachments (Technical Report describing the Intervention, Notification of commencement of works, prior communication to the ASL (Local Health Authority), where applicable, etc.);
- Invoices and related transfers made.

*For energy savings, it is also necessary to present:*

- The Enea form complete with the sending receipt and the enclosures envisaged with reference to the intervention that has been carried out (e.g., the Producer's Certificate, the Sworn Statement by the qualified technician).

*For the purchase of furniture and large household appliances (only for buildings subject to building works):*

- Invoices and copies of payment (bank transfer, transaction receipts for credit or debit card payments).

### Purchase of buildings as part of fully renovated buildings and Purchase/construction of parking garages

- Deed of sale certifying that all requirements have been met;
- Declaration issued by the company that renovated the entire building or built the garage with proof of the construction cost;
- Subsidies for the purchase of an appurtenant garage; in the case of payments without subsidies, certification by notarial deed from the seller company is required.

### Superbonus

- Ask CAF 50&Più for the checklist of the documentation that must be produced to affix the Conformity Endorsement and enter the expenditure in the tax return.

For certain expenses, the CAF may request additional documentation not listed in order to benefit from tax deductions.

**If you filed your tax return with our CAF last year,** you only have to provide us with documentation on your expenses for the year 2023.

**If this is the first time you have approached our CAF for Form 730,** please also bring along documentation regarding building work and other multi-year expenses you have incurred in previous years so that we can check all the documentation.

### IMPORTANT

- Send us your valid identity document, your tax code, and those of your spouse and dependents;
- Remember to delegate the CAF to acquire the Agency's 730 Precompilato so as to assess better all the tax benefits you can obtain;
- Some tax-privileged expenses from 2020 must be traceable. If the method of payment is already indicated on your invoice or tax receipt (e.g., 'Payment by cash card'), you do not have to do anything. In other cases, remember to also submit a copy of the payment receipt (ATM or credit card receipt, copy of cheque or postal order, MAV (payment by advice), or bank transfer) to the CAF.
- At present, however, there is no traceability obligation, so expenses relating to the purchase of medicines and medical devices (including spectacles and hearing aids) can be paid in cash, as well as for expenses incurred for health services and medical examinations carried out in public facilities or private facilities accredited to the National Health Service.

### It is also necessary to

- notify our CAF of any changes in relation to the previous year's declaration (new place of residence and date of change in the case of relocation, changes in marital status and tax dependent family members);
- please inform us if your employer or other Substitute who will carry out the Form 730 adjustment is different from the one indicated in your CU 2024 (e.g., if you changed jobs or retired in 2024);
- please provide us with copies of any advance payments made via Form F24 for Irpef (Personal Income Tax), cedolare secca (flat tax on dividends), and other taxes.

### IN SOME CASES, THE PERSON SUBMITTING THE MOD. 730/2024 MUST ALSO SUBMIT THE SUPPLEMENTARY TABLES TO THE TAX RETURN. EXAMPLE:

- Domestic helpers and carers who also received severance pay in 2023;
- Holders of capital income or other income subject to substitute tax;
- Holders of financial assets, cryptocurrency investments, foreign current accounts and deposits, and other assets held abroad;
- Holders of stock options on foreign shares, i.e., securities or rights offered to employees by their own company that must be declared when they become available, i.e., at the end of the "vesting period";
- Those who own property abroad (including those who own it in "timeshare").

If you fall into one of these cases, ask our CAF for the documentation you need to complete the Additional Panels and avoid penalties.