

730/2025 FORM: THE DOCUMENTS NEEDED FOR COMPILATION

It is important to remember that copies of all documents must be sent to the CAF, while the originals, which are for inspection only, should be kept by the taxpayer until 31 December 2030, the date by which the tax authorities may request them.

For some expenses, the CAF may require additional documentation not listed in order to qualify for tax deductions.

✓ **If you filed your tax return last year with our CAF**, you only need to provide us with documentation of your expenses for the year 2024.

✓ **If you are applying for Form 730 for the first time**, please also bring documents relating to construction costs and other multi-year costs incurred in previous years, so that we can check all the documents and ensure that you claim all the deductions to which you are entitled.

Real estate (land/factories)

- Deeds of sale, donation, succession.
- Lease agreements, extensions, terminations, rent changes.
- Fee from rented property even if owned by condominium.
- Changes in the use and/or ownership of existing properties.

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

- Form CU2025 issued by the withholding agent (employer or pension institution) certifying income received in 2024. It is possible to delegate the CAF 50&Più to the withdrawal of the CU2025 form for INPS pensioners and for all those who have received benefits from the Social Security Institute (unemployment, NASPI, mobility, etc.).
- Evidence of other income (for example, income from sporting activities, evidence of income from household help or carers, regular income from a divorced partner, foreign income or pension).

Former spouse's maintenance (received or paid)

- Court separation judgment.
- Receipts of deposits/money transfers made or received by former spouse.
- Tax code of former spouse.

Medical expenses*

- Bills for specialist, general, laboratory tests, therapies (e.g., physical therapy), and dental care.
- Pharmacy/parapharmacy receipts (over-the-counter drugs, medicines, homeopathy, co-pays, other deductible products).
- Receipts for purchase/rental of CE-marked health prostheses and medical devices (e.g., hearing aids, contact lenses and fluids, eyeglasses).
- Bills for surgical procedures, inpatient stays, and hospitalizations.

* *If you are a member of a health insurance fund or an assistance fund, you will have to send our tax assistance center CAF the prospectus with the list of expenses that have been paid by the fund or reimbursed to you.*

Expenses for handicapped persons

- Disability report.
- Invoices for medical visits, receipts.
- Invoices related to vehicle purchases.

Copies of the following documents must also be provided for persons who are not self-sufficient in the performance of activities of daily living:

- CU or caregiver pay stubs (no domestic helpers).

- Certification issued by the nursing home stating the amount of medical and person-specific care expenses.

Child expenses

- Receipts for kindergarten, elementary, junior high and high school (fees, contributions, canteen and school trips), public transport subscription.
- Receipts for amateur sports activities for children aged 5-18 years.
- Receipts for expenditure on higher education, graduate and postgraduate courses at state and non-state universities.

In the case of out-of-state university students:

- Lease agreement.
- Payment receipts.

Expenses for the main residence

For those who have taken out a mortgage to buy, build or renovate their main home:

- Purchase deed, mortgage deed, invoices issued by the Notary Public, and interest expense.
- Invoice paid to real estate agencies.

For those living in rental housing:

- Lease agreement with registration receipt.
- Payment receipts.

Other expenses

- Invoices for funeral expenses.
- Pet expenses (drug purchase receipts, receipts for veterinary visits).
- Education and University expenses incurred for themselves and their dependents.
- Receipts for public transport subscription.

Policies (life, accident)

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

Social security contributions even if paid for tax-dependent family members

Payment receipts and documentation issued by the pension fund for:

- Degree redemption contributions and insurance period reconciliation.
- Social security contributions (INPS, ENPAM, ENPAB, ENPAF...).
- INAIL compulsory insurance against domestic accidents (housewives insurance).

Contributions made for domestic helpers and caregivers

- INPS contribution payment receipts.

Liberal donations

- Institutional certificate and payment receipts for donations to charities, NGOs, VOs, Aps, religious institutions and other third sector organizations.

Supplementary pension plan also for tax-dependent family members

- Deposit receipts and statement of deductibility for contributions made to Supplementary Pension Funds.

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

For condominium work:

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

For work done on the individual property:

- Authorization title (CILA, SCIA, Building Permit, etc.) and its annexes (Technical Report describing the Intervention, Notification of Commencement of Work, Prior Notice to ASL, where required, etc.).
- Invoices and related transfers executed.

For energy savings, it is also necessary to submit:

- Complete Enea form with delivery note and attachments required in relation to the work performed (e.g. manufacturer's certificate, qualified technician's affidavit).

For purchase of furniture and large household appliances (only for properties subject to building interventions):

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

Purchase of real estate that is part of fully renovated buildings and Purchase/construction of car garage

Act of purchase and sale certifying that all requirements are met.

- Statement issued by the company that renovated the entire building or built the box with proof of construction cost.
- Bank transfers for the purchase of the appurtenant box. In case of payments without wire transfers, attestation,

by affidavit, made by the selling company is required.

Superbonus

- Ask CAF 50&Più for the check list of documentation that must be shown to affix the Conformity Endorsement and include the expense in the tax return.

IMPORTANT

Send us your valid identity document, your tax code, your spouse's and your dependent family members' tax codes.

- Remember to delegate the CAF to acquire the agency's 730 Prefiled, also to better evaluate all the tax benefits you can get.
- Some tax-advantaged expenses from 2020 must be traceable. If the method of payment is already indicated on your invoice or tax receipt (example: the words "Payment by ATM"), you do not need to do anything. In all other cases, do not forget to send the CAF a copy of the proof of payment (ATM or credit card receipt, copy of the check or postal payment slip, MAV, bank transfer).
- However, there is currently no requirement for traceability, so expenditure on the purchase of medicines and medical equipment (including spectacles and hearing aids), as well as expenditure on health services and medical examinations in public or private facilities accredited to the National Health Service, can be paid in cash.

It is also necessary to

- Notify our CAF of any changes with respect to the previous year's declaration (new place of residence and date of change in case of relocation, change in marital status and tax-dependent family members).
- Notify us if the employer or other representative who will be making the adjustment on your Form 730 is different from the one listed on your CU 2025 (for example, if you changed jobs or retired in 2025).
- Provide copies of any advance payments made using form F24 for income tax, lump-sum tax and other taxes.

IN SOME CASES, THOSE WHO SUBMIT THE MOD. 730/2025 MUST ALSO SUBMIT M-T-W FORMS FOR CERTAIN INCOME SUBJECT TO SEPARATE TAXATION AND FOR ASSETS AND OTHER FINANCIAL ASSETS HELD ABROAD. EXAMPLE:

- Holders of investment income or miscellaneous income subject to substitute tax.
- Revaluation of land and capital gains of a financial nature.
- Holders of financial assets, cryptocurrency investments, checking accounts, foreign deposits and other assets and assets held abroad.
- Holders of foreign stock options, 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 so-called "vesting period."
- Those who own real estate abroad (including those who own it on the basis of multiple ownership).

PLEASE BE REMINDED THAT FOR DOMESTIC HELPERS AND CAREGIVERS, WHO ALSO RECEIVED SEVERANCE PAY IN THE YEAR 2024, THE RM FRAMEWORK OF THE PF 2025 INCOME FORM SHOULD BE SUBMITTED IN ADDITION TO THE 730 FORM.

If you fall into one of these cases, ask our CAF for the documentation needed to complete the declaration.