

SAMPLE REQUEST FOR THE INCENTIVE FOR EMPLOYEE WORKERS

Request for fiscal incentives for transfer of tax residence in Italy (article 5 of legislative decree 27.12.2023 no. 209 for returning employees and accompanying substitute declaration under articles 46 and 47 of dpr 445/2000)

The undersigned, born in on, tax code, residing in Italy since, at, via, employee of since, contract expiration office phone mobile e-mail

DECLARES

- to have the citizenship
- to have transferred the tax residence to Italy pursuant to Article 2 of the TUIR and to be registered with the Registry of the resident population in Italy since (Attachment: certificate issued by the Municipality of residence);
- (for requesting enhanced incentive application) to have in their family unit and at the same residence the child born in on; (Attachment: family status certificate)
- to have had their tax residence for the years 2021, 2022, and 2023 in (or for the 6-7 tax periods prior if the service is provided to the same foreign entity or an entity belonging to the same group);
- to commit to residing tax-wise in Italy for at least 4 tax periods;
- to meet the requirements of high qualification or specialization, having obtained (indicate degree, master's, etc.) and being employed as; (Attachment: university diploma)
- to have terminated the employment relationship with the previous employer on (indicate the name of the previous employer);
- (if applicable for requesting extended incentive application for an additional 3 years) to have become the owner on of the residential property located in the Municipality of, used as the main residence; (Attachment: notarial deed certificate)
- to perform their work activity exclusively or predominantly in the Italian territory;
- not to benefit from the tax incentives provided by Article 44 of DL 78/2010 and Article 24-bis of the TUIR.

THEREFORE REQUESTS

the application of the tax regime for returning workers pursuant to Article 5 of Legislative Decree 27.12.2023 No. 209 from the tax year 2024 onwards.

The undersigned declares to be aware of the civil and criminal consequences pursuant to Article 76 of DPR 445/2000 for those who make untrue declarations and commits to promptly notify the occurrence of conditions that result in a change to the requested tax incentive (e.g., change of tax residence, exceeding the threshold of €600,000.00 in compensation).

The undersigned acknowledges that the data contained in this self-certification will be processed mainly with computerized procedures and may be provided to other public and/or private entities for the achievement of their respective institutional purposes and/or the enjoyment of the requested incentive.

(Place and date)

Attachments: mentioned in the text

(Signature)