

# RESERVE YOUR 2023 DECLARATION **ISEE**



IL CAF DEI PROFESSIONISTI

Authorised Office:

E.I.S. S.R.L.S.  
VIALE DELLA STAZIONE 14 INT 1  
00039 Zagarolo (RM)

The declarant and members of his/her household (including children over the age of 18 that do not live at home, for whom fiscal responsibility lies with the parents, who are unmarried and do not have children), must submit:

## HOUSEHOLD INFORMATION AND PERSONAL DATA (as of the submission date of the Single Substitute Declaration [DSU])

- Valid identity document (of the declarant and/or guardian, legal representative or administrator)
- Health insurance cards of all the members of the family group (family status declaration), of the live-in dependent children and where appropriate also of the unmarried and not live-in parents
- Certificate of civil status or self-certification confirming the composition of the household
- For disabled persons and invalids, the latest medical certification confirming a serious disability/non-self-sufficiency
- Vehicle registration document or licence plate of motor vehicles with an engine size of 500 cc and above, boats and yachts held in the names of family members
- If rented, the latest registered contract and the F23 renewal form if applicable; for "ERP" and "ATER ex IACP" homes, the registration details of the contract supplied by the entity, and payment confirmation
- Copy separation documents, if applicable

## HOUSEHOLD INCOME DATA FOR THE YEAR 2021

- Tax return (730/Modello Redditi form) or standard certification issued by the withholding agent or pensions body for the second calendar year prior to submission of the DSU
- Certification concerning income subject to substitute tax or withholding tax (minimum rate tax payers, doorstep salespersons, remuneration for community work, income from supplementary pension funds, income from the lease of real estate on the flat-rate tax system, productivity gains, etc.)
- Certification relating to tax-exempt personal income not paid by INPS (scholarships, remuneration for amateur sporting activity etc.)
- Income from employed work carried out abroad and taxed exclusively abroad
- IRAP (Regional Tax on Manufacturing Activities) declaration for VAT-registered farmers
- Healthcare, pension and indemnity payments not subject to IRPEF paid by the public administration, except benefits paid directly by INPS
- Gross income declared for tax purposes by Italian citizens resident abroad (AIRE) in their country of residence
- Documentation confirming the amount of maintenance received for the spouse, and maintenance of children living with the other parent, if the parents are unmarried or separated, paid and/or received

## REAL ESTATE UP TO 31/12/2021

- For real estate owned in Italy: updated land registry certificate for land and buildings (IMU [Single Municipal Tax] declaration, land registry searches, sale and purchase agreement, succession documents, etc.)
- Value of developable land
- For real estate owned abroad: documentation confirming value for IVIE purposes
- Declaration issued by a credit institution confirming the outstanding capital on the mortgage exclusively taken out for the construction or purchase of the property

## PERSONAL ASSETS UP TO 31/12/2021

- Details of the intermediary (Italian or foreign) managing the declarant's personal assets (IBAN, tax code of financial operators and the ABI [Italian Banking Association] code of banks, post offices etc.)
- For postal and bank savings and current accounts, the balance gross of interest, and average annual balance for the same period (to be requested from the bank and/or post office). For accounts opened and closed during the year, indicate the date of opening and closing
- Prepaid debit cards
- The nominal value of government bonds (e.g. BOT - Ordinary Treasury Bonds) and CCT (Treasury Credit Certificates), debentures, certificates of deposit, interest-bearing bonds and similar
- The value, as per the most recent summary issued by the management company, of shares or units in Italian or foreign undertakings for collective investment (OICR)
- A Document confirming the nominal value of shares held in Italian or foreign companies listed on regulated markets
- Documentation confirming the total amount of premiums paid, and details of any policies surrendered, for life insurance and capital redemption polices
- Net assets for companies required to prepare financial statements: the most recently approved financial statements indicating the net assets and holdings of each shareholder (based on the online model)
- Net assets for companies exempted from preparing financial statements: value determined by the total inventories and total cost of amortizable assets net of depreciation, and of the other assets or financial resources and the shareholders' stakes in the capital (based on the online model)
- The net equity value for individual companies: follow the instructions in the foregoing paragraph, depending on whether they are required to file financial statements (ordinary accounts) or exempt (simplified accounts) (based on the online model)

## FURTHER DOCUMENTATION REQUIRED FOR THE FOLLOWING BENEFITS:

### Domestic socio-medical benefits

- Date of the first hospitalisation request for residential social and health benefits
- Documentation confirming income and financial status from the list of children not living at home (alternatively, the INPS ISEE certification already available)
- Donations from the recipient of the care

### Benefits for university education for children under 18

- If the parents of the child and/or student do not live together and are not married (where there is no parental maintenance paid for the children), confirmation of income and financial status as recorded on the list of non-cohabiting parents (alternatively, the INPS ISEE certification, already available)

### Current ISEE

- Possession of valid ISEE certification
- Income for the last 12 months, or in the case of loss of permanent employment, income received in the last 2 months
- Property income owned on 31<sup>st</sup> December of the year preceding the DSU for all members of the family unit (starting from 01 April of each year)