



TAX DEDUCTIONS (artt. 12 e 13 DPR 917/1986)

(Declaration compliant with art. 23 D.P.R. 600/1973 and subsequent amendments)

The undersigned (name and surname)

Place of birth

Date of birth

Tax ID Code

Address

Aware of the consequences of making false statements, falsehood of acts and use of falsehoods, punishable by law according to art. 76 D.P.R. n. 445/2000 and art. 496 of the Italian Penal Code, under his/her own responsibility

DECLARES

the following tax deductions (*tick the box of interest and fill in the fields*):

deductions for income from employed and similar work *(see notes A)*

deductions for husband/wife (not legally and effectively divorced) *(see notes B)*

Husband/wife name and surname	Husband/wife Tax ID code	Husband/wife with handicap (L. 104/92)

deductions for sons and daughters *(see notes C)*

If sons and daughters are up to 21 years old, please write anyway his/her name, surname and tax ID code to report the information on Certificazione Unica.

Son/Daughter name and surname	Son/Daughter tax ID code	% of deduction	Son/Daughter with handicap (L. 104/92)



UNIVERSITÀ DEGLI STUDI DELL'AQUILA
Settore Contabilità del Personale

deductions for other family member

(see notes D)

Other family member name and surname	Other family member tax ID code	% of deduction	Family member with handicap (L. 104/92)

DECLARES FURTHERMORE

additional income of amount _____ euro, received from other employers for
tax period _____

The undersigned (name and surname) _____ authorizes
Università degli Studi dell'Aquila to apply tax deductions including additional income. (see notes E)

The undersigned (name and surname) _____ will communicate any
changes as soon as possible.

date _____ signature _____

The data provided with this form will be processed by the University of L'Aquila to carry out activities of tax deduction and for any additional purposes that may be provided for by specific laws. Personal data are processed by University in full compliance with the legislation on privacy (EU Regulation 2016/679 - "GDPR").

Tax deductions start from:

- the first day of work, if you are a new hire during the year;
- the date from which the changes occurred, in case of changes during the year;
- 1° of January in all other cases.

Università degli Studi dell'Aquila

Unità Organizzativa Responsabile: Settore Contabilità del Personale
Palazzo Camponeschi, Piazza Santa Margherita 2, 67100 L'Aquila
Mail: stip@strutture.univaq.it
PEC: stip@pec.univaq.it

tel.+390862432221
P.IVA/CF 01021630668
www.univaq.it



NOTES FOR THE CORRECT FILLING IN

(A) Dependent and similar work deductions

Dependent and similar work deductions are applied to incomes up to 50.000 euros per year and are proportional to the days of work in the year.

(B) Deductions for husband/wife (not legally and effectively divorced)

This deduction is applied when husband/wife annual income is up to 2.840,51 euros (including deductible charges)

(C) Deductions for sons and daughters

This deduction is applied when sons and daughters are 21 or older and their annual income is up to 2.840,51 euros (4.000 euros if they are older 21 and up to 24 years old).

Deduction is equally divided between parents non legally and effectively divorced.

100% deduction is applied to the parent with the higher annual income in agreement with the other parent.

In case of divorce or other reasons of marriage dissolution, if parents are not agree about the way of sharing, deduction is applied to the parent who has got custody of the son/daughter.

In case of shared custody if parents are not agree about the way of sharing, deduction is equally divided.

If the custodial parent or, in the case of joint custody, one of the custodial parents is unable to take advantage of all or part of the deduction, due to income limits, the deduction is assigned in full to the second parent.

In the presence of children under the age of 21, still indicate the name and tax code for the purpose of completeness of the Single Certification.

(D) Deductions for other family member

This deduction is applied when other family member annual income is up to 2.840,51 euros (including deductible charges).

Other family member are:

- Effectively and legally separated husband/wife;
- nephews;
- parents, including adoptive ones;
- parents in law;
- brothers or sisters;
- sons and daughters in law;
- grandparents.

(E) Additional income

If the applicant has additional income over and above the income paid by the University of L'Aquila (excluding the income of the principal residence and its appurtenances), he/she may disclose this so that the University, as the withholding agent, will apply the deductions due on the total income. In the absence of this information, the University will calculate deductions based on the income it estimates to be paid in the year.