**DECLARATION FOR ENTITLEMENT TO TAX DEDUCTIONS**

(Arts. 12 and 13, Dpr no. 917/1986, and subsequent modifications thereto).

**Declaration pursuant to art. 23 of Dpr No. 600 of 29.9.1973, and subsequent modifications thereto, for the year 2023**

|  |  |  |
| --- | --- | --- |
| Surname Name | Tax code | |
| Date of birth | Municipality of birth | |
| Residence | | Telephone no. |
| **Marital status**  □ Single □ Married □ Divorced □ Legally and effectively separated □ Widow/er  □ Joined in civil union | | |

**I HEREBY DECLARE**

under my own responsibility **that I am / am not** resident in Italy for taxation purposes and that:

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| --- |
| **-** my municipality of residence as of **01.01.2023** is ………………………………………………  (state if different from that above).  **-** my estimated total income for the year 2023 will be the following:  **Consider only this income as an employee**  €……............................... to be added to the income as an employee (DERIVING FROM OTHER WORK RELATIONSHIPS AS AN EMPLOYEE OR ASSIMILATED. THE PhD GRANT IS NOT A SOURCE OF TAXABLE INCOME).  **- I request** the application of the highest bracket in order to avoid an excessive rate at tax adjustment, in the measure of % (ONLY IN THE CASE OF INCOME FROM OTHER EMPLOYERS) |

**IRPEF Personal deductions (art. 13 of the TUIR) that lower the IRPEF bracket**

|  |
| --- |
| YES NO **DEDUCTIONS FOR WORK AS EMPLOYEE OR ASSIMILATED** (tick the box)  If you tick **YES**, the deductions will be applied in the payslip  If you tick **NO,** the deductions will **NOT** be applied in the payslip |

Other communications (for example: in the case of dependent children/spouse)

........................................................................................................................................................

**I, the undersigned, undertake to notify promptly of any changes in the above declared situation (including in subsequent tax years).**

Date Signed

Please note that the taxable income to be taken into consideration is solely that deriving from the SNS integration of the Erasmus + scholarship.

The self-declaration requested is a document with which the student must notify the Scuola Normale if in the year 2023 there have been or will be other taxed income assimilated to that of work as an employee or other income (such as from rents).

This information is necessary for the visualisation of the annual total income of each student and for the calculation of the correct deductions to be applied in accordance with Art. 13 of the TUIR.

The above mentioned deductions are applied automatically in the case of an income from work assimilated to that of an employee, although they have a mathematical formula in proportion to the annual total income.

In the case of several incomes and hence several single certificates (*certificazioni uniche*) (CU) in the same year, the beneficiary of such emoluments must submit form 730 for equalisation of the taxation and the deductions obtained.

Up to 8,174.00 € gross, the tax due is totally eliminated by the application of deductions, and this is what is meant by the NO TAX area.

The PhD scholarship is exempt income and hence does not need to be included in the overall calculation.

Pursuant to Art. 12 of the TUIR, those with a total annual income not exceeding 2,840.51 euros, gross of deductible expenses, are considered as being dependent on their family for taxation purposes. The said limit increases to 4,000 euros in the case of children not over the age of 24 .

Please note that those with a Partita IVA (VAT Number) or other income situations of particular significance should consult their accountant and/or CAAF (Italian authorised tax advisory centres).

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| **NO TAX AREA 2023** | | |
| ***GROSS INCOME*** | ***TAX DUE*** | ***OBLIGATION TO SUBMIT FORM 730*** |
| UP TO 8,174.00 | TOTALLY ELIMINATED BY DEDUCTIONS IN ACCORDANCE WITH ART. 13 TUIR | YES, ONLY IN THE CASE OF INCOME FROM OTHER EMPLOYERS |
|  |  |  |
| ***GROSS INCOME*** | ***FAMILY SITUATON*** | ***OBLIGATION TO SUBMIT FORM 730*** |
| UP TO 4,000.00 IF NOT OVER 24 YEARS OF AGE | DEPENDENT ON PARENTS | YES, ONLY IN THE CASE OF INCOME FROM OTHER EMPLOYERS |
| UP TO 2,840.51 IF OVER 24 YEARS OF AGE | DEPENDENT ON PARENTS | YES, ONLY IN THE CASE OF INCOME FROM OTHER EMPLOYERS |