NOT RESIDENT


As a: ☐ studentship holder, ☐ price winner, ☐ other (specify)___________________________________________________

conscious of the penal sanctions for falsification of documents and false statements as per art. 76 DPR 445/2000,

☐ request that

☐ the following HIGHER MARGINAL INCOME TAX RATE ¹) is applied to me (‘✓’ where appropriate):

☐ 27%  ☐ 38%  ☐ 41%  ☐ 43%

☐ Alternatively,

I request income tax deduction for the year 2017

For this purpose

I declare

that I am entitled to the following Income Tax Deduction and that I have not claimed Income Tax Deduction anywhere else (‘✓’ where appropriate):

☐ PERSONAL ²),

☐ and in particular, for contracts during less than 365 days, having earned no more than € 8,000, I request that the personal deduction for small income is applied to me

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1. An Higher Marginal Income Tax Rate, and therefore a higher tax charge, can be applied when requested by the individual. The request of an Higher Marginal Income Tax Rate is useful to avoid being asked to pay additional tax following the submission of the self-assessment when the individual has other income.

2. Personal deductions are given to employees as per Art. 49 of TUIR (with the exception of 2° comma, letter a) and to individuals earning income treated, for tax purposes, like “employment income” as per Art. 50, 1° comma, letters a, b, c, c-bis, d, h-bis, i, of TUIR.
A dependent spouse tax deduction is given only to individuals not separated - legally or not. To be eligible for the deduction, total yearly income of the spouse must not be higher than € 2,840.51: this is before “oneri deducibili” deduction and must include the notional income from the Principal private residence.

A dependent child tax deduction (regardless of age and residence) is given to individuals for a biological, adopted or foster child earning no more than € 2,840.51.

The individual should identify the rate of the deduction according to the following criteria:

a) When a parent is a dependent spouse, 100% deduction is granted to the parent with higher income;

b) When none parent is a dependent spouse, the deduction is split 50/50 between spouses not separated - legally or not - or, if previously agreed between them, granted entirely (100%) to the spouse with higher income;

c) When the parents are separated – legally or not, divorced or the marriage is annulled, if there is no previous agreement between them, the deduction is granted to the sole custodial parent;

d) When both parents are custodial parents, if there is no previous agreement, the deduction is split 50/50;

e) When there is only one surviving parent, or when one of the parents does not acknowledge his/her biological child and the individual is not married or is legally separated, or in case of adopted or foster child of the same not married or legally separated individual, a dependent spouse deduction could be given for the elder child, instead and when more convenient than the ordinary dependent child deduction. An ordinary dependent child deduction is given for any other child;

f) Higher rate tax deduction is given for a child below 3 years old;

Higher rate tax deduction is given for a disabled child as per Art. 3 Legge 104/1992.
5. Large family tax deduction is given to individuals with more than 4 dependent children. The deduction is split 50/50 between spouses not separated - legally or not. When the parents are separated – legally or not, divorced or the marriage is annulled, the deduction is split between the parents as arranged in the custody settlement. When a parent is a dependent spouse, deduction is granted to the parent with higher income.

6. Tax deduction is given to an individual for other dependent relatives earning no more than € 2.840.51, as per Art. 433 Cod.Civ. (spouse and children excluded), living in the same dwelling or entitled to social benefits not following a Court sentence. The deduction is shared amongst entitled individuals. The individual should declare to the University the rate of the deduction he/she is entitled to.

7. Main reasons for asking to stop the bonus payment:
   - you have earned in Italy a total estimated revenue for year 2017 (including payments by University of Padua), net of the revenue from your principal private residence, of more than € 26,000,
   - income paid by the University of Padua is tax exempt,
   - income paid by the University of Padua has no Italian tax applied due to double taxation relief,
   - income paid by the University of Padua has applied the marginal tax rate,
   - the bonus is paid by another employer.
We remind you that this declaration/request must be in line with any declaration/request already submitted in 2017 to the University of Padova (Department, Centre, Office, etc.)

Declaration

The information I have given in this form is correct and complete to the best of my knowledge and belief. I must inform University of Padova immediately of any changes to the information that I provided.

Date: ______________  
Signature:___________________

Privacy and Data Protection

I consent to the use of the above information in accordance to Titolo III, capo I and II of D. Lgs. 30 June 2003 no. 196 (Privacy and Data Protection) for the purpose of fulfilling the obligations arising from the contract between myself and University of Padova.

Date: ______________  
Signature:___________________

Attention:  1. Please enclose a copy of your document of identification,

2. please read carefully the notes before filling up this form.