AMMINISTRAZIONE CENTRALE
AREA FINANZA E PROGRAMMAZIONE - AFIP
UFFICIO FISCALITÀ

1222·2022
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ANNI
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UNIVERSITÀ
DEGLI STUDI
DI PADOVA

To be completed and returned to the relevant Department/Centre

NOT RESIDENT

MODULO C1 2021 – CLAIM FOR TAX DEDUCTION FOR THE YEAR 2021, AS PER ART. 23 OF DPR 29 SEPTEMBER 1973, N. 600 AND LATER UPDATES/REQUEST FOR THE APPLICATION OF HIGHER MARGINAL INCOME TAX RATE FORM. DECLARATION "DICHIARAZIONE SOSTITUTIVA DI ATTO DI NOTORIETA'" – AS PER ART. 47 OF DPR 445/2000

I _____ _____ _____
First Name   Middle Name   Family Name

Italian tax identification no. (codice fiscale) ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

Place of birth: _____ (_____) or _____ date of birth_____
Italian Town   Prov.   Country   Date

Residence: _____ _____
Address   Town

_____ _____ _____
Z.I.P. Code   State   Country

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,

declare that

I am entitled to the following Income Tax Deduction and that I have not claimed Income Tax Deduction anywhere else and

request that
("x" where appropriate)

☐ the following **HIGHER MARGINAL INCOME TAX RATE**[1] is applied to me:
(Personal tax deduction, dependent family members tax deduction and tax credit as per art. 13 comma 1-bis TUIR, do not apply)

☐ 27%

☐ 38%

☐ 41%

☐ 43%

☐ the **personal tax deduction**[2] is applied to my employment income or to other income treated, for tax purposes, as "employment income"

☐ the **personal tax deduction**[2] for small income is applied to me (this option is available for contracts during less than 365 days and for annual income up to € 8.000,00)

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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 (Art. 49 of TUIR with the exception of 2nd comma, letter a) and to individuals earning income treated, for tax purposes, as "employment income" (Art. 50, 1st comma, letters a, b, c, c-bis, d, h-bis, l, of TUIR).

Also, I declare

a. that I am resident for tax purposes in_____,
<div align="center">_{Country}</div>

b. that in the current tax year I have earned in Italy at least 75 percent of my gross worldwide income

c. that I have not claimed in my country of residence and in any other country tax benefits similar to the one I request below,

and therefore I request

☐ **deduction for dependent family members[3]:**

FAMILY MEMBER	DEPENDENT	EFFECTIVE DATE[4]	FIRST NAME, MDDLE NAME, FAMILY	DATE AND PLACE OF BIRTH	CODICE FISCALE		
SPOUSE OR CIVIL PARTNER	☐ YES ☐ NO						
ELDER CHILD	☐ YES ☐ NO					☐50% ☐100%	☐ disable ☐ <3 years

☐ I request for the elder child the same tax deduction as the spouse tax deduction (I have no spouse or civil partner)

FAMILY MEMBER	DEPENDENT	EFFECTIVE DATE	FIRST NAME	DATE AND PLACE OF BIRTH	CODICE FISCALE		
CHILD	☐ YES ☐ NO					☐50% ☐100%	☐disable ☐ <3 years
CHILD	☐ YES ☐ NO					☐50% ☐100%	☐ disable ☐ <3 years
CHILD	☐ YES ☐ NO					☐50% ☐100%	☐ disable ☐ <3 years
OTHER DEPENDENT RELATIVE	☐ YES ☐ NO					☐50% ☐100%	
OTHER DEPENDENT RELATIVE	☐ YES ☐ NO					☐50% ☐100%	

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[3] To be eligible for a **dependent family member tax deduction**, total yearly income of the relative must be not higher than € 2.840,51: this is before "oneri deducibili" deduction and must include the notional income from the Principal private residence

A dependent spouse tax deduction is given only to individuals not separated - legally or not.

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 with the exception of children under 24 years of age which, from 01.01.2019, are still considered dependent until they earn no more than € 4.000,00 per tax year.** The individual should identify the rate of the deduction according to the following criteria:

- When a parent is a dependent spouse, 100% deduction is granted to the parent with higher income;
- 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;
- 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;
- When both parents are custodial parents, if there is no previous agreement, the deduction is split 50/50;
- **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;
- 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

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.

[4] **Effective date**: tax deduction for dependent family members applies from 1.01 of the current year or from starting date of the contract if it occurs after 1.01. Tax deduction for dependent family members applies from the date of the event (birth, adoption, affiliation, custody of the child - marriage or civil partnership) if it occurs after 1.01 and after starting date of the contract.

☐ **Large family tax deduction[5]** *(only for individuals with more than 4 dependent children):*

☐50%   ☐100%

Tax credit or further tax deduction as per artt. 1 and 2 L. 02/04/2020, n. 21[6]:

I require
("X" to select the option)

☐   Not to have applied the tax credit or the "further tax deduction" as per art. 1 and 2 L. 02/04/2020, n. 21

N.B. if you do not select the option we will automatically apply the tax credit or the "further tax deduction"

We remind you that this declaration/request must be in line with any declaration/request already submitted in the current year to the University of Padova (Department, Centre, Office, etc..)

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.

Padova, _____

Firma, _____

I consent to the use of the above information in accordance to D.Lgs. 196/03 as modified by D.Lgs 101/18 for the purpose of fulfilling the obligations arising from the contract between myself and University of Padova.

Padova, _____

Firma, _____

Attention:

1. **Please enclose a copy of you document of identification.**

2. **Please read carefully the notes before filling up this form**

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[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] Main reasons for asking to stop the tax credit or further tax deduction:
- you have earned in Italy a total estimated revenue for the current year (including payments by University of Padua), net of the revenue from your principal private residence, of more than € 40.000.
- 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 tax credit or further tax deduction are paid by another employer.