

List of documents and data necessary for compiling the **ICEF Declaration**

For each family unit member:

PERSONAL DETAILS:

- any previously submitted ICEF declaration;
- tax code card;
- any certificates attesting a disability degree;
- any amount of documented expenses incurred for the assistance of non self-sufficient subjects;
- data relating to current address if different from permanent address;
- photocopy of valid identity document;
- an e-mail address;
- IBAN of the current account.

INCOME SITUATION YEAR 2020:

- income tax return ("Modello REDDITI PF 2021" - "Modello 730/2021") and, in any case, certifications issued by entities providing taxable income for IRPEF purposes ("Modello CU 2021", etc.);
- documentation certifying any other income or benefits received in 2020 (e.g. exempt pensions, scholarships, allowances received by former spouse for child support, public welfare subsidies, birth allowances, baby bonus, Provincial single allowance - "AUP", food bonus, emergency income), survivors' pensions paid by INAIL for permanent disability, remuneration for occasional services paid on the basis of vouchers, remuneration for amateur sports activities, fees for home sales, etc.;
- "modello Obis M 2020" received by INPS pensioners.

Particular cases:

- 1. agricultural enterprise** (situation as at 31/12/2020): the owners of agricultural enterprises must declare, for each type of crop or farming, the cultivated hectares or the number of animals reared and the area of their activity. The costs for renting the land and for the labour may also be deducted;
- 2. sole proprietorship, self-employment:** the incomes must be declared as indicated in the income tax return, but the data relating to the synthetic indices of reliability ("ISA") are also required; moreover, in the case of a sole proprietorship, the ICI value of the company's properties must be declared;
- 3. income from participation in a family business or in a company:** the income and additional data to be declared vary according to the type of company and the type of income received.

In cases 2. and 3., the interested party must have their accountant fill in parts C3 and / or C4 of the ICEF declaration (see instructions).

The following **do not have to be declared**: severance indemnities or advanced payment for severance indemnities, arrears subject to separate taxation, sums paid to all subjects as a "tax bonus", income deriving from damages other than those paid in the form of an annuity, sums paid as pensions, benefits and allowances in favour of war invalids.

DEDUCTIONS:

- some expenses incurred in 2020 are allowed as a deduction from gross income. These are in particular: medical expenses, funeral expenses, education expenses, expenses incurred by university students for rents, taxes paid (IRPEF, Regional surtax on personal income tax,



Municipal surtax on personal income tax, IRAP, Substitute Tax, "Cedolare Secca"), compulsory social security and welfare contributions, contributions paid to compulsory pension schemes, alimony paid for the maintenance of ex spouse and children, interest expense on a mortgage or unsecured loan for construction and purchase of the main residence (even if not tax deductible due to failure to comply with the terms set by the tax legislation) as well as the rent paid and resulting from the registered contract (net of any public integrations received for it).

BALANCE SHEET AS AT 31.12.2020

- for bank and postal deposits: documentation certifying the average stock for the year 2020 (in case of non-availability of the average stock, periodic scalar account statements issued by the bank are required) and the intermediary's data (eg: ABI code for the banks); these data must also be reported for current accounts opened or closed in 2020;
- for prepaid cards with general availability that can be used on a personal basis with a ceiling exceeding € 5,000.00, the amount must be assumed as at 31/12/2020;
- for government securities, bonds, certificates of deposit and credit, interest-bearing bonds and similar values, the nominal value of the outstanding amounts as at 31/12/2020 or, alternatively, the market value recorded on the same date is assumed or, failing that, to the nearest previous day;
- with regard to shares or stakes in Italian or foreign undertakings in collective investment ("OICR"), the value resulting from the last prospectus drawn up by the management company at the reference date must be provided;
- in the event of an unqualified investment in listed companies, one must provide the value recorded at 31/12/2020 or, in the absence of recognition on that date, at the earliest preceding day;
- for capitalization contracts, mixed life insurance contracts and insurance policies with financial purposes, the total premiums paid up to 31/12/2020, net of any surrender or, alternatively, the surrender value must be provided at the reference date gross of any applicable penalties (with the exception of mixed life insurance contracts for which the surrender right was not exercisable at 31/12/2020, with or without penalty);
- identification data (referred as "comune catastale, foglio, numero particella, subalterno, porzione materiale") of the properties owned as of 31/12/2020 (for residential buildings, other buildings and agricultural land in the Province of Trento only it is not necessary to submit any cadastral survey, as our offices will be able to retrieve useful information by connecting to the provincial land registry). NB: the possession of agricultural land (which does not realise agricultural business income) must in any case be declared even if not subject to ICI;
- for building land: documentation certifying the market value in common trade.

CONSUMPTION OF THE SUBJECT

- Number of motor vehicles, motor vehicles with displacement 500cc and above, ships and pleasure boats in the name of the subject, other than those exclusively instrumental, as of 31/12/2020.

Starting from 1 July 2009, by signing the ICEF declaration, the Autonomous Province of Trento is authorized to acquire the data relating to the consumption of electricity, gas and water from the managers of household customers.

