

Reserve your Declaration ISEE 2025



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The declarant and members of the household including non-cohabiting adult children (only if unmarried and without children) who are tax dependent must submit their:

HOUSEHOLD DETAILS

(as at the date of submission of the Single Self-Declaration form - DSU)

- Valid identity document of declarant and/or guardian of a minor (legal representative, court-appointed guardian of an adult requiring assistance, where present).
Health insurance cards of all household members (listed in the family status document), non-cohabiting children (only if unmarried and without children) who are tax dependent and, where applicable, any unmarried, non-cohabiting parents.
- Family status document or self-certification of household composition.
- For disabled and handicapped persons, latest certification of average disability, severe disability and non-self-sufficiency.
- Vehicle registration or license plate number of motor vehicles, motorbikes with a cylinder capacity of 500 cc or more, ships and recreational craft, registered to members of the household.
- In the case of leases, the last registered contract and any F23 form renewal; in the case of ERP, ATER and ex IACP housing, the registration details of the contract provided by the entity and the payment slip.
- A copy, where applicable, of the decree of separation.

HOUSEHOLD INCOME DATA FOR THE YEAR 2023

- Income tax declaration (Form 730/Income Form) and single certificate issued by the withholding agent or pension institution for the second calendar year preceding the submission of the DSU.
- Certification relating to income subject to substitute tax or withholding tax (minimum taxpayers, door-to-door resellers, LSU (socially useful work) remuneration, supplementary pension fund annuities, income from leases under the flat-rate system, remuneration for productivity increases, etc.).
- Certification of tax-exempt income not paid by INPS (study grants, fees for amateur sporting activities, etc.).
- Income from employment performed abroad and taxed exclusively abroad.
- IRAP declaration for VAT-registered agricultural entrepreneurs.
- Welfare, social security and pension payments not subject to IRPEF paid by the Public Administration excluding those paid directly by INPS.
- Gross income declared for tax purposes by Italian citizens resident abroad (AIRE) in their countries of residence.
- For residents in Trentino-Alto Adige it is compulsory to declare all Provincial allowances received (Regional Allowance, Guarantee Income, Allowance for large families, etc.).
- Documentation proving both spousal maintenance payments and the sums paid/received for the maintenance of children living with another parent.

REAL ESTATE ASSETS AS AT 31/12/2023

- For real estate owned in Italy: up-to-date land registry certification for land and buildings (IMU [municipal tax] declaration, land registry searches, sale-purchase contract, inheritance deeds, etc.).
- Market value of buildable land.
- For real estate owned abroad: documentation proving value for IVIE (foreign property tax) purposes.

- Statement issued by the lender certifying the outstanding principal of the loan taken out for the construction or purchase of the property.

MOVEABLE ASSETS AS AT 31/12/2023

- Details of the financial intermediary (Italian and foreign) managing the movable assets (IBAN, tax identification number of the financial operator, ABI code for banks, post office, etc.).
- For deposit and current accounts with banks and post offices, account balance before interest and average annual balance, for the same period (to be requested from the bank and post office). In the case of an account opened and closed during the year, state the dates the account was opened and closed.
- Prepaid debit card.
- Document attesting to investments in cryptocurrencies and in the purchase of gold bars, jewellery, and valuables.
- Nominal value of government securities such as BOTs (ordinary treasury bills) and CCTs (floating rate treasury notes), bonds, certificates of deposit, interest-bearing bonds and suchlike.
- Value resulting from the latest report prepared by the management company for units or shares of Italian or foreign collective investment schemes (O.I.C.R.).
- Document certifying the nominal value of shareholdings in Italian or foreign companies listed on regulated markets.
- Documentation showing the total premiums paid, as well as the relative surrenders of any life and capitalisation insurance policies for which the right of surrender may be exercised.
- Net asset value for companies or corporations that are required to prepare financial statements: latest approved financial statements indicating the net assets and the equity stake held by the shareholders in the share capital.
- Net asset value for companies or corporations exempt from the obligation to prepare financial statements: value determined by the sum of closing inventories and the total cost of depreciable assets, net of depreciation, and other assets or property, plant and equipment and the equity stake held by shareholders in the share capital.
- Net asset value for sole proprietorships: follow the indications above depending on whether they are obliged to prepare the financial statements.

FURTHER DOCUMENTATION REQUIRED FOR THE PURPOSE OF OBTAINING THE BENEFIT FOR:

Residential health and social services

- Date of first request for admission for residential health and social services.
- Documentation indicating the personal details, income and assets as listed for non-cohabiting children (alternatively INPS reference number of the ISEE certificate already held).
- Evidence of donations made by the beneficiary.

Right to university education

- If the student's parents are unmarried and do not live together (if no child support is to be paid), documentation indicating the personal details, income and assets as listed (alternatively, INPS reference number of the ISEE certificate already held).

Minors

- If the minor's parents are unmarried and do not live together (if no child support is to be paid), documentation indicating the personal details, income and assets as listed (alternatively, INPS reference number of the ISEE certificate already held).

Current ISEE

- A currently valid ISEE certificate must be held.
- Income of the last 12 months or only of the last 2 months for employees with a permanent contract who have suffered the loss, suspension or reduction of employment or interruption of payments.
- Benefits received from INPS (Single and Universal Allowance, Inclusion Allowance, Maternity Allowance, etc.) in the last 12 months or only in the last 2 months for employees with a permanent contract who have suffered the loss, suspension or reduction of employment or interruption of payments.
- Income from assets held as at 31 December of the year preceding the DSU of all household members (from 01 April each year).