

Information note on the processing of personal data pursuant to art. 13 of Legislative Decree no. N. 196 of 30 June 2003 "Code concerning the protection of personal data"

*The Ministry of Economy and Finance and the Revenue Agency, inform you, on behalf of the other persons obliged to do so, through this statement you are asked for your personal information. The following briefly describes how these data will be used and what your rights are.*

## Personal data

It is mandatory to confer the data in order to avoid sanctions of an administrative nature and, in some cases of a criminal nature. The display of the phone number or cell phone, fax and e-mail address is optional, and enables you to receive free information by the Revenue Agency and updates on deadlines, news, obligations and services.

## Purposes of processing

The information you provide will be treated by the Revenue Agency for the purposes of settlement, assessment and collection of taxes. They may be disclosed to public or private entities in accordance with the provisions of the Code relating to the protection of personal data (art. 19 of Legislative Decree no. 196 of 2003). It may also be published in the manner provided by the combined provisions of Articles 69 of Presidential Decree n. 600 of 29th September 1973 as amended by Law no. 133 of 6th August 2008, and 66-bis of Presidential Decree n. 633 of 26 October 1972. The statement may be delivered to intermediaries identified by law (tax service centres, withholding agents, banks, post offices, associations and professionals) that treat the data solely for the purpose of transmission of the tax return to the Revenue Agency.

## Method of processing

Personal data collected will be treated in accordance with the principles outlined in the Code regarding protection of personal data. The data will be handled primarily by means of computerized and logics which fully comply with the aims to be pursued. The data can be compared and verified with other data in the possession of the Revenue Agency or of other entities.

## Data controller

The data controllers who are authorized to process personal data in accordance with Legislative Decree no. N. 196 of 2003, are: the Ministry of Economy and Finance, the Revenue Agency and the intermediaries, the latter only for the transmission activities.

## Persons responsible for data processing

The data controller may use appointed "data processors". The complete list of data processors is available from the Revenue Agency. Sogei S.p.a. as technology partner of the Revenue Agency responsible for the management of the Tax Court information system, has been appointed external Head processor of the data processing. Intermediaries, should they avail themselves of the right to appoint other entities must transmit their identifying data to the parties concerned.

## Taxpayer's rights

The person concerned, under Article. 7 of Legislative Decree no. 196 of 2003, can access his personal information to verify its use or, to correct and update it in accordance with the law, or to delete it or refuse its treatment, if treated in violation of law. These rights may be exercised by making a request to: Revenue Agency, Via Cristoforo Colombo, 426 c / d - Rome.

## Consent

Public entities do not have to obtain the consent of the parties concerned in order to process their personal data. Intermediaries are not required to acquire the consent of those concerned as provided for by law.

*This information note is given in general for all the controllers listed above.*



<b>RETURN TYPE</b>	Correction of existing return <input type="checkbox"/>		Supplementary return in favour <input type="checkbox"/>		Supplementary return <input type="checkbox"/>	
<b>TAXPAYER'S DATA</b>	VAT REGISTRATION		Craftsman enterprises listed in a professional register 1 <input type="checkbox"/>		Extraordinary administration or arrangement 2 <input type="checkbox"/>	
	Email address		TELEPHONE OR MOBILE PHONE dialling code number		FAX NUMBER dialling code number	
<b>Individuals</b>	Surname		Name		Sex (cross the relative box) M <input type="checkbox"/> F <input type="checkbox"/>	
	Date of birth day month year		Town (or foreign Country) of birth		Province (initial)	
<b>Taxpayers different from individuals</b>	Name or company name				Legal nature <input type="checkbox"/>	
<b>Non-resident persons</b>	Foreign country of residence		Foreign Country code		VAT registration number in foreign Country	
<b>DECLARANT DIFFERENT FROM TAXPAYER</b> (agent, official receiver, heir, etc.)	Tax code of the subscriber		Appointment code		Tax code of declaring company	
	Surname		Name		Sex (cross the relative box) M <input type="checkbox"/> F <input type="checkbox"/>	
	Date of birth day month year		Town (or foreign Country) of birth		Province (initial)	
	Foreign Country code		Federated state, province, county		Place of residence	
	Foreign address				Telephone or mobile phone dialling code number	
	Art. 74 bis <input type="checkbox"/>	Date of nomination day month year	Starting date of the procedure or death of the taxpayer day month year	Date of termination of the procedure day month year	Procedure not yet concluded <input type="checkbox"/>	
<b>SIGNATURE OF THE RETURN</b>	Indicate the number of forms				The relative boxes to the completed parts are placed at the foot of part VL	
	Sending of notice electronically to intermediary <input type="checkbox"/>		Code		Signature	
	Particular situations <input type="checkbox"/>					
<b>SIGNATURE OF THE CONTROLLING BODY OR COMPANY</b>	Signature					
<b>UNDERTAKING TO ELECTRONIC SUBMISSION</b>	Tax code of the intermediary				C.A.F. registration no	
	Undertaking to submit electronically the return				<input type="checkbox"/>	
<b>Reserved for intermediary</b>	Reception of notice electronically				<input type="checkbox"/>	
	Date of the undertaking day month year		<b>SIGNATURE OF INTERMEDIARY</b>			
<b>ENDORSEMENT OF CONFORMITY</b> Reserved for C.A.F. or for the professional	Tax code of the person in charge of the C.A.F.				Tax code of the C.A.F.	
	Tax code of the of the professional		Endorsement is issued as provided for in art. 35 of Legislative Decree no. 241/1997		<b>SIGNATURE OF THE PERSON IN CHARGE OF THE C.A.F. OR THE PROFESSIONAL</b>	
<b>SIGNATURE OF ACCOUNTS AUDITING BODY</b>	Subject	Tax code			SIGNATURE	
	Subject	Tax code			SIGNATURE	
	Subject	Tax code			SIGNATURE	
	Subject	Tax code			SIGNATURE	
	Subject	Tax code			SIGNATURE	





Revenue Agency

**PARTS VC-VD**  
**EXPORTERS AND ASSOCIATED OPERATORS,**  
**TRANSFER OF VAT CREDIT (Art. 8 of Decree Law n. 351/2001)**

Form No.

TAX CODE

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	CEILING USED						2013 TAX YEAR		2012 TAX YEAR	
		1	2	3	4	5	6			
EXPORTERS AND ASSOCIATED OPERATORS	INTERNAL OR FOR INTRA-COMM. PURCHASES.	FOR IMPORTS	BUSINESS TURNOVER	EXPORTS	BUSINESS TURNOVER	EXPORTS				
<b>VC1</b> JAN	,00	,00	,00	,00	,00	,00	,00	,00	,00	
<b>VC2</b> FEB	,00	,00	,00	,00	,00	,00	,00	,00	,00	
<b>VC3</b> MAR	,00	,00	,00	,00	,00	,00	,00	,00	,00	
<b>VC4</b> APR	,00	,00	,00	,00	,00	,00	,00	,00	,00	
<b>VC5</b> MAY	,00	,00	,00	,00	,00	,00	,00	,00	,00	
<b>VC6</b> JUN	,00	,00	,00	,00	,00	,00	,00	,00	,00	
<b>VC7</b> JULY	,00	,00	,00	,00	,00	,00	,00	,00	,00	
<b>VC8</b> AUG	,00	,00	,00	,00	,00	,00	,00	,00	,00	
<b>VC9</b> SEP	,00	,00	,00	,00	,00	,00	,00	,00	,00	
<b>VC10</b> OCT	,00	,00	,00	,00	,00	,00	,00	,00	,00	
<b>VC11</b> NOV	,00	,00	,00	,00	,00	,00	,00	,00	,00	
<b>VC12</b> DIC	,00	,00	,00	,00	,00	,00	,00	,00	,00	
<b>VC13</b> TOTAL	,00	,00	,00	,00	,00	,00	,00	,00	,00	
<b>VC14</b> CEILING AVAILABLE AS OF 01 JANUARY 2013									1	,00
Method adopted for the calculation of the ceiling during 2013			2		CALENDAR	3		MONTHLY		
<b>PART VD</b>										
<b>TRANSFER OF VAT CREDIT ON THE PART OF BY SAVINGS MANAGEMENT INSTITUTIONS (Art. 8 of Decree Law n. 351/2001)</b>										
<b>VD1</b> TOTAL OF THE CREDIT TRANSFERRED									1	,00
	TAX CODE	AMOUNT	TAX CODE	AMOUNT	TAX CODE	AMOUNT	TAX CODE	AMOUNT		
<b>VD2</b> 1	2	,00	<b>VD12</b> 1	2	,00					
<b>VD3</b>		,00	<b>VD13</b>		,00					
<b>VD4</b>		,00	<b>VD14</b>		,00					
<b>VD5</b>		,00	<b>VD15</b>		,00					
<b>VD6</b>		,00	<b>VD16</b>		,00					
<b>VD7</b>		,00	<b>VD17</b>		,00					
<b>VD8</b>		,00	<b>VD18</b>		,00					
<b>VD9</b>		,00	<b>VD19</b>		,00					
<b>VD10</b>		,00	<b>VD20</b>		,00					
<b>VD11</b>		,00	<b>VD21</b>		,00					
	TAX CODE	AMOUNT	TAX CODE	AMOUNT						
<b>VD31</b> 1	2	,00	<b>VD41</b> 1	2	,00					
<b>VD32</b>		,00	<b>VD42</b>		,00					
<b>VD33</b>		,00	<b>VD43</b>		,00					
<b>VD34</b>		,00	<b>VD44</b>		,00					
<b>VD35</b>		,00	<b>VD45</b>		,00					
<b>VD36</b>		,00	<b>VD46</b>		,00					
<b>VD37</b>		,00	<b>VD47</b>		,00					
<b>VD38</b>		,00	<b>VD48</b>		,00					
<b>VD39</b>		,00	<b>VD49</b>		,00					
<b>VD40</b>		,00	<b>VD50</b>		,00					
<b>VD51</b> TOTAL OF CREDITS RECEIVED									1	,00
<b>VD52</b> Surplus credit from previous return (from VD56 of the return related the year 2012)										,00
<b>VD53</b> Total of surplus (VD51+VD52)										,00
<b>VD54</b> Amount used to reduce VAT payments										,00
<b>VD55</b> Amount used to set off on F24 form										,00
<b>VD56</b> Surplus credit										,00

**Sect. 1 - Transferring company - List of transferee companies or body**

**Sect. 2 - Transferee body or company - List of transferor companies**



TAX CODE

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PARTS VE

ACTIVE OPERATIONS AND  
CALCULATION OF BUSINESS TURNOVER

Form N.

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PART VE		1	TAXABLE AMOUNT	%	2	TAX
<b>Sect. 1 - Conferring of agricultural products and transfers by exempt agriculturalists (in the case of the limit being exceeded by more than a third)</b>	VE1					
	VE2					
	VE3					
	VE4	Transfer of goods to co-operatives and other entities referred to in art. 34, paragraph 2, lett. c) listed in table A, first part, attached to Presidential Decree 633/72 and transfers of goods by exempt agriculturalists that they have exceeded the one-third limit (art. 34, paragraph 6), separated according to tax rate				
	VE5	corresponding to compensation percentages, taking into account the variations referred to in art. 26, and relative tax				
	VE6					
	VE7					
	VE8					
	VE9					
	<b>Sect. 2 - Taxable agricultural operations and taxable commercial or professional operations</b>	VE20	Taxable operations that are different from operations indicated in the section 1 separated according to tax rate, taking into account the variations referred to in article 26, and relative taxes			
VE21						
VE22						
VE23						
<b>Sect. 3 - Total taxable amount and tax</b>	VE24	TOTALS (sum of lines from VE1 to VE9 and from VE20 to VE22)				
VE25	Variations and round-ups of the tax (indicate with a sign +/-)					
VE26	TOTAL (VE24± VE25)					
<b>Sect. 4 - Other operations</b>	VE30	Operations which contribute to formation of ceiling				
		Exports	2			
		Intra-community sales	3			
		Sales to San Marino	4			
VE31	Non-taxable operations as a result of declaration of intent					
VE32	Other non-taxable operations					
VE33	Exempt operations (art. 10)					
	Operations with application of reverse charge					
	Sales of scrap and other salvage material	2				
	Sales of gold and pure silver	3				
VE34	Subcontracting in the construction sector	4				
	Sales of commercial properties	5				
	Sales of cellular phones	6				
	Sales of microprocessors	7				
VE35	Non-taxable operations carried as regards earthquake victims					
	Operations carried out during the year but taxable in subsequent years					
VE36	article 32-bis of Decree Law no. 83/2012					
VE37	(minus) Operations carried out during previous year but with tax payable in 2013					
VE38	(minus) Transfers of depreciable goods and internal transfers					
VE39	Non-taxable operations as provided for by articles 7 to 7-septies					
<b>Sect. 5 - Business turnover</b>	VE40	TURNOVER (sum of lines VE24, from VE30 to VE36, VE39 minus VE37 and VE38)				



Revenue Agency

TAX CODE

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PARTS VF  
LIABILITY OPERATIONS  
AND ADMISSIBLE DEDUCTIBLE VAT

Form N.

PART VF		1	TAXABLE AMOUNT		2	TAX		
				%				
LIABILITY OPERATIONS AND ADMISSIBLE DEDUCTIBLE VAT	VF1		,00	2			,00	
	VF2		,00	4			,00	
	VF3		,00	7			,00	
	VF4	Taxable purchases and imports (excluded those that		,00	7,3			,00
	VF5	referred to in lines VF18, VF19 and VF20) separated according to tax rate		,00	7,5			,00
	VF6	or to compensation percentages, taking into account		,00	8,3			,00
	VF7	the variations referred to in art. 26, and relative tax		,00	8,5			,00
	VF8			,00	8,8			,00
	VF9			,00	10			,00
	VF10			,00	12,3			,00
	VF11			,00	21			,00
	VF12			,00	22			,00
	VF13	Purchases and imports carried out without the payment of tax, with ceiling		,00				
	VF14	Other non-taxable purchases, not subject to taxations and carried out under special tax regimes		,00				
	VF15	Exempt purchases (art. 10) and non-taxable imports		,00				
	VF16	Purchases by subjects referred to in art. 27, paragraphs 1 and 2, of Decree Law 98/2011		,00				
	VF17	Purchases and imports not subject to tax carried out by earthquake victims		,00				
	VF18	Purchases and imports for which deduction is excluded or reduced (article 19-bis1)		,00				
	VF19	Purchases and imports for which the deduction of the tax payable is not admitted		,00				
	VF20	Purchases recorded during the year but with the deduction of the tax deferred to subsequent year <sup>1</sup>		,00				
	article 32-bis of Decree Law no. 83/2012	2					,00	
VF21	( <i>mimus</i> ) Purchases recorded in previous year but with VAT payable in 2013							
SECT. 2 - Total purchases and imports, total tax, intra-community purchases, imports and purchases from San Marino	VF22 TOTAL PURCHASES AND IMPORTS						,00	
	VF23 Tax adjustments and roundings (indicate with +/- sign)						,00	
	VF24 TOTAL TAX ON TAXABLE PURCHASES AND IMPORTS (VF22 column 2 ± VF23)						,00	
			Taxable amount			Tax		
	<b>Intra-community purchases</b>	1	,00	2		,00		
VF25			Taxable amount			Tax		
	<b>Imports</b>	3	,00	4		,00		
			with payment of VAT			without payment of VAT		
	<b>Purchases from San Marino</b>	5	,00	6		,00		
	<b>Subdivision of total purchases and imports (line VF22):</b>							
VF26	1 Depreciable goods	2 Non-depreciable capital goods	3 Goods for resale or production of goods and services	4 Other purchases and imports			,00	
	,00	,00	,00				,00	
SECT. 3 - Calculation of admissible deductible VAT	VF30 METHOD USED FOR CALCULATION OF ADMISSIBLE DEDUCTIBLE VAT							
	• travel agencies	1	<input type="checkbox"/>	• associations operating in the agricultural sector	5	<input type="checkbox"/>		
	• used goods	2	<input type="checkbox"/>	• travelling shows and minor taxpayers	6	<input type="checkbox"/>		
	• exempt operations	3	<input type="checkbox"/>	• connected agricultural activities	7	<input type="checkbox"/>		
	• farm holidays	4	<input type="checkbox"/>	• agricultural business	8	<input type="checkbox"/>		
SECT. 3-A Exempt operations	VF31 Purchases classified as occasional taxable operations	1	,00	2			,00	
	VF32 Cross the box if exclusively exempt operations to be carried out in the year 2013			1	<input type="checkbox"/>			
	VF33 Cross the box if the option referred to in art. 36 bis to be carried out in the year 2013			1	<input type="checkbox"/>			
	<b>Data for the calculation of percentage of deduction</b>							
	Exempt operations relating to investment gold carried out by agents identified by art. 19, par. 3, letter d)	Exempt operations as referred to in art. 10, numbers 1 to 9, that do not constitute part of the activity of the business or are marginal to taxable operations	Exempt operations as referred to in art. 10, n. 27-quinquies	Depreciable goods and internal exempt transfers				
VF34	1 ,00	2 ,00	3 ,00	4				
	5 Operation non-subject	6 Operation non-subject as referred to in art 74, par. 1	7 Exempt operations as per art. 19, par. 3, lett. a.bis)	8			%	
	,00	,00	,00					
VF35	VAT not discharged on purchases and imports as referred to in line VF13						,00	
VF36	Deductible VAT for purchases relating to the gold carried out by agents distinguished from producers and transformers as provided for by art. 19, paragraph 5 bis						,00	
VF37	Admissible deductible VAT						,00	

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		1	TAXABLE AMOUNT	2	TAX	
<b>SECT. 3-B</b> Agricultural business (art.34)	<b>VF38</b> Reserved for mixed agricultural business - Total taxable different operations					
	<b>VF39</b>		.00		.00	
	<b>VF40</b>		.00	2	.00	
	<b>VF41</b>		.00	4	.00	
	<b>VF42</b>		.00	7	.00	
	<b>VF43</b> Taxable agricultural operations as referred to in section 1 and 2 of part VE separated according to percentage of compensation, net of the variation in decrease, for the calculation of the flat-rate deduction VAT		.00	7,3	.00	
	<b>VF44</b>		.00	7,5	.00	
	<b>VF45</b>		.00	8,3	.00	
	<b>VF46</b>		.00	8,5	.00	
	<b>VF47</b>		.00	8,8	.00	
	<b>VF48</b>		.00	12,3	.00	
	<b>VF48</b> Tax adjustments and roundings (indicate with +/- sign)					.00
	<b>VF49</b> TOTALS Algebraic sum of lines from VF39 to VF48			.00		.00
	<b>VF50</b> VAT deductible for operations referred to in line VF38					.00
	<b>VF51</b> Deductible amount referred to sales, as well as intra-community sales, of agricultural produce as referred to art. 34, paragraph 1, carried out in accordance with article 8, paragraph 1, articles 38 quater and 72					.00
<b>VF52</b> TOTAL admissible deductible VAT (VF49+VF50+VF51)					.00	
<b>SECT. 3-C</b> Special cases	<b>Occasional carrying out of exempt operations or taxable operations</b>					
	<b>VF53</b>	If the exempt operations carried out are occasional or relate solely to operations stipulated in numbers 1 to 9 of article 10 and do not fall within the normal sphere of activity of the business or are accessory to taxable operations, cross the box			1	<input type="checkbox"/>
		Cross the box if the taxable operations carried out are occasional			2	<input type="checkbox"/>
	<b>VF54</b>	If occasional sales of used goods have been made with the application of the margin regime (Decree Law no. 41/1995), cross the box			1	<input type="checkbox"/>
	<b>Reserved for agricultural business</b>					
	<b>VF55</b>	Occasional operations that come under the regime provided for by article 34-bis for connected agricultural activities			1	<input type="text"/>
		Taxable amount		2	Tax	
			.00		.00	
<b>SECT. 4</b> Admissible deductible VAT	<b>VF56</b> TOTAL adjustments (indicate with a sign +/-)				.00	
	<b>VF57</b> Admissible deductible VAT				.00	



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TAX CODE

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**PARTS VJ-VH-VK**  
TAX ON CERTAIN TYPES OF OPERATIONS,  
PERIODIC PAYMENTS,  
CONTROLLING AND CONTROLLED COMPANIES

Form N.

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PART VJ CALCULATION OF TAX ON CERTAIN TYPES OF OPERATIONS		1	TAXABLE AMOUNT	2	TAX
VJ1	Purchases of goods coming from the Vatican State City and from San Marino - art. 71, par. 2 - (including purchases of industrial gold, pure silver and goods as referred to in art. 74, paragraphs 7 and 8)		,00		,00
VJ2	Withdrawals of goods from VAT deposits (art. 50-bis, par. 6, Decree Law n. 331/1993)		,00		,00
VJ3	Purchases of goods and by non-resident agents as provided for by art. 17, par. 2		,00		,00
VJ4	Operations as referred to in art. 74, paragraph 1, lett. e)		,00		,00
VJ5	Commission paid by travel agencies to their intermediaries (art. 74-ter, paragraph 8)		,00		,00
VJ6	Domestic purchases of goods as referred to in art. 74, par. 7 and 8		,00		,00
VJ7	Domestic purchases of industrial gold and of pure silver (art. 17, paragraph 5)		,00		,00
VJ8	Purchases of taxable investment gold owing to option (art. 17, paragraph 5)		,00		,00
VJ9	Intra-community purchases of goods (including purchases of industrial gold, pure silver and goods as referred to in art. 74, paragraphs 7 and 8)		,00		,00
VJ10	Imports of goods as referred to in art. 74, paragraphs 7 and 8 without paying the VAT at custom (art. 70, paragraph 6)		,00		,00
VJ11	Imports of industrial gold and pure silver without paying the VAT at custom (art. 70, paragraph 5)		,00		,00
VJ12	Purchases of truffles from occasional sellers without a VAT registration number (article 1, paragraph 109, Law no. 311/2004)		,00		,00
VJ13	Purchases of services rendered by subcontractors in the construction sector (art. 17, par. 6, lett. a)		,00		,00
VJ14	Purchases of commercial properties (art. 17, par. 6, lett. a-bis)		,00		,00
VJ15	Purchases of cellular phones (art. 17, par. 6, lett. b)		,00		,00
VJ16	Purchases of microprocessors (art. 17, par. 6, lett. c)		,00		,00
VJ17	<b>TOTAL TAX</b> (sum of lines from VJ1 to VJ16)				,00

  

PART VH PERIODIC PAYMENTS		CREDITS		Correction	CREDITS		DEBITS		Correction		
	1	2		3							
VH1		,00			VH7						
VH2		,00			VH8						
VH3		,00			VH9						
VH4		,00			VH10						
VH5		,00			VH11						
VH6		,00			VH12						
VH13	Advance payment owed			Method	VH14	Subcontractors as per article 74, paragraph 5					
VH20		,00	VH21		,00	VH22		,00	VH23		,00
VH24		,00	VH25		,00	VH26		,00	VH27		,00
VH28		,00	VH29		,00	VH30		,00	VH31		,00

  

PART VK CONTROLLING AND CONTROLLED COMPANY		DATA OF CONTROLLING COMPANY						
VK1	VAT registration number				Last month of control	Company name		
VK2	Code							
VK20	Total of credits transferred			,00	VK24	Surplus of credit tax set off		,00
VK21	Total of debts transferred			,00	VK25	Surplus request for refund on the controlling company		,00
VK22	Debt tax surplus (VK21-VK20)			,00	VK26	Tax credits used		,00
VK23	Credit tax surplus (VK20-VK21)			,00	VK27	Quarterly interest transferred		,00
VK30	Output VAT							,00
VK31	Deductible VAT							,00
VK32	Interest owed in relation to the quarterly payments							,00
VK33	Tax credit used in the periodic payments							,00
VK34	Payments following correction							,00
VK35	Supplementary tax payments							,00
VK36	Account re-accredited from the controlling company							,00

  

SIGNATURE OF THE CONTROLLING ENTITY OR COMPANY	
Signature	





Revenue Agency

TAX CODE

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**PART VL**  
PAYMENT OF ANNUAL TAX,  
PARTS FILLED IN

Form N.

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PART VL		DEBTS		CREDITS								
PAYMENT OF ANNUAL TAX												
	<b>VL1</b> Output VAT (sum of lines VE26 and VJ17)		.00									
<b>Sect. 1</b> - Calculation of VAT due or input VAT for the tax period	<b>VL2</b> Deductible VAT (from line VF57)				.00							
	<b>VL3</b> TAX OWED (VL1 - VL2) or		.00									
	<b>VL4</b> CREDIT TAX (VL2 - VL1)				.00							
<b>Sect. 2</b> - Credit from previous year	<b>VL8</b> Credit deriving from 2012 return or annual non-transferable credit (*) of which credit refund requested in previous years included in deduction following denial of the office (*)			<sup>1</sup>	.00							
				<sup>2</sup>	.00							
	<b>VL9</b> Credit set off in form F24		.00									
	<b>VL10</b> Non-transferable credit surplus (*)				.00							
<b>Sect. 3</b> - Calculation of output or input VAT relating to all the activities carried out		DEBTS		CREDITS								
	<b>VL20</b> Refunds requested during the year (art. 38-bis, paragraph 2)		.00									
	<b>VL21</b> Amount of credits transferred (*)		.00									
	<b>VL22</b> VAT credit resulting from the first 3 quarters of 2013 set off in the F24 form		.00									
	<b>VL23</b> Interest owed in relation to the quarterly payments		.00									
	<b>VL24</b> EU vehicle payments made during the year but which regard sales to be made in subsequent years		.00									
	<b>VL25</b> Transfers for previous years returned by the controlling company					.00						
	<b>VL26</b> Credit surplus from previous year					.00						
	<b>VL27</b> Refunds requested in previous year, included in deduction following denial of the office					.00						
	<b>VL28</b> Tax credit used in the periodic payments and of the account, of which credits received by savings management companies				<sup>1</sup>	.00						
	<b>VL29</b> Amount of periodic payments, payments for correction, quarterly interest payments, advance payment				<sup>1</sup>	.00						
	of which EU vehicle payments made during previous years but which regard sales made during the year	<sup>2</sup>	.00	of which suspended as a result of exceptional events	<sup>3</sup>	.00						
	<b>VL30</b> Amount of debts transferred (*)					.00						
	<b>VL31</b> Supplementary tax payments					.00						
	<b>VL32</b> OUTPUT VAT [(VL3 + lines from VL20 to VL24) - (VL4 + lines from VL25 to VL31)] or		.00									
	<b>VL33</b> INPUT VAT [(VL4 + lines from VL25 to VL31) - (VL3 + lines from VL20 to VL24)]					.00						
	<b>VL34</b> Tax credit used during the annual return					.00						
	<b>VL35</b> Refunds received by savings management companies used during the annual return					.00						
	<b>VL36</b> Interest owed during the annual return		.00									
	<b>VL37</b> Input tax ceded from savings management companies as provided for by art. 8 of Decree Law n. 351/2001		.00									
<b>VL38</b> TOTAL VAT DUE (VL32 - VL34 - VL35 + VL36)		.00										
<b>VL39</b> TOTAL INPUT VAT (VL33 - VL37)					.00							
<b>VL40</b> Payments made following excess use of credit					.00							
<b>PARTS FILLED IN</b>	VA	VC	VD	VE	VF	VJ	VH	VK	VL	VT	VX	VO

(\*) The parts in italics refer only to controlling or controlled companies who have opted for the group VAT payment procedure as per article 73 last paragraph

TAX CODE

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**PARTS VT-VX**  
SEPARATE INDICATION OF SERVICES OR GOODS PROVIDED  
TO END CONSUMERS AND HOLDERS OF VAT NUMBERS,  
CALCULATION OF VAT DUE OR INPUT VAT

Revenue  
Agency



**PART VT**

SEPARATE INDICATION  
OF OPERATIONS  
CARRIED OUT  
REGARDING END  
CONSUMERS AND  
HOLDERS OF VAT  
NUMBERS

		1	2
Total taxable operations		.00	Total tax .00
VT1	Division of taxable operations carried out regarding end consumers and holders of VAT numbers	3	4
		Taxable operations regarding end consumers .00	Tax .00
		5	6
		Taxable operations regarding holders of VAT numbers .00	Tax .00
		Taxable operations regarding end consumers	
		Tax	
VT2	Abruzzo	1 .00	2 .00
VT3	Basilicata	.00	.00
VT4	Bolzano	.00	.00
VT5	Calabria	.00	.00
VT6	Campania	.00	.00
VT7	Emilia Romagna	.00	.00
VT8	Friuli Venezia Giulia	.00	.00
VT9	Lazio	.00	.00
VT10	Liguria	.00	.00
VT11	Lombardy	.00	.00
VT12	Marche	.00	.00
VT13	Molise	.00	.00
VT14	Piedmont	.00	.00
VT15	Apulia	.00	.00
VT16	Sardinia	.00	.00
VT17	Sicily	.00	.00
VT18	Tuscany	.00	.00
VT19	Trento	.00	.00
VT20	Umbria	.00	.00
VT21	Aosta Valley	.00	.00
VT22	Veneto	.00	.00

**PART VX**

CALCULATION OF VAT  
TO BE PAID OR OF TAX  
CREDIT

For persons presenting  
the return with several  
forms only fill in form  
no. 01

VX1	VAT payable or to be transferred(*)	.00
VX2	Input VAT (to be divided up between lines VX4, VX5 and VX6) or to be transferred (*)	.00
VX3	Excess payment (to be divided up between lines VX4, VX5 and VX6)	.00
VX4	Amount of request refund	1 .00
	of which to be paid using simplified procedure	2 .00
Reason for the refund		3
Subcontractor Taxpayers		5
Taxpayers entitled to priority reimbursement of the refund		4
Certification of companies' and bodies' operational status		6
Virtuous taxpayers		7
Amount payable without guarantee		8 .00
VX5	Amount to be deducted or compensated	.00
VX6	Amount transferred following tax consolidation option	1
Tax code of consolidating company		
		.00

(\*) The parts in italics refer only to controlling or controlled companies who have opted for the group VAT payment procedure as per article 73 last paragraph



Revenue  
Agency

TAX CODE

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**PART VO**  
**OPTIONS**

Form N.

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**PART VO**  
**COMMUNICATION OF OP-  
TIONS AND REVOCATIONS**

**Sect. 1** - Options,  
waivers and  
revocations for the  
purpose of VAT

<b>VO1</b>	<b>Art. 19 bis 2</b> - paragraph 4 - ADJUSTMENT OF DEDUCTION RELATED TO DEPRECIABLE GOODS	Option	1	<input type="checkbox"/>													
<b>VO2</b>	<b>QUARTERLY PAYMENTS</b> (art. 7, Presidential Decree n. 542/1999)	Option	1	<input type="checkbox"/>	Revocation	2	<input type="checkbox"/>										
	<b>AGRICULTURE</b> - Art. 34, paragraph 6: Subjects exempted	Waiver	1	<input type="checkbox"/>	Revocation	2	<input type="checkbox"/>										
<b>VO3</b>	- Art. 34, paragraph 11: Application of the ordinary VAT regime - Art. 34-bis: Application of the ordinary VAT regime	Option	3	<input type="checkbox"/>	Revocation	4	<input type="checkbox"/>										
		Option	5	<input type="checkbox"/>	Revocation	6	<input type="checkbox"/>										
<b>VO4</b>	<b>Art. 36</b> - paragraph 3 - CARRYING OUT OF SEVERAL ACTIVITIES	Option	1	<input type="checkbox"/>	Revocation	2	<input type="checkbox"/>										
<b>VO5</b>	<b>Art. 36 bis</b> - DISPENSATION FROM OBLIGATIONS FOR EXEMPT OPERATIONS	Option	1	<input type="checkbox"/>	Revocation	2	<input type="checkbox"/>										
<b>VO6</b>	<b>Art. 74</b> - paragraph 1 - PUBLISHING - Application of the tax on the basis of number of copies sold	Option	1	<input type="checkbox"/>	Revocation	2	<input type="checkbox"/>										
<b>VO7</b>	<b>Art. 74</b> - paragraph 6 - ENTERTAINMENT AND GAMES - Application of the ordinary VAT regime	Option	1	<input type="checkbox"/>	Revocation	2	<input type="checkbox"/>										
<b>VO8</b>	<b>INTRA-COMMUNITY PURCHASES</b> - (art. 38, paragraph 6, Decree Law 331/1993)	Option	1	<input type="checkbox"/>	Revocation	2	<input type="checkbox"/>										
<b>VO9</b>	<b>TRANSFERS OF USED GOODS</b> - (art. 36, Decree Law 41/1995)	Options	paragraph 2 1	<input type="checkbox"/>	paragraph 3 2	<input type="checkbox"/>	paragraph 6 3	<input type="checkbox"/>	Revoca- tions	paragraph 2 4	<input type="checkbox"/>	paragraph 6 5	<input type="checkbox"/>				
<b>VO10</b>	<b>INTRA-COMMUNITY TRANSFERS ON THE BASIS OF CATALOGUE, BY POST AND SIMILAR</b> (art. 41, DECREE LAW 331/1993)	Options	BE	DE	DK	EL	ES	FR	GB	IE	LU	NL	PT	SM	AT	FI	SE
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
		CY	EE	LV	LT	MT	PL	CZ	SK	SI	HU	BG	RO	HR			
<b>VO11</b>		Options	16	17	18	19	20	21	22	23	24	25	26	27	28		
		Revoca- tions	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			16	17	18	19	20	21	22	23	24	25	26	27			
<b>VO12</b>	<b>TAXPAYERS WHOSE BOOKKEEPING IS DONE BY THIRD PARTIES</b> (art. 1, paragraph 3, Presidential Decree 100/1998)	Option	1	<input type="checkbox"/>	Revocation	2	<input type="checkbox"/>										
<b>VO13</b>	<b>Art. 10</b> - n. 11 - APPLICATION OF VAT TO TRANSFERS OF INVESTMENT GOLD	Options	single operations Transferor	1	<input type="checkbox"/>	2	<input type="checkbox"/>	all operations Revocation	3	<input type="checkbox"/>	single operations Intermediary	Option	4	<input type="checkbox"/>			
<b>VO14</b>	<b>Art. 74 quater</b> - paragraph 5 - APPLICATION OF THE ORDINARY VAT REGIME FOR TRAVELLING SHOWS AND MINOR TAXPAYERS	Option	1	<input type="checkbox"/>	Revocation	2	<input type="checkbox"/>										
<b>VO15</b>	<b>VAT CASH ACCOUNTING SCHEME</b> (article 32-bis, Decree Law no. 83/2012)	Option	1	<input type="checkbox"/>													

**Sect. 2** - Options  
and revocations for  
the purpose of  
income tax

<b>VO20</b>	<b>ORDINARY ACCOUNTING SYSTEM FOR MINOR BUSINESS</b> (art. 18, paragraph 6, Presidential Decree n. 600/1973)	Option	1	<input type="checkbox"/>	Revocation	2	<input type="checkbox"/>
<b>VO21</b>	<b>ORDINARY ACCOUNTING SYSTEM FOR ARTISTS AND PROFESSIONALS</b> (art. 3, paragraph 2, Presidential Decree n. 695/1996)	Option	1	<input type="checkbox"/>	Revocation	2	<input type="checkbox"/>
<b>VO22</b>	<b>CALCULATION OF INCOME IN ORDINARY MANNER FOR OTHER AGRICULTURAL ACTIVITIES</b> (art. 56-bis, paragraph 5, Presidential Decree 917/1986)	Option	1	<input type="checkbox"/>	Revocation	2	<input type="checkbox"/>
<b>VO23</b>	<b>CALCULATION OF INCOME FROM FARMING FOR AGRICULTURAL BUSINESS</b> (article 1, paragraph 1093, Law no. 296 of 27.12.2006)	Revocation	1	<input type="checkbox"/>			
<b>VO24</b>	<b>CALCULATION OF INCOME FOR COMPANIES CONSTITUTED BY SMALL FARMERS</b> (article 1, paragraph 1094, Law no. 296 of 27.12.2006)	Revocation	1	<input type="checkbox"/>			
<b>VO25</b>	<b>CALCULATION OF INCOME IN THE ORDINARY MANNER FOR CONNECTED AGRICULTURAL ACTIVITIES</b> (article 1, paragraph 423, Law no. 266 of 23.12.2005)	Option	1	<input type="checkbox"/>	Revocation	2	<input type="checkbox"/>

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**Sect. 3 - Options and revocations for both VAT and income tax purposes**

<b>VO30</b>	APPLICATION OF THE DISPOSITIONS LAW N. 398/1991 Flat-rate calculation of VAT and of incomes	Option	1	<input type="checkbox"/>	Revocation	2	<input type="checkbox"/>
<b>VO31</b>	TRADE UNIONS AND LABOUR ASSOCIATIONS OPERATING IN AGRICULTURE Calculation of VAT and income in the ordinary manner (art. 78, paragraph 8, Law 413/1991)	Option	1	<input type="checkbox"/>	Revocation	2	<input type="checkbox"/>
<b>VO32</b>	FARM HOLIDAY - Calculation of VAT and income in the ordinary manner (art. 5, Law 413/1991)	Option	1	<input type="checkbox"/>	Revocation	2	<input type="checkbox"/>
BENEFICIAL TAX REGIME FOR YOUNG BUSINESSPEOPLE AND UNEMPLOYED WORKERS							
<b>VO33</b>	Calculation of VAT and income in the ordinary manner (article 27, paragraphs 1 and 2, Decree Law no. 98/2011)	Option	1	<input type="checkbox"/>			
	Option for the simplified accounting regime (article 27, paragraph 3, Legislative Decree no. 98/2011)	Option	2	<input type="checkbox"/>			
<b>VO34</b>	SIMPLIFIED ACCOUNTING REGIME (article 27, paragraph 3, Decree Law no. 98/2011)	Option	1	<input type="checkbox"/>			
MINIMUM TAXPAYERS – Calculation of VAT and income in the ordinary manner (article 1, paragraph 96, Law no. 244/2007)							
<b>VO35</b>	Application of tax regime for young businesspeople and unemployed workers (article 27, paragraphs 1 and 2, Legislative Decree no. 98/2011)				Revocation	1	<input type="checkbox"/>
	Application of simplified accounting regime (article 27, paragraph 3, Legislative Decree no. 98/2011)				Revocation	2	<input type="checkbox"/>

**Sect. 4 - Options and revocation regarding tax on entertainment**

<b>VO40</b>	APPLICATION OF TAX ON ENTERTAINMENTS IN THE ORDINARY MANNER (art. 4, Presidential Decree 544/1999)	Option	1	<input type="checkbox"/>	Revocation	2	<input type="checkbox"/>
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**Sect. 5 - Options and revocation regarding IRAP**

<b>VO50</b>	CALCULATION OF THE TAXABLE BASE FOR IRAP ON THE PART OF PUBLIC ENTITIES WHO ALSO CARRY OUT COMMERCIAL ACTIVITIES (art.10-bis, paragraph 2, Legislative Decree n. 446/1997 and subsequent modifications)	Option	1	<input type="checkbox"/>	Revocation	2	<input type="checkbox"/>
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Revenue Agency

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VAT 26 PR/2014 SUMMARISING PROSPECTUS  
(Reserved for controlling entity or company)  
PART VS

Form N.

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PART VS

Sect. 1 - List of companies in the group

	VAT registration number		Code	Last month Non-operative company		REFUND DURING THE YEAR		
	1	2		3	4	5	Amount	
VS1	1		2	3	4	5	.00	
	Credit surplus		Credit surplus set off		ANNUAL REFUND			
	6	.00	7	.00	8	9	10	.00
		Virtuous company		Amount payable without guarantee		12	.00	
		11						
VS2	1		2	3	4	5	.00	
	6	.00	7	.00	8	9	10	.00
			11				12	.00
VS3	1		2	3	4	5	.00	
	6	.00	7	.00	8	9	10	.00
			11				12	.00
VS4	1		2	3	4	5	.00	
	6	.00	7	.00	8	9	10	.00
			11				12	.00
VS5	1		2	3	4	5	.00	
	6	.00	7	.00	8	9	10	.00
			11				12	.00
VS6	1		2	3	4	5	.00	
	6	.00	7	.00	8	9	10	.00
			11				12	.00
	VS20	Total refund and number of subjects to which to be requested		1	.00	2		
	VS21	Number of subjects who have taken part in the group payment		1		2		
	VS22	Number of subjects required to present guarantees		1		2		
	VS30	Tax surplus of the group set off in the previous year (art. 6, Ministerial Decree 13.12.1979)					.00	

Sect. 2 - Summarising data

Sect. 3 - Guarantees of the controlling company



Revenue Agency

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VAT 26 PR/2014 SUMMARISING PROSPECTUS  
(Reserved for Controlling Entity or Company)  
PARTS VV-VW-VY-VZ

PART VV PERIODICAL TAX PAYMENTS OF GROUP	CREDITS			DEBTS			Correction	CREDITS			DEBTS			Correction
	1	2				3								
VV1			.00			.00		VV7			.00			.00
VV2			.00			.00		VV8			.00			.00
VV3			.00			.00		VV9			.00			.00
VV4			.00			.00		VV10			.00			.00
VV5			.00			.00		VV11			.00			.00
VV6			.00			.00		VV12			.00			.00
								VV13	Advance payment owed		.00			

PART VW PAYMENT OF ANNUAL TAX OF GROUP Sect. 1 - Calculation of VAT due or input VAT for the tax period	DEBTS			CREDITS		
VW1 Output VAT			.00			
VW2 Deductible VAT						.00
VW3 TAX OWED (VW1 - VW2) or			.00			
VW4 CREDIT TAX (VW2 - VW1)						.00

Sect. 2 - Calculation of output or input VAT	DEBTS			CREDITS		
VW20 Refunds requested during the year (art. 38-bis, paragraph 2) and adjustments to account			.00			
VW21 Credit surpluses transferred from non-operative companies and credits of incorporated companies outside the group			.00			
VW22 VAT credit resulting from the first 3 quarters of 2013 set off in the F24 form			.00			
VW23 Interest transferred in relation to the quarterly payments			.00			
VW24 Payments for EU vehicles made during the year by the controlling company but which regard sales to be made in subsequent years			.00			
VW25 VAT credit surplus resulting from Prospectus VAT 26 PR for 2012 set off in Form F24			.00			
VW26 Credit not request for refund resulting from Prospectus VAT 26 PR for 2012						.00
VW27 Refunds requested in previous year, included in deduction following denial of the office						.00
VW28 Tax credit used in the periodical payments and of the account						.00
VW29 Amount of periodic payments, payments for correction, quarterly interest payments, advance payment						.00
VW31 Supplementary tax payments						.00
VW32 OUTPUT VAT [(VW3 + lines from VW20 to VW25) - (VW4 + lines from VW26 to VW31)] or			.00			
VW33 INPUT VAT [(VW4 + lines from VW26 to VW31) - (VW3 + lines from VW20 to VW25)]						.00
VW34 Tax credit used during the annual return						.00
VW36 Interest owed during the annual return			.00			
VW38 TOTAL VAT DUE (VW32 + VW36) - (VW33 + VW34)			.00			
VW39 TOTAL INPUT VAT (VW33 + VW34) - (VW32 + VW36)						.00
VW40 Payments made following excess use of credit						.00

PART VY CALCULATION OF VAT PAYABLE OR GROUP TAX CREDIT						
VY1 VAT payable						.00
VY2 Input VAT to be apportion between lines VY4, VY5 and VY6						.00
VY3 Excess payments to be divided up between lines VY4, VY5 and VY6						.00
VY4 Amount of request refund of which to be paid using simplified procedure				1		.00
				2		.00
VY5 Amount to be deducted or compensated						.00
VY6 Amount transferred following tax consolidation option				1	Tax code of consolidating company	2
						.00

PART VZ DEDUCTIBLE GROUP SURPLUSES (PREVIOUS YEARS)						
VZ1 2011 deductible surplus including it in deduction the following year						.00
VZ2 2012 deductible surplus including it in deduction the following year						.00

SIGNING THE PROSPECTUS	VS	VV	VW	VY	VZ	Signature