



Revenue Agency

VAT 2011 FORM

2010 Tax period

Information regarding the processing of personal data under article 13 of Legislative Decree no. 196 of 2003

Legislative Decree No. 196 of the June 30, 2003 "The code for the protection of personal data", provides for a system of protection for the processing carried out on personal data. A summary of how the data contained in the communication will be used and what rights are granted to citizens is outlined below.

Purposes of processing

The Ministry of the Economy and Finance and the Revenue Agency inform you, on their behalf and on behalf of other persons obliged to do so, that in the return there is personal data that will be processed by the Ministry of the Economy and Finance and the Revenue Agency, as well as by intermediaries identified by legislation (Tax Assistance Centres, trade associations and professionals) for the purposes of payment, assessment and collection of taxes and that, to this end, certain data may be published pursuant to the combined provisions of article 69 of Presidential Decree no. 600 of 29 September 1973 as amended by Law no. 133 of 06 August 2008, and by article 66-bis of Presidential Decree no. 633 of 26 October 1972. The data in the possession of the Ministry of the Economy and Finance and the Revenue Agency may be communicated to other public entities (for example Municipalities, I.N.P.S.) where legislation provides for this, or when such communication is necessary in order for them to carry out their institutional functions, subject to this being communicated to the Privacy Commissioner (Data Protection Commissioner) beforehand. The same information may also be communicated to private or public economic entities where the law provides for this.

Personal data

The data requested in the return must be supplied to prevent the application of administrative and, in some instances, criminal sanctions. Providing a telephone or mobile phone number, fax number and email address makes it possible to receive, free of charge, from the Revenue Agency, information and updates regarding deadlines, news, obligations and services offered.

Method of processing

The return may be delivered to an intermediary provided for by legislation (CAF [Tax Assistance Centres], trade associations, professionals) who sends the data to the Ministry of the Economy and Finance and the Revenue Agency. The data will mainly be processed electronically and with logical systems that are adequate to the achievement of the objectives, which will also be pursued by checking the data indicated in the returns:

- with other data in the possession of the Ministry of the Economy and Finance and the Revenue Agency, also if provided, as required by law, by other subjects;
- with data in the possession of other entities (such as banks, social security and insurance institutions, chambers of commerce, Motor Vehicle Registration Offices / P.R.A.).

Data controllers

When the said data is made available to them and falls under their direct control, the Ministry of the Economy and Finance, the Revenue Agency and the intermediaries become "the data controllers for the processing of the personal data".

In particular the following persons are "data controllers":

- the Ministry of the Economy and Finance and the Revenue Agency, at whose offices a list of the "data processors" is kept and this list may be viewed on request;
- if they take advantage of the right to appoint "data processors", the intermediaries must supply details as to the identity of the data processors, to the person concerned.

Persons responsible for data processing

"Data controllers" may make use of the services of others designated "responsible".

In particular, the Revenue Agency makes use of the services of the company So.ge.i. S.p.a. as the external entity responsible for data processing, in its capacity as technological partner to which the management of the information system of the Tax Register is entrusted.

Taxpayer's rights

The person (taxpayer) concerned, in terms of article 7 of Legislative Decree No. 196/2003, may view his personal data at the premises of the data controller or the data processor in order to verify the use to which it is being put or if necessary, to correct or update it within the limits provided for by law, or to cancel it or oppose its processing, where it is being processed illegally.

These rights may be exercised upon request to:

- Ministry of the Economy and Finance, Via XX Settembre 97 – 00187 Rome;
- Revenue Agency – Via Cristoforo Colombo, 426 c/d – 00145 Rome.

Consent

The Ministry of the Economy and Finance and the Revenue Agency, in their capacity as public entities, do not need to obtain the consent of the persons concerned in order to process their personal data. Intermediaries do not need to acquire consent for processing of personal data, as their conferment is required by law.

This information is given generally on behalf of all the data controllers referred to above.

RETURN TYPE	Correction of existing return		Supplementary return in favour		Supplementary return	
TAXPAYER'S DATA	VAT REGISTRATION		Craftsman enterprises listed in a professional register		Extraordinary administration or arrangement	
	Email address		TELEPHONE OR MOBILE PHONE		FAX NUMBER	
Individuals	Surname		Name		Sex	
	Date of birth		Town (or foreign Country) of birth		Province (initial)	
Taxpayers different from individuals	Name or company name		Legal nature			
	Foreign country of residence		Foreign country code		VAT registration number in foreign state	
Non-resident persons	Tax code of the subscriber		Appointment code		Tax code of declaring company	
	Surname		Name		Sex	
DECLARANT DIFFERENT FROM TAXPAYER (agent, official receiver, heir, etc.)	Date of birth		Town (or foreign Country) of birth		Province (initial)	
	Foreign country code		Federated state, province, county		Place of residence	
	Overseas address		Telephone or mobile phone			
	Art. 74 bis		Date of nomination		Starting date of the procedure or death of the taxpayer	
SIGNATURE OF THE RETURN	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		Signature			
SIGNATURE OF THE CONTROLLING BODY OR COMPANY	Signature					
	Tax code of the intermediary		C.A.F. registration no			
UNDERTAKING TO ELECTRONIC SUBMISSION	Undertaking to submit electronically the return					
	Reception of notice electronically					
Reserved for intermediary	Date of the undertaking		SIGNATURE OF INTERMEDIARY			
	Tax code of the person in charge of the C.A.F.		Tax code of the C.A.F.			
ENDORSEMENT OF CONFORMITY	Tax code of the of the professional		Endorsement is issued as provided for in art. 35 of Legislative Decree no. 241/1997		SIGNATURE OF THE PERSON IN CHARGE OF THE C.A.F. OR THE PROFESSIONAL	
	Subject		Tax code		SIGNATURE	
SIGNATURE OF ACCOUNTS AUDITING BODY	Subject		Tax code		SIGNATURE	
	Subject		Tax code		SIGNATURE	
	Subject		Tax code		SIGNATURE	
	Subject		Tax code		SIGNATURE	
	Subject		Tax code		SIGNATURE	
	Subject		Tax code		SIGNATURE	

Agenzia Entrate

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

Form No.

11

2009 TAX YEAR

PURCHASES AND IMPORTS WITHOUT THE APPLICATION OF VALUE ADDED TAX RELATING TO ALL ACTIVITIES CARRIED OUT

VC14 Method adopted for the calculation of the ceiling during 2010

2 CALENDAR 3 MONTHLY

1,00

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

	TAX CODE	AMOUNT		TAX CODE	AMOUNT		
VD31	1	2	,00	VD41	1	2	,00
VD32			,00	VD42			,00
VD33			,00	VD43			,00
VD34			,00	VD44			,00
VD35			,00	VD45			,00
VD36			,00	VD46			,00
VD37			,00	VD47			,00
VD38			,00	VD48			,00
VD39			,00	VD49			,00
VD40			,00	VD50			,00

100

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	00

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	100
	00

	100
	00

00

		1	TAXABLE AMOUNT	%	2	TAX
VE1						
VE2						
VE3	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 corresponding to compensation percentages, taking into account the variations referred to in art. 26, and relative tax					
VE4						
VE5						
VE6						
VE7						
VE8						
VE9						
VE20	Taxable operations that are different from operations indicated in the					
VE21	section 1 separated according to tax rate, taking into account the					
VE22	variations referred to in article 26, and relative taxes					
VE23 TOTALS (sum of lines from VE1 to VE9 and from VE20 to VE22)						
VE24 Variations and round-ups of the tax (indicate with a sign +/-)						
VE25 TOTAL (VE23 ± VE24)						
Operations which contribute to formation of ceiling		1				
Exports		2				
Intra-community sales		3				
VE30	Sales to San Marino	4				
Non-taxable operations as a result of declaration of intent						
Other non-taxable operations						
Exempt operations (art. 10)						
Operations with application of reverse charge		1				
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				
Non-taxable operations carried as regards earthquake victims						
Operations carried out during the year but taxable in subsequent years		1				
as stipulated in article 7 of Decree Law no. 185/2008		2				
(minus) Operations carried out during previous year but with tax payable in 2010						
(minus) Transfers of depreciable goods and internal transfers						
Performance of services rendered to community customers (Art. 7-ter)						
TURNOVER (sum of lines VE23 and from VE30 to VE36 minus VE37 and VE38)						

VF37 Admissible deductible VAT

SECT. 3-B		1	2
Agricultural enterprises (art.34)		TAXABLE AMOUNT	TAX
VF38	Reserved for mixed agricultural enterprises - Total taxable different operations	,00	,00
VF39		,00	,00
VF40		,00	,00
VF41		,00	,00
VF42	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	,00
VF43		,00	,00
VF44		,00	,00
VF45		,00	,00
VF46		,00	,00
VF47		,00	,00
VF48	Variations and round-ups of the tax (indicate with a sign +/-)		,00
VF49	TOTALS Algebraic sum of lines from VF39 to VF48	,00	,00
VF50	VAT deductible for operations referred to in line VF38		,00
VF51	Deductible amount referred to transfers, as well as intra-community transfers, 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
VF52	TOTAL admissible deductible VAT (VF49+VF50+VF51)		,00
SECT. 3-C			
Special cases			
Occasional carrying out of exempt operations or taxable operations			
VF53	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"/>
VF54	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"/>
Reserved for agricultural enterprises			
VF55	Occasional operations that come under the regime provided for by article 34-bis for connected agricultural activities	1	2
		Taxable amount	Tax
		,00	,00
SECT. 4			
Admissible deductible VAT			
VF56	TOTAL adjustments (indicate with a sign +/-)		,00
VF57	Admissible deductible VAT		,00

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	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. 10, no. 8 ter, lett. b) and d)	,00		,00
VJ15	TOTAL TAX (sum of lines from VJ1 to VJ14)			,00

CREDITS		DEBTS		Correction	CREDITS		DEBTS		Correction
VH1					VH7				
	.00		.00			.00		.00	
VH2			.00		VH8			.00	
	.00		.00			.00		.00	
VH3			.00		VH9			.00	
	.00		.00			.00		.00	
VH4			.00		VH10			.00	
	.00		.00			.00		.00	
VH5			.00		VH11			.00	
	.00		.00			.00		.00	
VH6			.00		VH12			.00	
	.00		.00			.00		.00	
Method									
VH13	Advance payment owed		.00		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

DATA OF CONTROLLING COMPANY													
VK1	VAT registration number										Last month of control	Company name	
	1										2	3	
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



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PART VI
PAYMENT OF ANNUAL TAX,
PARTS FILLED IN

Form N.

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PART VL							DEBTS					CREDITS					
PAYMENT OF ANNUAL TAX		VL1	Output VAT (sum of lines VE25 and VJ15)														
Sect. 1 - Calculation of VAT due or input VAT for the tax period		VL2	VAT deductible (from line VF57)														
		VL3	TAX OWED (VL1 – VL2)														
		or															
		VL4	CREDIT TAX (VL2 – VL1)														
Sect. 2 - Credit from previous year		VL8	Credit deriving from 2009 return or annual non-transferable credit (*)														
		VL9	Credit set off in form F24														
		VL10	Non-transferable credit surplus (*)														
Sect. 3 - Calculation of output or input VAT relating to all the activities carried out									DEBTS					CREDITS			
		VL20	Refunds requested during the year (art. 38-bis, paragraph 2)														
		VL21	Amount of credits transferred (*)														
		VL22	VAT credit resulting from the first 3 quarters of 2010 set off in the F24 form														
		VL23	Interest owed in relation to the quarterly payments														
		VL24	EU vehicle payments made during the year but which regard sales to be made in subsequent years														
		VL25	Transfers for previous years returned by the controlling company														
		VL26	Credit surplus from previous year														
		VL27	Refunds requested in previous year, included in deduction following denial of the office														
		VL28	Tax credit used in the periodic payments and of the account, of which credits received by savings management companies ²					1									
		VL29	Amount of periodic payments, payments for correction, quarterly interest payments, advance payment of which EU vehicle payments made during previous years but which regard sales made during the year ²					1									
		VL30	Amount of debts transferred (*)														
		VL31	Supplementary tax payments														
		VL32	OUTPUT VAT [(VL3 + lines from VL20 to VL24) - (VL4 + lines from VL25 to VL31)] or														
		VL33	INPUT VAT [(VL4 + lines from VL25 to VL31) - (VL3 + lines from VL20 to VL24)]														
		VL34	Tax credit used during the annual return														
		VL35	Refunds received by savings management companies used during the annual return														
		VL36	Interest owed during the annual return														
		VL37	Input tax ceded from savings management companies as provided for by art. 8 of Decree Law n. 351/2001														
		VL38	TOTAL VAT DUE (VL32 - VL34 - VL35 + VL36)														
VL39	TOTAL INPUT VAT (VL33 - VL37)																
VL40	Payments made following excess use of 2010 annual credit																
PARTS FILLED IN		VA	VC	VD	VE	VF	VJ	VH	VK	VL	VR	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

PART VR

REQUEST FOR REFUND OF ANNUAL CREDIT

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PART VR

Request for refund of annual credit

VR1	Amount claimed as a refund of which to be paid using simplified procedure	1		,00			
		2		,00			
Reason for the refund							
VR2	Art. 30, par. 2	Art. 30, par. 3			Art. 34, par. 9		
	Discontinuance of business	let. a) Average tax rate	let. b) Non-taxable transactions	let. c) Purchases and imports of depreciable goods, study and research	let. d) Transactions not subject to tax	let. e) Conditions i.t.o. art. 17, par. 3	Exports and other non-taxable transactions carried out by agricultural producers
	1 <input type="text"/>	2 <input type="text"/>	3 <input type="text"/>	4 <input type="text"/>	5 <input type="text"/>	6 <input type="text"/>	7 <input type="text"/>
Lesser credit surplus deductible for the three-year period							
VR3	DEDUCTIBLE SURPLUS FOR 2008					,00	
VR4	DEDUCTIBLE SURPLUS FOR 2009					,00	
Lesser credit surplus not transferable to the VAT group							
VR5	CREDIT SURPLUSES NOT TRANSFERABLE TO VAT GROUP	2008	2009	2010			
		<input type="text"/>	<input type="text"/>	<input type="text"/>	,00	,00	
VR6	Taxpayers entitled to priority reimbursement of the refund						
VR7	Subcontractor taxpayers						
VR8	Certification of companies' and bodies' operational status						
VR9	Virtuous taxpayers	1 <input type="text"/>	Amount payable without guarantee		2 <input type="text"/>	,00	



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PART VO
OPTIONS

TAX CODE

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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

VO1	Art. 19 bis 2 - paragraph 4 - ADJUSTMENT OF DEDUCTION RELATED TO DEPRECIABLE GOODS	Option	1	<input type="checkbox"/>
VO2	QUARTERLY PAYMENTS (art. 7, Presidential Decree n. 542/99)	Option	1	<input type="checkbox"/>
	AGRICULTURE			
	– Art. 34, paragraph 6: Exempted or simplified agricultural	Waiver	1	<input type="checkbox"/>
VO3	– Art. 34, paragraph 11: Application of the ordinary VAT regime	Option	3	<input type="checkbox"/>
	– Art. 34-bis: Normal Tax calculation	Option	5	<input type="checkbox"/>
VO4	Art. 36 - paragraph 3 - CARRYING OUT OF SEVERAL ACTIVITIES	Option	1	<input type="checkbox"/>
VO5	Art. 36 bis - DISPENSATION FROM OBLIGATIONS FOR EXEMPT OPERATIONS	Option	1	<input type="checkbox"/>
VO6	Art. 74 - paragraph 1 - PUBLISHING - Application of the tax on the basis of number of copies sold	Option	1	<input type="checkbox"/>
VO7	Art. 74 - paragraph 6 – ENTERTAINMENT AND GAMES - Application of the ordinary VAT regime	Option	1	<input type="checkbox"/>
VO8	INTRA-COMMUNITY PURCHASES - (art. 38, paragraph 6, Decree Law 331/1993)	Option	1	<input type="checkbox"/>
VO9	TRANSFERS OF USED GOODS - (art. 36, Decree Law 41/1995)	Options	1	<input type="checkbox"/>
		paragraph 2	2	<input type="checkbox"/>
		paragraph 3	3	<input type="checkbox"/>
		paragraph 6	4	<input type="checkbox"/>
		Revoca-tions	5	<input type="checkbox"/>
VO10	INTRA-COMMUNITY TRANSFERS ON THE BASIS OF CATALOGUE, BY POST AND SIMILAR (art. 41, DECREE LAW 331/93)	Options	1	<input type="checkbox"/>
VO11		Revoca-tions	1	<input type="checkbox"/>

Sect. 2 - Options
and revocations for both
income tax

VO12	TAXPAYERS WHOSE BOOKKEEPING IS DONE BY THIRD PARTIES (art. 1, paragraph 3, Presidential Decree 100/1998)	Option	1	<input type="checkbox"/>
VO13	Art. 10 - n. 11 - APPLICATION OF VAT TO TRANSFERS OF INVESTMENT GOLD	single operations	Options	1
		all operations	2	<input type="checkbox"/>
		single operations	3	<input type="checkbox"/>
VO14	Art. 74 quater - paragraph 5 - APPLICATION OF ORDINARY VAT REGIME FOR TRAVELLING SHOWS AND MINOR TAXPAYERS	Option	1	<input type="checkbox"/>
VO20	ORDINARY ACCOUNTING SYSTEM FOR MINOR BUSINESS (art. 18, paragraph 6, Presidential Decree n. 600/1973)	Option	1	<input type="checkbox"/>
VO21	ORDINARY ACCOUNTING SYSTEM FOR ARTISTS AND PROFESSIONALS (art. 3, paragraph 2, Presidential Decree n. 695/1996)	Option	1	<input type="checkbox"/>
VO22	CALCULATION OF INCOME IN ORDINARY MANNERS FOR OTHER AGRICULTURAL ACTIVITIES (art. 56-bis, paragraph 5, Presidential Decree 917/1986)	Option	1	<input type="checkbox"/>
VO23	CALCULATION OF INCOME FROM FARMING FOR AGRICULTURAL ENTERPRISES (article 1, paragraph 1093, Law no. 296 of 27.12.2006)	Option	1	<input type="checkbox"/>
VO24	CALCULATION OF INCOME FOR COMPANIES COMPRISED BY SMALL FARMERS (article 1, paragraph 1094, Law no. 296 of 27.12.2006)	Option	1	<input type="checkbox"/>
VO25	CALCULATION OF INCOME IN THE ORDINARY MANNER FOR CONNECTED AGRICULTURAL ACTIVITIES (article 1, paragraph 423, Law no. 266 of 23.12.2005)	Option	1	<input type="checkbox"/>

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

VO30	APPLICATION OF THE DISPOSITIONS LAW N. 398/1991 Flat-rate calculation of VAT and of incomes	Option	1	<input type="checkbox"/>
VO31	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"/>
VO32	FARM HOLIDAY - Calculation of VAT and income in the ordinary mannerway (art. 5, Law 413/1991)	Option	1	<input type="checkbox"/>
VO33	MINIMUM VAT-EXEMPT TAXPAYERS - Calculation of VAT and income in the ordinary mannerway (art. 1, paragraph 96, Law 244/2007)	Option	1	<input type="checkbox"/>

Sect. 4 - Options
regarding tax on
entertainment

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

VO50	CALCULATION OF THE TAXABLE BASE FOR IRAP ON THE PART OFBY 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"/>
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VAT 26 PR/2011 SUMMARISING PROSPECTUS
(Reserved for controlling entity or company)
PART VS

Form N.

11

PART VS

Sect. 1 - List of companies in the group

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



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**VAT 26 PR/2011 SUMMARISING PROSPECTUS
(Reserved for Controlling Entity or Company)
PARTS VV-VW-VY-VZ**

PART VV

PERIODICAL TAX PAYMENTS OF GROUP

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		
								Method
				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

Sect. 2 - Calculation of output or input VAT

		DEBTS	CREDITS
VW1	Output VAT		
VW2	Deductible VAT		
VW3	TAX OWED (VW1 – VW2)		
	or		
VW4	CREDIT TAX (VW2 – VW1)		
		DEBTS	CREDITS
VW20	Refunds during the year requested (art. 38-bis, paragraph 2) and adjustments to account		
VW21	Credit surpluses transferred from non-operative companies		
VW22	VAT credit resulting from the first 3 quarters of 2010 set off in the F24 form		
VW23	Interest transferred in relation to the quarterly payments		
VW24	Payments for EU vehicles made during the year by the controlling company but which regard sales to be made in subsequent years		
VW25	VAT credit surplus resulting from Prospectus VAT 26 PR for 2009 set off in Form F24		
VW26	Credit not request for refund resulting from Prospectus VAT 26 PR for 2009		
VW27	Credits requested in previous year, included in deduction following denial of the office		
VW28	Tax credit used in the periodical payments and of the account		
VW29	Amount of periodic payments, payments for correction, quarterly interest payments, advance payment		
VW31	Supplementary tax payments		
VW32	OUTPUT VAT [(VW3 + lines from VW20 to VW25) - (VW4 + lines from VW26 to VW31)]		
	or		
VW33	INPUT VAT [(VW4 + lines from VW26 to VW31) - (VW3 + lines from VW20 to VW25)]		
VW34	Tax credit used during the annual return		
VW36	Interest owed during the annual return		
VW38	TOTAL VAT DUE (VW32 + VW36) – (VW33 + VW34)		
VW39	TOTAL INPUT VAT (VW33 + VW34) – (VW32 + VW36)		
VW40	Payments made following excess use of 2010 annual credit		

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 refund request	1	,00
	of which to be paid using simplified procedure	2	,00
VY5	Amount intended to be deducted or to be set off		,00
VY6	Amount transferred following option for fiscal consolidation	1 Tax code of consolidating company <div style="border-bottom: 1px solid black; width: 100%; height: 1em;"></div>	2 ,00

PART VZ

DEDUCTIBLE GROUP SURPLUSES (PREVIOUS YEAR)

VZ1	2008 deductible surplus including it in deduction the following year	,00
VZ2	2009 deductible surplus including it in deduction the following year	,00

SIGNING THE FORM

VS VV VW VY VZ

Signature