

**STATEMENT FOR TAX YEAR 2022 (VISITING PROFESSOR / RESEARCHER)**

**SAPIENZA UNIVERSITY OF ROME**

**DEPARTMENT /FACULTY/AREA/ UNIT** \_\_\_\_\_

**SUBJECT: Communication of personal data for tax purposes**

Full name \_\_\_\_\_

Date of birth \_\_\_\_\_ Place of birth \_\_\_\_\_

Country of Birth \_\_\_\_\_

Address \_\_\_\_\_

Tax code \_\_\_\_\_ Citizenship \_\_\_\_\_, with Tax residence in \_\_\_\_\_, (foreign tax identification code no. \_\_\_\_\_), for the post of visiting professor / researcher as per RD to be

carried out in \_\_\_\_\_

in the \_\_\_\_\_ period

**I DECLARE**

**FOR TAX PURPOSES**

under my own responsibility that I do not live in Italy (non-resident), I am not professionally based in Italy, that I do not file my tax return in Italy and that I am resident for tax purposes in \_\_\_\_\_

In relation to receiving a possible lump sum contribution as compensation and integration of the expenses for my stay in Italy, I

(if any) ASK for the direct application of the bilateral international convention to prevent double taxation between Italy and \_\_\_\_\_ pursuant to the Law \_\_\_\_\_ art. \_\_\_\_; therefore the income from my assignment for this administration will be taxed together with the income from my employment in my country of residence.

Attachment:

- documentation proving residence for tax purposes in \_\_\_\_\_ validated by \_\_\_\_\_

Or

- form "D" duly completed, also signed by the tax authority of the country of residence.

Signature \_\_\_\_\_

I declare that I am aware that this administration, based on its own indisputable evaluations, may decide not to apply the conventional treatment directly. In this case, the amount paid will be subject to 30% withholding tax as per art. 25 of Presidential Decree 600/1973.

I declare that I have been informed, under EU Regulation 2016/679 and Legislative Decree 196/2003 on the protection of personal data, that the data collected with this document will be processed lawfully and fairly for the purposes related to the provision of compensation as well as for the obligations imposed by law. The data, the conferment of which is compulsory to fulfil the formalities imposed by law, will be stored in electronic and/or paper archives. All the appropriate security measures will be taken to safeguard from the risk of unauthorised access by third parties. These data will be communicated to any third parties only for the purposes imposed by law. I also declare that I have been informed that I can exercise my rights under the above-mentioned Legislative Decree.

The data controller is \_\_\_\_\_

DATE \_\_\_\_\_ SIGNATURE \_\_\_\_\_

**FOR SOCIAL SECURITY PURPOSES**

under my own responsibility

That I am an EMPLOYEE and that my working position is \_\_\_\_\_ in the EU country \_\_\_\_\_.

DATE \_\_\_\_\_ SIGNATURE \_\_\_\_\_

That I am not an EMPLOYEE in any EU Member State. Therefore I make the following statements for the purposes of "INPS gestione separata" (i.e Italian social security service) pursuant to Article 2, paragraph 26 et seq. of Law 335/1995.

**STATEMENT**

I declare that I have so far received, during the 2022 tax year, from tax withholding agents resident in Italy, sums constituting income under Article 67, paragraph 1, letter I), Presidential Decree 917/1986 for an amount not exceeding € 5.000, specifically € \_\_\_\_\_, \_\_\_\_\_ ( please indicate even if equal to 0,00) and therefore invites this administration to take this information into account for the purposes of the INPS contribution deduction (Article 44 of Law 326/2003 - INPS Circular letter No. 103/2004).

I undertake to communicate any exceeding of the € 5,000 limit to allow the application of the withholding tax and allow this administration to pay the amounts due.

If I fail to do so, I declare that I am willing to bear the related costs in full, relieving this administration of charges and liability for the unintentional omission to pay to the separate INPS management.

DATE \_\_\_\_\_ SIGNATURE \_\_\_\_\_

**STATEMENT**

I declare that I have so far received, during the 2022 tax year, from tax withholding agents resident in Italy, sums constituting income under Article 67, paragraph 1, letter I), Presidential Decree 917/1986 over € 5.000, but not exceeding the annual contribution limit of €. 105.014,00<sup>1</sup>, specifically €. \_\_\_\_\_, and therefore invites this administration to take this information into account for the purposes of the INPS contribution deduction (Article 44 of Law 326/2003 - INPS Circular letter No. 103/2004).

I undertake to communicate if the aforementioned annual contribution exceeds the limit so that the deduction can be stopped.  
If I fail to do so, I undertake to repay the excess amounts paid by this administration.

DATE \_\_\_\_\_

SIGNATURE \_\_\_\_\_

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<sup>1</sup> Valid only for tax year 2022 - INPS Circular letter n. 22 January 28, 2022.