

## Request to benefit from tax relief for Researchers and Professors for transferring fiscal residency in Italy commonly known as "Brain drain benefits"

(Law Decree 78/2010 art. 44, converted to L. 122/2010 and subsequent changes and supplements)

Form

I the undersigned,

Name \_\_\_\_\_ Surname \_\_\_\_\_

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

Citizenship \_\_\_\_\_ Taxcode \_\_\_\_\_

Professor \_\_\_\_\_ in Bocconi since \_\_\_\_\_  
(role in Bocconi) (dd/mm/yyyy)

Under his/her own responsibility by virtue of his/her subordinate position with Bocconi University; aware of the civil and criminal consequences pursuant to art. 76 of Presidential Decree 445/2000 for those who make untruthful declarations and the obligation to promptly communicate the occurrence of conditions that involve a change in the tax relief required (for example, changes in tax residence); acknowledge, pursuant to EU Regulation 2016/679 "General Regulation on the Protection of Personal Data" ("RGDP") on the processing of personal data, that the data contained in this request will be mainly processed with computerized procedures and may be provided to other public bodies for the achievement of their respective institutional purposes; aware that Bocconi University as withholding agent of the Italian Revenue Agency (AdE)

### Declare

to be in possession of the necessary requisites to be able to take advantage of the extension of the IRPEF tax concessions provided for by Legislative Decree 78/2010 art. 44, and succ. mod. and int. and in particular:

Yes	No	to hold a university title
Yes	No	to have been resident abroad and to have carried out documented research and / or teaching activities abroad for at least 2 continuous years at universities or public or private research centers

Yes	No	to have transferred your residency to Italy according to art. 2, comma 2 of TUIR  On the date _____
Yes	No	to not have benefited in previous periods and / or at the same time of the tax incentives provided for by Legislative Decree 78/2010 Article 44 (Brain Drain benefits), by Law 238/2010 (Rientro dei lavoratori) and by Article 16 of Legislative Decree 147/2015 and subsequent amendments and additions (Impatriates) and by art. 24-bis of the Tuir (Option for the substitute tax on income produced abroad)
Yes	No	to have already partially benefited from Bocconi or another institution or directly from the Italian tax agency of the same concession for the period from ..... to .....
Yes	No	commit to promptly notify Bocconi University of any change in residence or domicile, relevant for the application of the benefit by the employer
Yes	No	you attach the identification data of the residential property purchased directly or by your spouse, cohabitant or children, also in co-ownership and the relative purchase date; or the commitment to communicate such data within eighteen months from the date of exercise of the option referred to in this declaration, if you become the owner within that last term
Yes	No	to have one minor or dependent child, including those in pre-adoptive foster care, on the date of making the payment referred to at the end of this document, or to have bought a residential real estate unit in Italy (extension of benefit to 8 years).  Date of birth of first minor child _____
Yes	No	to have at least two minor or dependent children (extension to 11 years)  Date of birth of the second minor child _____
Yes	No	to have at least three minor or dependent children (extension to 13 years)  Date of birth of the third minor child _____

#### Attachments

- - certification of registration with AIRE in the period prior to repatriation if mandatory or documentation proving previous residence abroad;
- - APRI registration certificate (Registry of the resident population in Italy) issued by the municipality of residence or self-certification of historical residence:

Date \_\_\_\_\_ Signature \_\_\_\_\_