M | F – MARCO FIORENTINO ◆ *Notary in Naples*
Viale Antonio Gramsci 19, 80122 Naples, Italy · marco.fiorentino@notariato.it · PEC marco.fiorentino@postacertificata.notariato.it
notaiofiorentinomarco.com · Office and WhatsApp +39 352 2737467

FILLABLE FORM

Data collection form for the Italian succession return

The Office uses it to prepare the electronic succession return and the cadastral transfers. Fill it in on your computer, save it and send it back: we complete whatever is missing. The section codes (EA, EB, EC...) are those of the Italian Revenue Agency form and are given for guidance only: the final allocation is checked by the notary.

IN SHORT

The succession return must be filed within **12 months** of the date of death (art. 31 Legislative Decree 346/1990). From 1 January 2025 the tax is self-assessed in the return (Legislative Decree 139/2024). **This form is not the return:** it collects the data. The return is drafted and checked by the notary and filed electronically by the Office.

Also online. You can enter the same data online, with automatic tax calculation, at notaiofiorentinomarco.com/successione-online

1 THE DECEASED (DE CUIUS) — FRONT PAGE

Front page

Name and surname ______ Italian tax code ______

Born on ______ in ______

Died on ______ in ______

Last address: street and number ______ Town and province ______

Marital status at the date of death

☐ Single ☐ Married ☐ Civil union ☐ Separated ☐ Divorced ☐ Widowed

Matrimonial property regime

☐ Community of property ☐ Separation of property ☐ Family trust fund ☐ Other agreement ☐ Not applicable

Will

☐ No will (intestate succession) ☐ Holographic ☐ Public ☐ Secret ☐ To be checked

Where the will is / publication details ______

2 PERSON FILING THE RETURN

Front page

Name and surname ______ Tax code ______

Acting as (heir, legatee, called to the estate, executor, guardian) ______

Email ______ Phone ______

3 HEIRS, LEGATEES AND OTHER BENEFICIARIES

Section EA

Name and surname	Tax code	Relationship	Title and share %	Wvr	Ben	Min	Dis
				☐	☐	☐	☐
				☐	☐	☐	☐
				☐	☐	☐	☐
				☐	☐	☐	☐
				☐	☐	☐	☐
				☐	☐	☐	☐
				☐	☐	☐	☐
				☐	☐	☐	☐

Wvr has waived the inheritance · **Ben** accepts with benefit of inventory · **Min** minor or legally incapable · **Dis** severe disability (Law 104/1992: €1,500,000 allowance). Rates and allowances: spouse and direct line 4% above €1,000,000; siblings 6% above €100,000; other relatives to the 4th degree 6%; unrelated persons 8%.

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4 REAL ESTATE: LAND AND BUILDINGS

Sections EB and EC

Town	L/B	Sheet	Parcel	Sub	Cat.	Cadastral income €	Share %	FH
								☐
								☐
								☐
								☐
								☐
								☐
								☐
								☐
								☐
								☐
								☐
								☐

L/B write L for the land register (section EB) or B for the building register (section EC) · **FH** tick if an heir claims the first-home relief. Cadastral value: income × 1.05 × 120 for dwellings (110 with first-home relief), × 60 for A/10 and group D, × 168 for group B, × 40.8 for C/1 and group E; land: agricultural income × 1.25 × 90 (art. 52 Presidential Decree 131/1986). Building land is valued at market value: state it in the notes.

Right held by the deceased and title deeds (purchase, gift, previous succession) __________

Land registries involved __________ Properties under the tavolare system (sections EL/EM): which __________

Studio Notarile Marco Fiorentino · Viale Antonio Gramsci 19, 80122 Naples, Italy · Phone/WhatsApp +39 352 2737467 · segreteria@notaiofiorentinomarco.com
PEC marco.fiorentino@postacertificata.notariato.it · notaiofiorentinomarco.com · Instagram @notfiorentino · TikTok @notaiomarcofiorentino · X @NotFiorentino · LinkedIn · YouTube

5 BANK AND POST OFFICE ACCOUNTS

Section ER

Bank or post office, branch	Type of account	Balance at death €	Share %

The bank or post office statement showing the balance at the date of death is required. On a 50% joint account only half falls into the estate.

6 SECURITIES, FUNDS, POLICIES AND COMPANY SHARES

Sections EO and EN

Description (company, fund, policy)	Value €	Share %	Exempt
			☐
			☐
			☐
			☐
			☐
			☐

Government bonds, severance pay and life-insurance sums are not taxed (art. 12 Legislative Decree 346/1990): list them anyway and tick “Exempt”. Shares in an s.r.l. are valued on the net equity in the latest accounts (art. 16).

7 BUSINESSES, RECEIVABLES AND OTHER ASSETS

Sections EN, ER, EP, EQ

Description	Type (business, receivable, annuity, vessel, aircraft)	Value €	Share %

Vehicles are not declared: cars, motorcycles and craft entered in the public vehicle register are excluded from the estate (art. 12(l) Legislative Decree 346/1990); ownership is transferred at the vehicle register with a separate deed.

8 CASH, JEWELLERY AND HOUSEHOLD GOODS

Section EE

Declared value € ____________________

☐ An itemised inventory has been drawn up ☐ No inventory: the 10% presumption applies

Without an inventory the law presumes cash, jewellery and household goods to be worth 10% of the net taxable estate (art. 9(2) Legislative Decree 346/1990).

9 LIFETIME GIFTS MADE BY THE DECEASED

Section ES

To whom	Date of deed	Subject and notary	Value €

They go in section ES but, from 1 January 2025, they no longer erode the succession allowance: Legislative Decree 139/2024 repealed art. 8(4) of Legislative Decree 346/1990. They remain relevant for civil-law collation and notional reunion (arts. 556 and 737 Civil Code).

10 DEDUCTIBLE LIABILITIES

Section ED

Creditor and nature of the debt	Amount at death €	Evidence (bank, deed, judgment)

Medical expenses of the last six months € ____________ Funeral expenses € ____________

Funeral expenses are deductible up to €1,032.91 (art. 24(1)); medical and surgical expenses of the last six months borne by the heirs are deducted with receipted invoices (art. 24(2)). Debts must exist at the opening of the succession and be evidenced by a written deed with a certified date, a court order or statutory accounts (arts. 20-23 Legislative Decree 346/1990).

11 RELIEFS AND SWORN DECLARATIONS

Section EH

- ☐ First-home relief: at least one beneficiary meets the note II-bis requirements (mortgage and cadastral tax €200 each, art. 69(3) Law 342/2000)
- ☐ Business or controlling shareholdings to spouse or descendants, with a five-year continuation undertaking (art. 3(4-ter) Legislative Decree 346/1990)
- ☐ Agricultural land and mountain areas (art. 9 Presidential Decree 601/1973; art. 14 Law 441/1998)
- ☐ Listed cultural property with conservation duties fulfilled (art. 13 Legislative Decree 346/1990)
- ☐ Reduction for a succession opened on the same assets within the previous five years (art. 25 Legislative Decree 346/1990)
- ☐ Third-sector bodies, charities or public bodies among the beneficiaries (art. 3 Legislative Decree 346/1990; art. 82(2) Legislative Decree 117/2017)
- ☐ Possible exemption from filing: estate to spouse and direct line, no real estate, assets not exceeding €100,000 (art. 28(7))

Reliefs are claimed in the return, through the sworn declarations of section EH: if they are not claimed then, they cannot be recovered later.

12 DOCUMENTS TO ATTACH

Section EG

- ☐ Death certificate (or self-declaration of date and place of death)
- ☐ Identity document and Italian tax code of the deceased
- ☐ Identity documents and tax codes of all heirs and legatees
- ☐ Sworn declaration listing the heirs and family tree
- ☐ Will and record of publication (a holographic will is published by a notary, art. 620 Civil Code)
- ☐ Up-to-date cadastral searches and floor plans of all properties
- ☐ Title deeds of the properties (purchase, gift, previous succession return)
- ☐ Zoning certificate for land
- ☐ Bank or post office statements with balances at the date of death
- ☐ Securities statements, company searches and latest accounts for shareholdings
- ☐ Schedule of liabilities with evidence (bank, receipted invoices, deeds with certified date)
- ☐ Copies of gift deeds made by the deceased during their lifetime
- ☐ Waiver deed or record of acceptance with benefit of inventory
- ☐ Authorisation for minor or legally incapable heirs
- ☐ Power of attorney, if someone signs for others (with apostille if signed abroad)
- ☐ IBAN for payment of the self-assessed taxes

Tick what you have already handed in or uploaded to the reserved area of the website. Attachments to the electronic return are sent as PDF/A or TIFF: the Office takes care of the conversion.

13 NOTES AND PARTICULAR SITUATIONS

Particular situations to report (heirs abroad, minors, disputes, assets abroad, co-ownership) ____________________

☐ I declare that the information given is true and complete to the best of my knowledge and undertake to report to the Office any asset or liability I may find later.

☐ I understand that this form is not the succession return: the return is drafted and checked by the notary and filed electronically by the Office.

☐ I have received the Office's privacy notice and its notice on the use of artificial intelligence, and I consent to the processing of my data and that of the persons listed for the succession file.

Place and date ____________________

Signature of the person filing (name and surname) ____________________

HOW TO RETURN IT SIGNED Sign it by hand after printing, or with a digital signature (PAdES or CAdES) if you have one. Preferably send it by certified email (PEC) to **marco.fiorentino@postacertificata.notariato.it**; otherwise upload it to the reserved area of the website (notaiofiorentinomarco.com/area-riservata), post it to Viale Antonio Gramsci 19, 80122 Naples, or hand it in at the office. Originals are brought on signing day.

LEAVE A REVIEW
If you were happy with our work, point your phone camera at the QR code and leave a few lines on Google: it takes you a minute and means a lot to us. Or search "Notaio Marco Fiorentino Napoli" on Google Maps.

OFFICE USE ONLY

File no. ____________________ Received on ____________________ Revenue Agency office ____________________