

Simplification of Form 770 – Submission of withholding and deduction data related to employee and self-employment income with the monthly F24 form – Implementing provision.

1. INTRODUCTION

Article 16 of Legislative Decree No. 1 of January 8, 2024 (so-called "Compliance" Decree) has introduced, starting from the 2025 tax period, a simplified procedure for reporting data on withholdings and deductions related to employment and self-employment income. This procedure can be used by withholding agents with a total number of employees not exceeding five as of December 31 of the previous year.

The new procedure consists of a monthly communication, using the F24 form, of specific additional data, as an alternative to submitting the 770 form under Article 4, paragraph 1, of Presidential Decree 322/98.

Implementation Provisions

With Provision No. 25978 of January 31, 2025, the Italian Revenue Agency has implemented the provisions of Article 16 of Legislative Decree 1/2024, defining the methods and deadlines for transmitting the additional data.

2. EFFECTIVE DATE

The new simplified procedure applies starting from payments related to the withholding agent declarations for the 2025 tax year, and will therefore take effect beginning with the 770/2026 form.

3. ADHERENCE TO THE SIMPLIFIED PROCEDURE

Adherence to the simplified procedure is:

- **Optional** and takes place through conclusive behavior;
- **Binding** for the entire tax year for which it is exercised.

4. SCOPE OF APPLICATION

The new procedure can be used:

- By specific withholding agents;
- For withholdings, deductions, and credits accrued by the withholding agent, identified by the tax codes listed in Annex 1 of Provision No. 25978/2025.

4.1 WITHHOLDING AGENTS

The new procedure can be used by entities that:

- Exclusively pay compensation, in any form, that constitutes employment or self-employment income, or income assimilated thereto, for recipients;
- Are required to apply withholdings and deductions at the source;
- Make the payment of such withholdings and deductions in accordance with Article 17 of Legislative Decree 241/97, submitting the F24 form exclusively through the Italian Revenue Agency's electronic services;
- Had a total number of employees not exceeding five as of December 31 of the previous year.

2025 Tax Period

For the 2025 tax period, the simplified procedure may be used by withholding agents who had no more than five employees as of December 31, 2024.

4.2 WITHHOLDINGS, DEDUCTIONS, AND CREDITS ACCRUED BY THE WITHHOLDING AGENT

The new procedure applies to withholdings and deductions to be paid, as well as credits accrued by the withholding agents and used for offsetting via the F24 form, identified by the relevant tax codes listed in Annex 1 of Provision No. 25978/2025, as outlined below.

4.3 TAX CODES

Type	Tax Code
Tax codes related to withholdings/deductions applied	1001; 1002; 1012; 1019; 1020; 1040; 1053; 1057; 1301; 1302; 1305; 1307; 1312; 1604; 1606; 1630; 1701; 1712; 1713; 1845; 1846; 1904; 1905; 1907; 1908; 1914; 1920; 1921; 4201; 4330; 4331; 4730; 4731; 4932; 4933; 1066; 4934; 4935; 1067; 1605; 1917; 1918; 1306; 1068; 1607; 1922; 1923; 1308; 1704; 1069; 1608; 1924; 1925; 1309; 3790; 3802; 3803; 3795; 3845; 3846; 3847; 3848.
Tax codes related to credits to be used for offsetting via the F24 form	1304; 1627; 1628; 1631; 1633; 1669; 1671; 1701; 1962; 3796; 3797; 4331; 4932; 1702; 1704.

5. ADDITIONAL DATA TO BE REPORTED

The relevant entities must communicate the following information to the Italian Revenue Agency:

- The amount of withholdings and deductions applied, specifying the corresponding tax code and the reference period, as well as the code of the Region or Municipality to which the deductions related to IRPEF surcharges refer;
- The amount of interest paid together with the withholdings and deductions, for example, in the case of voluntary correction (ravvedimento operoso);
- The presence of specific cases (notes) listed in Annex 2 of Provision No. 25978/2025, as detailed below.
- **5.1 F24/770 FORM NOTES**

**F24/770
Note**

Description

A	The withholding agent has made payments within the deadline set by Article 2, paragraph 1, of Presidential Decree 445/97.
B	The payment refers to withholdings applied under Articles 23 and 24 of Presidential Decree 600/73, on sums and values related to 2025, disbursed by January 12, 2026.
D	The withholding agent carried out the adjustment (conguaglio) of income paid in 2025 in January 2026.
E	The withholding agent carried out the adjustment (conguaglio) of income paid in 2025 in February 2026.
P	The payment refers to the supplementary treatment, recovered in installments during the current year (2025) but pertaining to the previous year (2024).
S	The row includes data on the total amount of additional taxes for the current tax year, as well as amounts due as interest for installment payments on advances determined through tax assistance, pertaining to the current tax year.

Furthermore, for the payment of withheld taxes and deductions via the F24 form, withholding agents must also indicate:

- The amount of withheld taxes and deductions paid, the relevant tax code, and the reference period;
- The amount of interest paid along with the withheld taxes and deductions in case of late payment regularization;
- The credits accrued as a withholding agent used for offsetting, specifying the relevant tax code and reference period (if permitted by current regulations, these credits may alternatively be used for offsetting, via a separate standard F24 form, for the payment of liabilities other than the withheld taxes and deductions);
- Any additional amounts due for payment and amounts to be offset, in accordance with current regulations, including penalties due in case of late payment regularization;
- The IBAN code of their bank account held with a bank, Poste Italiane, or a payment service provider authorized by the Italian Revenue Agency, authorizing the debit of any positive balance of the F24 form.

6. COMMUNICATION METHODS

The additional data must be communicated using the new form named "WITHHELD TAXES/DEDUCTIONS STATEMENT":

- Approved by provision no. 25978/2025 (Annex 4), along with the related completion instructions;
- To be submitted when sending the F24 form, either directly by the withholding agent or through an intermediary as per Art. 3, paragraph 3 of Presidential Decree 322/98.

Both the F24 form and the new additional statement must be submitted:

- Exclusively through the telematic services of the Italian Revenue Agency;
- In compliance with the technical specifications contained in Annex 3 to provision no. 25978/2025;
- Within the standard deadline for the payment of withheld taxes and deductions.

6.1 EFFECTIVE DATE

The transmission of the F24 form with additional data must be carried out starting from February 6, 2025.

6.2 F24 FORM AND ADDITIONAL DATA CONTROLS

The F24 form and the communication of additional data are subject to the provisions and control procedures in force at the time for unitary payments with offsetting, as per Article 17 of Legislative Decree 241/97, carried out through the telematic services of the Italian Revenue Agency.

Rejection of the F24 Form

In the event of rejection of the F24 form, the communication of data relating to the amount of withheld taxes and deductions (including regional and municipal surcharges on IRPEF) remains valid. However, the payment of withheld taxes and deductions must be carried out using a separate standard F24 form (availing of late payment regularization if necessary).

6.3 CANCELLATION AND REPLACEMENT OF COMMUNICATED DATA

The cancellation and replacement of communicated data are possible but within the limits established by the technical specifications contained in Annex 3 to provision no. 25978/2025.

6.4 UPDATE OF ANNEXES

Any updates to the annexes to provision no. 25978/2025 (tax codes, notes, technical specifications, additional data statement, and related instructions) will be published exclusively on the Italian Revenue Agency's website and will be duly highlighted.

7. DEADLINES

The transmission of the F24 form with additional data must be carried out in conjunction with the monthly payments of withheld taxes and deductions, that is, as a rule, by the 16th day of the month following the reference period (the deadlines for the payment of withheld taxes and deductions therefore remain unchanged).

Withheld taxes and deductions for January and February 2025

On a transitional basis, regarding withheld taxes and deductions made in January and February 2025, withholding agents opting for the new procedure may:

- Make the related payments via the F24 form by the standard deadlines (February 17, 2025, and March 17, 2025, as the 16th falls on a Sunday);
- Submit the additional data statement by April 30, 2025.

7.1 FAILURE TO PAY WITHHELD TAXES AND DEDUCTIONS

Provision no. 25978/2025 states that the communication of data must be carried out by the deadline for submitting the 770 form (October 31 of the year following the reference year), even if the withheld taxes and deductions have not been fully or partially paid.

In essence, in the case of non-payment of the withheld taxes and deductions, the communication must still be made by the deadline for submitting the 770 form for the relevant year.

7.2 SUMMARY

The following table summarizes the deadlines for the payment of withheld taxes/deductions and the submission of additional data for the year 2025.

Month	Payment of withheld taxes/deductions	Submission of additional data
January	February 17, 2025	April 30, 2025
February	March 17, 2025	
March	April 16, 2025	
April	May 16, 2025	
May	June 16, 2025	
June	July 16, 2025	
July	August 20, 2025	
August	September 16, 2025	
September	October 16, 2025	
October	November 17, 2025	
November	December 16, 2025	
December	January 16, 2026	

8. EFFECTS

The communication of additional data together with the F24 form is, for all purposes, equivalent to the exposure of the same data in the 770 form, including for the automated control referred to in Article 36-bis of Presidential Decree 600/73.

In practice, the monthly transmission of additional data when submitting the F24 form, using the new form called "WITHHELD TAXES/DEDUCTIONS STATEMENT," allows the withholding agent to avoid re-exposing the same data in the 770 form. Since the submission of the F24 form with additional data is required starting from the 2025 tax year, the simplification will apply to the 770/2026 form.

Withholding agents not using the new simplified procedure

Withholding agents who do not use the new method of data communication must submit the 770 form for the entire reference year.

The submission of the 770 form is considered a decision not to use the new method.

Single Certification

Provision no. 25978/2025 states that other obligations of withholding agents remain unchanged. Therefore, if they use the new simplified procedure, they must still submit the Single Certification to the Italian Revenue Agency and provide it to the relevant taxpayer.