

Claim for the refund, exemption or application of the reduced tax rate on income paid to non-residents

Conventions for the avoidance of double taxation	<input type="checkbox"/> dividends (FORM A)	<input type="checkbox"/> interest (FORM B)	<input type="checkbox"/> royalties (FORM C)	<input type="checkbox"/> other income (FORM D)
EU Directives	<input type="checkbox"/> parent- subsidiary tax regime dir. 90/435/EEC (FORM E)		<input type="checkbox"/> interest and royalty tax regime dir. 2003/49/EC (FORM F)	

DETAILS OF THE BENEFICIAL OWNER

Natural person	Surname	Name	Place of Birth	Date of Birth
Legal person <input type="checkbox"/> cross in the case of a permanent establishment	Business Name			
Foreign TIN	No. _____ <input type="checkbox"/> My country of residence does not issue a TIN for residents or I cannot obtain a TIN from my country of residence.			
Italian TIN (if issued)				
Residence	State	Full address		
Domicile (if different from residence)	State	Full address		
P.O. Box (optional)				
E-MAIL (optional)				

DETAILS OF THE LEGAL REPRESENTATIVE

Natural person	Surname	Name	Place of Birth	Date of Birth
Legal person	Business Name			
TIN	No. _____ <input type="checkbox"/> My country of residence does not issue a TIN for residents or I cannot obtain a TIN from my country of residence.			
Italian TIN (if issued)				
Residence	State	Full address		
Domicile (if different from residence)	State	Full address		
P.O. Box (optional)				
E-MAIL (optional)				

OTHER CO-BENEFICIARIES OF THE INCOME FOR WHICH REFUND IS BEING REQUESTED

Natural person	Surname	Name	Place of Birth	Date of Birth
Legal person	Business Name			
TIN	No. _____ <input type="checkbox"/> My country of residence does not issue a TIN for residents or I cannot obtain a TIN from my country of residence.			
Italian TIN (if issued)				
Residence	State	Full address		
Domicile (if different from residence)	State	Full address		
P.O. Box (optional)				
E-MAIL (optional)				

FORM D – OTHER INCOME

(this form must be used for the categories of income for which there is no specific form like employee income, self-employed income, capital gains, director’s fees, etc.)

- EXEMPTION / APPLICATION OF TAX RATE PROVIDED BY THE CONVENTION
 REFUND

Article ___ of the Convention for the avoidance of double taxation between Italy and _____

ITALIAN PAYER OF THE INCOME

Person	Surname Name / Company Name
Italian TIN	
Residence	Full address

DESCRIPTION OF THE INCOME RECEIVED¹: _____

Payment date	Amount of income gross of the Italian tax	Amount of the tax paid in Italy	Applicable tax rate according to the Convention	Amount of the tax due	Requested refund
TOTAL					

¹ Please specify the category of income.