



# USAG ITALY

## CODICE FISCALE

USAG Italy Housing Office  
Directorate of Public Works, Housing Division



## APPLICATION FOR A TAX CODE, NOTIFICATION OF CHANGE OF DETAILS AND REQUESTS FOR A TAX CODE CARD/DUPLICATE OF THE NATIONAL HEALTH SYSTEM CARD

(NATURAL PERSONS)

### INSTRUCTIONS ON HOW TO FILL IN THIS FORM

#### What is a tax code for and how to obtain one?

The tax code identifies every person when dealing with Italian Public Administration and in relations between the Italian Public Administration and other public or private entities. It is usually issued by the Italian Revenue Agency which, through its links with the Tax Register Information System, receives information from the following competent bodies:

- Municipalities: for newborn infants when they are first registered at the General Register Office of the resident population;
- One-stop Immigration Services: for foreign citizens who have submitted their application to enter Italy for paid work or family reunification;
- Police Stations: for foreign citizens who are applying for or renewing a residence permit.

#### What is this form for?

This form is for persons without a tax code who wish to apply for one from the Revenue Agency. For persons who already have a tax code, this form may be used to notify the Revenue Agency of any changes of personal or address details, or to request a tax code card or a duplicate of the national health system card.

This application may be:

- for yourself (direct application). In this case, a valid identification document must be submitted;
- for a third party. This case involves applications submitted by:
  - a parent or another guardian on behalf of a minor or a person with a limited capacity to act
  - a person responsible for providing the tax code on behalf of a relative for income tax returns (for tax deductions)
  - an heir on behalf of a deceased person (for example, a declaration of estate)
  - social welfare bodies or organisations on behalf of a foreigner in financial difficulty
  - detention centres (prisons, remand homes, etc) on behalf of a prisoner beginning work, etc
  - judicial bodies (including courts) or Equitalia Giustizia SpA, for the recovery of tax credits for costs regarding a debtor
  - persons responsible for providing the tax code on behalf of a third party, such as welfare bodies, banks, sports associations, etc. (pursuant to Article 6, paragraph 2, of Presidential Decree No 605/1973).

In this case, the applicant (or the representative for a non-natural person) submits the application together with a valid identification document and a statement attesting to the reason for the application. If the application is for a minor or a person with a limited capacity to act, the parent or other guardian must produce a valid identification document and proof of identity of the person for whom they are making the application.

**In both cases, it is possible to delegate another person to submit the application.** The delegate must produce his/her own identification document and a copy of the applicant's identification document (or of the representative if the applicant is a non-natural person).

**The office keeps a copy of all the documents.**

All parts of the form must be filled in using block letters.

Self-certification is permitted for the information requested in this form relating to all statuses, personal qualities and facts pursuant to Article 46 of Presidential Decree No 445/2000.

**Where to find the form?** This form and the accompanying instructions are available to download and print free of charge (also in black and white) from the websites of the Revenue Agency **www.agenziaentrate.it** and of the Ministry of the Economy and Finance **www.finanze.gov.it**.

**How to submit the form?** The form may be submitted to any Revenue Agency office, in person or through a delegate. The addresses of the Revenue Agency offices are available on the website **www.agenziaentrate.it**. Residents overseas may submit the form to the Italian diplomatic or consular representation in their country of residence or to any Revenue Agency office.

## PART A

### SECTION I

#### Applicant type

Cross one of the following boxes:

☐ **D** if the applicant is directly submitting the application for himself/herself, in person or through a delegate.

☐ **T** if the applicant is submitting the request for a third party, also possible through a delegate (please see the list of cases under the paragraph **What is this form for?**)

If the application is for a tax code (PART A, SECTION II, application type “1”), the **applicant type code** should also be indicated in the appropriate space, choosing the most appropriate description from the list in the following table:

### CLASSIFICATION TABLE FOR TYPES OF APPLICANTS (only for the ALLOCATION OF TAX CODE)

#### Direct applications (type “D”)

- 01. Non-resident student enrolling at school/university
- 02. Non-resident worker
- 03. Person temporarily living in Italy
- 04. Other types of direct applications

#### Third party applications (type “T”)

- 10. Parent (or guardian) on behalf of a minor
- 11. Guardian of a person with a limited capacity to act
- 12. Person responsible for providing the tax code on behalf of a relative for income tax returns (for tax deductions)
- 13. Heir on behalf of a deceased person (for a declaration of estate, etc)
- 14. Social welfare bodies or organisations on behalf of a foreigner in financial difficulty
- 15. Detention centres (prisons, remand homes, etc) on behalf of a prisoner beginning work, etc
- 16. Judicial bodies (including courts) or Equitalia Giustizia SpA, for the recovery of tax credits for costs regarding a debtor
- 17. Persons responsible for providing the tax code on behalf of a third party, such as welfare bodies, banks, sports associations, etc (Article 6, paragraph 2, of Presidential Decree No 605/1973)
- 18. Other types of applications on behalf of a third party

### SECTION II

#### Application type

Cross one of the following boxes:

☐ **1** ALLOCATION OF TAX CODE. To apply for a tax code.

Persons who do not have the right to assistance from the Italian National Health Service (SSN) may apply for the tax code card at the same time by crossing the appropriate box.

**Please note: persons who have the right to the SSN and are applying for a tax code must not cross this box to apply for the national health system card. Their card will be issued automatically, as soon as the competent local health service sends their details to the Revenue Agency.**

***This box should also not be crossed for newborn infants (up to one year old) who have been allocated a tax code. They will automatically receive a national health system card valid for one year; within this time, they will receive a national health system card valid for the standard period, if the competent local health service has sent their details to the Revenue Agency.***

- 2** CHANGE OF DETAILS. To notify the Revenue Agency of any changes of details (personal, tax domicile, residence overseas) for person(s) who already have a tax code, then please indicate this tax code.
- 3** NOTIFICATION OF A DEATH. To notify the Revenue Agency of a death, please indicate the tax code and date of death of the deceased person.
- 4** APPLICATION FOR A TAX CODE CERTIFICATE. To apply for a tax code certificate, please indicate the tax code.
- 5** REQUEST FOR A DUPLICATE OF THE TAX CODE CARD/NATIONAL HEALTH SYSTEM CARD. To request a duplicate of the tax code card or national health system card, please indicate the tax code; for a duplicate of the national health system card, please also indicate the code of the reason for the request: 1 for *lost or stolen cards*; 2 for *undelivered cards*; 3 for *replacements of damaged cards*.

***Please note: if the national health system card is about to expire, please do not request a duplicate. As soon as the new card has been issued automatically, it will be sent to the citizen's address so he/she does not lose the right to assistance.***

**Specific cases:**

- 1. in the event of an application for a tax code (box 1) or change of details (box 2), you may apply for the certificate at the same time by crossing box 4
- 2. in the event of an application for a tax code by an heir on behalf of a deceased person (box 1, applicant type 13), you must also cross box 3, indicating the date of death

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**PART B**

**PERSONAL  
DETAILS**

**Please note: the details in this part must be filled in for all applicationsa.**

**SURNAME - NAME:** these must be written without abbreviations as shown in the identification document, written in block letters, without honorific or any other titles, indicating at least one character for each space. When filling in the form, do not include any special characters (for example, the surname Müller should be written Mueller). To transliterate special characters into the Latin alphabet, please refer to the Decree of the Ministry for Public Administration and Innovation of 2 February 2009.

**SEX:** write "F" (female) or "M" (male).

**MUNICIPALITY OF BIRTH (or foreign state):** write the full name of the municipality of birth; if the place of birth is in a foreign state, please indicate which state.

**PROVINCE:** write the same initials as for vehicle registrations (for Rome = RM); if the place of birth is in a foreign state, please write EE.

**DATE OF BIRTH:** this should be written in numerical format in the following order: day, month and year (for example, 7 March 2010 = 07 03 2010).

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**PART C**

**REGISTERED  
RESIDENCE/  
TAX DOMICILE**

Residents in Italy must indicate their registered residence.

Residents overseas must indicate their tax domicile, which is where the applicant earns his/her income or, if this occurs in several Municipalities, where the most income is earned (Article 58 of Presidential Decree No 600/1973). Residents overseas without a tax domicile should indicate any possible place of stay or, if this is not possible, leave this part blank. **In all cases, all sections of PART D – RESIDENCE OVERSEAS must be filled in.**

In the specific case of a tax domicile being established with the Tax Authorities (Article 59 of Presidential Decree No 600/1973) this part should not be filled in.

Addresses should be written in full (street or square, house number, building, stairway, flat number, town, area, distance and any other information that may help to identify the person's precise address). Please write the various parts of the address in separate spaces (type, place, number, area/other).

Some examples:

- the address VIA PARIGI 51/B – FRAZ. PRATOLUNGO should be written as follows: type STREET, address PARIGI, house number 51/B, area/other FRAZ. PRATOLUNGO
- the address PRESSO BIANCHI - CORSO ITALIA 10 PAL. A should be written as follows: type ROAD, address ITALIA, house number 10 PAL. A, area/other PRESSO BIANCHI

The initials of the province to be used are the same as those used in vehicle registration (ROME = RM).

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#### PART D

##### RESIDENCE OVERSEAS

#### **Non-residents in Italy must fill in this part.**

In this part, please provide without abbreviations the foreign state, federal state/province/county, town of residence, postcode and address overseas.

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#### PART E

##### OTHER POSSI- BLE TAX CODES ALLOCATED

In this part, please provide any other possible tax codes previously allocated, which are linked to the tax code for the correct personal details.

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#### DOCUMENTS ENCLOSED

In this part, please list all the documents enclosed with this form that prove all the details of the person(s) concerned.

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#### SIGNATURES

This form must be signed by the applicant, failing which it is null and void.

For a direct application (applicant type "D"), in person or through a delegate, only the applicant must sign and date the form.

For a third party application (applicant type "T"), also possible through a delegate:

- if the application is on behalf of a natural person (parent of a newborn child, guardian of a minor or legally incapacitated person, heir of a deceased person, etc), the applicant must provide his/her own tax code under *tax code of signee*, then sign and date the form
- if the application is on behalf of a non-natural person (credit institutions, welfare institutions, judicial bodies, etc), its tax code must be provided under *applicant tax code for non-natural persons*. Furthermore, the legal or contractual representative must provide his/her own tax code under *tax code of signee*, then sign and date the form

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#### DELEGATE

If this form is submitted through a delegate, all sections of this part must be filled in and signed by the delegating party (the applicant or the representative for non-natural persons).

The delegate must produce his/her own valid identification document and a copy of the delegating party's valid identification document.

**APPLICATION FOR A TAX CODE, NOTIFICATION OF CHANGE OF DETAILS AND  
REQUEST FOR TAX CODE CARD/DUPLICATE OF NATIONAL HEALTH SYSTEM CARD**  
(NATURAL PERSONS)

<b>PART A</b> Section I Applicant type	<b>D</b> DIRECT APPLICATION FOR YOURSELF		<b>T</b> APPLICATION FOR A THIRD PARTY		APPLICANT TYPE CODE (only for the allocation of a tax code) <input type="text"/>	
<b>Section II</b> Application type	<b>1</b> ALLOCATION OF A TAX CODE		REQUEST FOR A TAX CODE CARD <input type="checkbox"/>			
	<b>2</b> CHANGE OF DETAILS		TAX CODE <input type="text"/>			
	<b>3</b> NOTIFICATION OF DEATH		TAX CODE <input type="text"/>		DATE OF DEATH <input type="text"/>	
	<b>4</b> REQUEST FOR TAX CODE CERTIFICATE		TAX CODE <input type="text"/>			
	<b>5</b> REQUEST FOR DUPLICATE OF TAX CODE CARD/NATIONAL HEALTH SYSTEM CARD		TAX CODE <input type="text"/>		REASON <input type="text"/>	
<b>PART B</b> Personal details	SURNAME <input type="text"/>			NAME <input type="text"/>		SEX <input type="text"/>
	MUNICIPALITY OF BIRTH (or Foreign State) <input type="text"/>			PROVINCE <input type="text"/>	DATE OF BIRTH <input type="text"/>	
<b>PART C</b> Registered residence/ Tax domicile	MUNICIPALITY <input type="text"/>			PROVINCE <input type="text"/>	POSTCODE <input type="text"/>	
	TYPE (street, square, etc.) <input type="text"/>		ADDRESS <input type="text"/>			
	HOUSE NUMBER <input type="text"/>		AREA/OTHER <input type="text"/>			
<b>PART D</b> Residence overseas	FOREIGN STATE <input type="text"/>			FEDERAL STATE, PROVINCE, COUNTY <input type="text"/>		
	TOWN OF RESIDENCE <input type="text"/>			POSTCODE <input type="text"/>		
	ADDRESS <input type="text"/>					
<b>PART E</b> Other possible tax codes allocated	TAX CODE <input type="text"/>					
	TAX CODE <input type="text"/>					
<b>DOCUMENTS ENCLOSED</b>	<input type="text"/>					
<b>SIGNATURES</b>	APPLICANT TAX CODE FOR NON-NATURAL PERSONS <input type="text"/>			TAX CODE OF SIGNEE <input type="text"/>		
	DATE <input type="text"/>			SIGNATURE <input type="text"/>		
<b>DELEGATE</b>	Signee <input type="text"/>			delegate <input type="text"/>		
	born in <input type="text"/> on <input type="text"/>			TAX CODE <input type="text"/>		
	I am submitting the form on this person's behalf and shall collect any possible certification issued by the office					
	DATE <input type="text"/>			SIGNATURE <input type="text"/>		

## DOMANDA DI ATTRIBUZIONE CODICE FISCALE, COMUNICAZIONE VARIAZIONE DATI E RICHIESTA TESSERINO/DUPLICATO TESSERA SANITARIA (PERSONE FISICHE)

<b>QUADRO A</b> Sezione I Tipo richiesta	<input type="checkbox"/> <b>D</b> RICHIESTA DIRETTA PER SE STESSO <input type="checkbox"/> <b>T</b> RICHIESTA PER SOGGETTO TERZO		CODICE TIPOLOGIA RICHIEDENTE (solo per attribuzione codice fiscale) <input type="text"/> <input type="text"/>	
Sezione II Tipo richiesta	<input checked="" type="checkbox"/> <b>1</b> ATTRIBUZIONE CODICE FISCALE <input checked="" type="checkbox"/> <b>2</b> RICHIESTA TESSERINO CODICE FISCALE			
	<div style="display: flex; justify-content: space-between;"> <div> <b>2</b> VARIAZIONE DATI          CODICE FISCALE <input style="width: 100%;" type="text"/> </div> </div>			
	<div style="display: flex; justify-content: space-between;"> <div> <b>3</b> COMUNICAZIONE DECESSO          CODICE FISCALE <input style="width: 100%;" type="text"/> </div> <div>         DATA DECESSO <input style="width: 100%;" type="text"/> </div> </div>			
	<div style="display: flex; justify-content: space-between;"> <div> <b>4</b> RICHIESTA CERTIFICATO DI CODICE FISCALE          CODICE FISCALE <input style="width: 100%;" type="text"/> </div> </div>			
	<div style="display: flex; justify-content: space-between;"> <div> <b>5</b> RICHIESTA DUPLICATO TESSERINO/TESSERA SANITARIA          CODICE FISCALE <input style="width: 100%;" type="text"/> </div> <div> <input type="checkbox"/> <b>MOTIVAZIONE</b> </div> </div>			
<b>QUADRO B</b> Dati anagrafici	<div style="display: flex; justify-content: space-between;"> <div>COGNOME <input style="width: 100%;" type="text"/></div> <div>NOME <input style="width: 100%;" type="text"/></div> <div>SESSO <input style="width: 100%;" type="text"/></div> </div> <div style="display: flex; justify-content: space-between;"> <div>COMUNE (o Stato estero) DI NASCITA <input style="width: 100%;" type="text"/></div> <div>         PROVINCIA <input style="width: 100%;" type="text"/>          DATA DI NASCITA <input style="width: 100%;" type="text"/> </div> </div>			
<b>QUADRO C</b> Residenza anagrafica/ domicilio fiscale	<div style="display: flex; justify-content: space-between;"> <div>         COMUNE <b>VICENZA</b> </div> <div>         PROVINCIA <input style="width: 100%;" type="text"/>          C.A.P. <input style="width: 100%;" type="text"/> </div> </div> <div style="display: flex; justify-content: space-between;"> <div>         TIPOLOGIA (via, piazza, ecc.) <input style="width: 100%;" type="text"/>          INDIRIZZO <b>VIALE DELLA PACE, CASERMA EDERLE, PO BOX</b> </div> </div> <div style="display: flex; justify-content: space-between;"> <div>         NUMERO CIVICO <b>193</b> </div> <div>         FRAZIONE/ALTRO <b>VICENZA</b> </div> </div>			
<b>QUADRO D</b> Residenza estera	<div style="display: flex; justify-content: space-between;"> <div>STATO ESTERO <input style="width: 100%;" type="text"/></div> <div>STATO FEDERATO, PROVINCIA, CONTEA <input style="width: 100%;" type="text"/></div> </div> <div style="display: flex; justify-content: space-between;"> <div>LOCALITÀ DI RESIDENZA <input style="width: 100%;" type="text"/></div> <div>CODICE POSTALE <input style="width: 100%;" type="text"/></div> </div> <div>INDIRIZZO <input style="width: 100%;" type="text"/></div>			
<b>QUADRO E</b> Eventuali altri codici fiscali attribuiti	<div style="display: flex; justify-content: space-between;"> <div>CODICE FISCALE <input style="width: 100%;" type="text"/></div> </div> <div style="display: flex; justify-content: space-between;"> <div>CODICE FISCALE <input style="width: 100%;" type="text"/></div> </div>			
<b>ALLEGATI</b>	<div style="height: 100px; border: 1px solid black;"></div>			
<b>SOTTOSCRIZIONE</b>	<div style="display: flex; justify-content: space-between;"> <div>         CODICE FISCALE RICHIEDENTE DIVERSO DA PERSONA FISICA <input style="width: 100%;" type="text"/> </div> <div>         CODICE FISCALE SOTTOSCRITTORE <input style="width: 100%;" type="text"/> </div> </div> <div style="display: flex; justify-content: space-between;"> <div>         DATA <input style="width: 100%;" type="text"/> </div> <div>         FIRMA <input checked="" type="checkbox"/> </div> </div>			
<b>DELEGA</b>	<div style="display: flex; justify-content: space-between;"> <div>         _ sottoscritt_ <input style="width: 100%;" type="text"/> </div> <div>         delega <input style="width: 100%;" type="text"/> </div> </div> <div style="display: flex; justify-content: space-between;"> <div>         nato/a a <input style="width: 100%;" type="text"/> il <input style="width: 100%;" type="text"/> </div> <div>         CODICE FISCALE <input style="width: 100%;" type="text"/> </div> </div> <div style="text-align: center;">a presentare il modello per suo conto e a ritirare l'eventuale certificazione rilasciata dall'ufficio</div> <div style="display: flex; justify-content: space-between;"> <div>         DATA <input style="width: 100%;" type="text"/> </div> <div>         FIRMA <input checked="" type="checkbox"/> </div> </div>			



## X