



*Approvazione delle specifiche tecniche per la trasmissione telematica dei dati contenuti nelle dichiarazioni modelli 730/2018 nelle comunicazioni di cui ai modelli 730-4 e 730-4 integrativo nonché nella scheda riguardante le scelte della destinazione dell'otto, del cinque e del due per mille dell'IRPEF. Approvazione delle istruzioni per lo svolgimento degli adempimenti previsti per l'assistenza fiscale da parte dei sostituti d'imposta, dei CAF e dei professionisti abilitati.*

### **IL DIRETTORE DELL'AGENZIA**

In base alle attribuzioni conferitegli dalle norme riportate nel seguito del presente provvedimento

#### **Dispone**

*1. Trasmissione telematica dei dati relativi ai modelli 730/2018 da parte dei CAF e dei professionisti abilitati*

1.1. I CAF ed i professionisti abilitati trasmettono in via telematica i dati contenuti nei modelli di dichiarazione 730/2018 e nella scheda relativa alla scelta dell'otto, del cinque e del due per mille dell'IRPEF, rispettivamente secondo le specifiche tecniche contenute nell'*Allegato A* e nell'*Allegato D* del presente provvedimento.

1.2. I CAF ed i professionisti abilitati, salvo quanto previsto al successivo punto 1.3, trasmettono i dati relativi ai modelli 730-4 e 730-4 integrativo unitamente a quelli della dichiarazione, secondo le specifiche tecniche di cui all'*Allegato A* del presente provvedimento. I dati relativi al suddetto modello 730-4 saranno resi disponibili dall'Agenzia delle entrate ai sostituti d'imposta coinvolti nella trasmissione telematica dei modelli 730-4, in conformità alle indicazioni fornite nelle specifiche tecniche di cui all'*Allegato A*.

1.3. I CAF ed i professionisti abilitati comunicano all'INPS in qualità di sostituti d'imposta, i dati contenuti nei modelli 730-4 e 730-4 integrativo, osservando le specifiche tecniche di cui all'*Allegato B* del presente provvedimento.

1.4. I CAF ed i professionisti abilitati che ricevono, quali intermediari, dai sostituti d'imposta le buste contenenti la scheda per la scelta dell'otto, del cinque e del due per mille dell'IRPEF, trasmettono in via telematica i relativi dati secondo le specifiche tecniche di cui all'*Allegato D* del presente provvedimento.

*2. Trasmissione telematica dei dati relativi ai modelli 730/2018 da parte dei sostituti d'imposta che prestano assistenza fiscale*

2.1. I sostituti d'imposta che prestano assistenza fiscale con riferimento all'anno d'imposta 2017 trasmettono in via telematica, direttamente o tramite un intermediario abilitato, i dati relativi ai modelli 730-4 unitamente a quelli della dichiarazione, osservando le specifiche tecniche di cui all'*Allegato A* del presente provvedimento.

2.2. I sostituti d'imposta, anche in caso di assistenza fiscale prestata in forma diretta, effettuano le operazioni di congruaggio sulla base dei modelli 730-4 resi disponibili dall'Agenzia delle entrate al sostituto d'imposta stesso.

*3. Trasmissione telematica dei dati relativi ai modelli 730/2018 da parte degli intermediari abilitati*

3.1. Gli intermediari abilitati trasmettono in via telematica i dati contenuti nei modelli di dichiarazione 730, 730-4 e nelle schede relative alla scelta dell'otto, del cinque e del due per mille dell'IRPEF, modello 730-1, consegnati dai sostituti d'imposta che hanno prestato assistenza fiscale, rispettivamente secondo le specifiche tecniche contenute nell'*Allegato A* e nell'*Allegato D* del presente provvedimento.

*4. Trasmissione telematica dei dati contenuti nei modelli 730-4 ai sostituti d'imposta da parte dell'Agenzia delle entrate in caso di presentazione diretta della dichiarazione 730 precompilata*

4.1. L'Agenzia delle entrate, ai sensi dell'articolo 16, comma 4-bis, del decreto n. 164 del 1999, rende disponibili i risultati contabili della dichiarazione

730 precompilata ai sostituti d'imposta che hanno comunicato la sede telematica dove ricevere il flusso contenente i risultati stessi.

4.2 Qualora non sia possibile fornire al sostituto d'imposta il risultato contabile della dichiarazione 730 precompilata, l'Agenzia delle entrate provvede a darne comunicazione al contribuente mediante un avviso nell'area autenticata del sito internet dell'Agenzia delle entrate nonché mediante la trasmissione di un messaggio di posta elettronica all'indirizzo e-mail fornito dal contribuente, al fine di ricevere eventuali comunicazioni relative alla propria dichiarazione 730 precompilata.

4.3 Qualora, invece, il sostituto d'imposta che riceve il risultato contabile della dichiarazione 730 precompilata non sia tenuto all'effettuazione delle operazioni di conguaglio, il sostituto stesso comunica in via telematica all'Agenzia delle entrate, tramite un'apposita funzionalità disponibile sul sito dei servizi telematici dell'Agenzia, il codice fiscale del soggetto per il quale non è tenuto ad effettuare il conguaglio. Di conseguenza l'Agenzia delle entrate provvede a darne comunicazione al contribuente con le modalità di cui al punto 4.2.

## *5. Istruzioni per lo svolgimento degli adempimenti previsti per l'assistenza fiscale da parte dei sostituti d'imposta, dei CAF e dei professionisti abilitati*

5.1. Per lo svolgimento degli adempimenti previsti per l'assistenza fiscale da parte dei sostituti d'imposta, dei CAF e dei professionisti abilitati devono essere seguite le istruzioni contenute nell'*Allegato C* al presente provvedimento.

## *6. Conservazione in formato elettronico delle annotazioni riportate sul modello 730-3/2018 cartaceo consegnato al contribuente*

6.1. I sostituti d'imposta, i CAF e i professionisti abilitati che prestano assistenza fiscale con riferimento all'anno d'imposta 2017 possono conservare in formato elettronico le annotazioni riportate sul modello 730-3/2018 cartaceo, consegnato al contribuente che si è avvalso dell'assistenza fiscale, osservando le specifiche tecniche di cui all'*Allegato A* del presente provvedimento.

## *7. Correzioni alle specifiche tecniche*

7.1. Eventuali correzioni alle specifiche tecniche saranno pubblicate nell'apposita sezione del sito *internet* dell'Agenzia delle entrate e ne sarà data relativa comunicazione.

### **Motivazioni**

Con provvedimento del 15 gennaio 2018, pubblicato in pari data sul sito *internet* dell'Agenzia delle entrate, sono stati approvati i modelli 730, 730-1, 730-2 per il sostituto d'imposta, 730-2 per il C.A.F. e per il professionista abilitato, 730-3, 730-4, 730-4 integrativo, con le relative istruzioni, nonché la bolla per la consegna dei modelli 730 e 730-1, concernenti la dichiarazione semplificata agli effetti dell'imposta sul reddito delle persone fisiche, da presentare nell'anno 2018 da parte dei soggetti che si avvalgono dell'assistenza fiscale.

Tale provvedimento prevede, tra l'altro, che i CAF, i professionisti abilitati ed i sostituti d'imposta che prestano assistenza fiscale nell'anno 2018 devono trasmettere in via telematica all'Agenzia delle entrate i dati contenuti nelle dichiarazioni modello 730/2018 da loro elaborati, osservando le specifiche tecniche approvate con successivo provvedimento.

I CAF ed i professionisti abilitati trasmettono direttamente in via telematica i dati contenuti nella scheda relativa alla scelta dell'otto, del cinque e del due per mille dell'IRPEF. I sostituti d'imposta consegnano invece le buste contenenti le schede per la scelta dell'otto, del cinque e del due per mille dell'IRPEF ad un ufficio postale o ad un intermediario abilitato, per le cui modalità di consegna si fa rinvio a quanto disposto dal citato provvedimento del 15 gennaio 2018 di approvazione del modello 730/2018.

Il citato provvedimento stabilisce, inoltre, che nel caso in cui i dati contenuti nei modelli 730-4 e 730-4 integrativo siano comunicati ai sostituti d'imposta mediante supporti informatici (terzo periodo del punto 1.2), devono essere osservate le specifiche tecniche stabilite con successivo provvedimento.

Pertanto, al fine di dare attuazione alle predette disposizioni, con il presente provvedimento sono definiti:



- nell'Allegato A, le specifiche tecniche da adottare per la trasmissione in via telematica all'Agenzia delle entrate dei dati contenuti nei modelli di dichiarazione 730/2018, da parte dei sostituti d'imposta, dei CAF, dei professionisti abilitati e degli intermediari abilitati che hanno assunto tale incarico, nonché le specifiche tecniche per la trasmissione telematica dei modelli 730-4/2018 e 730-4/2018 integrativo, da osservare da parte dei CAF, dei professionisti abilitati e dei sostituti d'imposta;

- nell'Allegato B, le specifiche tecniche per la trasmissione telematica dei modelli 730-4/2018 e 730-4/2018 integrativo, da osservare da parte dei CAF e dei professionisti abilitati che comunicano all'INPS in qualità di sostituto d'imposta, i dati contenuti in tali modelli mediante supporti informatici;

- nell'Allegato C, le istruzioni per lo svolgimento da parte dei sostituti d'imposta, dei CAF e dei professionisti abilitati degli adempimenti previsti per l'assistenza fiscale prestata;

- nell'Allegato D, le specifiche tecniche per la trasmissione dei dati relativi alle scelte dell'otto, del cinque e del due per mille dell'IRPEF da parte dei CAF e dei professionisti abilitati che ricevono, quali intermediari, le buste contenenti la scheda dai sostituti d'imposta.

## **Riferimenti normativi**

### *Attribuzioni del Direttore dell'Agenzia delle entrate*

Decreto legislativo 30 luglio 1999, n. 300 (art. 57; art. 62; art. 66; art. 67, comma 1; art. 68, comma 1; art. 71, comma 3, lettera a); art. 73, comma 4);

Statuto dell'Agenzia delle entrate, pubblicato nella *Gazzetta Ufficiale* n. 42 del 20 febbraio 2001 (art. 5, comma 1; art. 6, comma 1);

Regolamento di amministrazione dell'Agenzia delle entrate, pubblicato nella *Gazzetta Ufficiale* n. 36 del 13 febbraio 2001 (art. 2, comma 1);

Decreto del Ministro delle Finanze 28 dicembre 2000, pubblicato nella *Gazzetta Ufficiale* n. 9 del 12 gennaio 2001.

### *Disciplina normativa di riferimento*

Decreto del Presidente della Repubblica 29 settembre 1973, n. 600, e successive modificazioni: disposizioni in materia di accertamento delle imposte sui redditi;

Decreto legislativo 9 luglio 1997, n. 241, e successive modificazioni: norme di semplificazione degli adempimenti dei contribuenti in sede di dichiarazione dei redditi e dell'imposta sul valore aggiunto, nonché di modernizzazione del sistema di gestione delle dichiarazioni;

Decreto del Presidente della Repubblica 22 luglio 1998, n. 322, e successive modificazioni: regolamento recante modalità per la presentazione delle dichiarazioni relative alle imposte sui redditi, all'imposta regionale sulle attività produttive e all'imposta sul valore aggiunto;

Decreto del Ministero delle Finanze 31 luglio 1998, pubblicato nella Gazzetta Ufficiale n. 187 del 12 agosto: modalità tecniche di trasmissione telematica delle dichiarazioni e dei contratti di locazione e di affitto da sottoporre a registrazione, nonché di esecuzione telematica dei pagamenti, come modificato dal decreto del Ministero delle Finanze 24 dicembre 1999, pubblicato nella Gazzetta Ufficiale n. 306 del 31 dicembre 1999, nonché dal decreto del Ministero delle Finanze 29 marzo 2000, pubblicato nella *Gazzetta Ufficiale* n. 78 del 3 aprile 2000;

Decreto del Ministro delle Finanze 31 maggio 1999, n. 164, e successive modificazioni: regolamento recante norme per l'assistenza fiscale resa dai Centri di assistenza fiscale per le imprese e per i dipendenti, dai sostituti di imposta e dai professionisti;

Decreto legislativo 30 giugno 2003, n. 196, recante "Codice in materia di protezione dei dati personali";

Provvedimento 15 gennaio 2018, pubblicato in pari data sul sito *internet* dell'Agenzia delle entrate: "Approvazione dei modelli 730, 730-1, 730-2 per il sostituto d'imposta, 730-2 per il C.A.F. ed il professionista abilitato, 730-3, 730-4, 730-4 integrativo, con le relative istruzioni, nonché della bolla per la consegna del modello 730-1, concernenti la dichiarazione semplificata agli effetti dell'imposta sul reddito delle persone fisiche, da presentare nell'anno 2018 da parte dei soggetti che si avvalgono dell'assistenza fiscale".

La pubblicazione del presente provvedimento sul sito *internet* dell'Agenzia delle entrate tiene luogo della pubblicazione nella Gazzetta Ufficiale, ai sensi dell'articolo 1, comma 361, della legge 24 dicembre 2007, n. 244.

Roma, 15/02/2018

IL DIRETTORE DELL'AGENZIA

Ernesto Maria Ruffini

*Firmato digitalmente*

## **ALLEGATO A**

### **Specifiche tecniche per la trasmissione telematica Modello 730/2018**

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# CONTENUTO E CARATTERISTICHE TECNICHE DEI DATI DELLE DICHIARAZIONI DEI REDDITI MODELLO 730/2018 DA INVIARE ALL'AMMINISTRAZIONE FINANZIARIA IN VIA TELEMATICA

## 1 AVVERTENZE GENERALI

I Sostituti d'imposta, i Centri di Assistenza Fiscale, i professionisti abilitati, le società e gli enti di grandi dimensioni, nonché gli intermediari abilitati, trasmettono i dati delle dichiarazioni dei Mod.730, all'**Agenzia delle Entrate** in via telematica.

Il contenuto e le caratteristiche della fornitura dei dati da trasmettere all'Agenzia delle Entrate in via telematica sono riportati nelle specifiche tecniche di seguito esposte.

Si precisa che una dichiarazione da inviare, i cui dati non sono conformi alle indicazioni delle presenti specifiche tecniche, verrà scartata.

Le modalità per la trasmissione dei dati in via telematica sono stabilite con il decreto del 31 luglio 1998 (pubblicato nella G.U. del 12 agosto 1998, n. 187) e successive modificazioni.

## 2 Brevi cenni sul linguaggio XML

L'Agenzia delle Entrate ha scelto di adottare, per la definizione della fornitura relativa alle dichiarazioni 730 2018, il linguaggio XML (eXtensible Markup Language).

L'XML è un metalinguaggio, ossia una “grammatica”, per la definizione di documenti da gestire con strumenti informatici.

Per “grammatica” si intende l'insieme standard di definizioni e di regole sintattiche mediante le quali la struttura logica di un documento viene tradotta in una corrispondente struttura fisica, composta di elementi sintattici chiamati **tag**, ossia sequenze di caratteri delimitate dai segni '<' e '>'.

Concretamente, un file XML è un file di testo costituito da diversi **elementi** individuati dai **tag**, ciascuno dei quali identifica un componente logico del documento.

Gli **elementi** sono organizzati secondo una **struttura gerarchica**: ciascun **elemento** può infatti contenere altri elementi (**sottoelementi**) oppure del testo. L'elemento principale della struttura “ad albero” così ottenuta è denominato **radice (root element)**.

Agli **elementi** possono essere associate altre informazioni che ne descrivono le proprietà, tali informazioni sono chiamate **attributi**.

**La modellazione della fornitura delle dichiarazioni 730/2018 è stata realizzata introducendo la radice denominata Messaggio, all'interno della quale sono stati individuati i due sottoelementi Intestazione e Contenuto.**

L'elemento Intestazione espone il codice fiscale del soggetto responsabile dell'invio telematico, l'elemento Contenuto definisce al suo interno una Fornitura astratta che, nel caso del modello 730 **2018**, assume le caratteristiche di quella ad esso relativa e descritta nel paragrafo 5. L'elemento Contenuto espone l'attributo `codiceFornitura` che per il suddetto modello deve essere impostato al valore **73018**.

Nel paragrafo 5 vengono fornite ulteriori indicazioni relative agli elementi sopra citati.

La struttura della fornitura xml è descritta, mediante l'**XML Schema**, in uno specifico documento (**schema document**), identificato dall'estensione "**xsd**". Il file XSD (XML Schema Definition) delinea il contenuto della fornitura definendone gli elementi ed evidenziandone attributi e relazioni reciproche.

In particolare, lo **schema** relativo alla fornitura xml identifica tre diverse tipologie di componenti: elementi di significato generale, ossia indipendenti dal tipo di documento contenuto nella fornitura stessa, elementi che rappresentano i componenti logici di una generica dichiarazione ed elementi che costituiscono, più specificamente, la struttura di una dichiarazione Modello 730.

Ciascuna delle suddette tipologie di componenti individua un "dominio di nomi" (**namespace**), un ambito nel quale gli elementi sono univoci ed hanno significato omogeneo.

Concretamente, lo schema relativo alla fornitura 730 si compone di un insieme di documenti xsd, associati ai tre diversi namespace, nei quali sono definiti, oltre agli elementi della fornitura, anche i tipi di dati ad essi associati ed alcuni elenchi di codici predefiniti previsti per gli elementi della dichiarazione.

### 3 CONTENUTO DELLA FORNITURA

#### 3.1 Generalità

La fornitura oggetto della trasmissione telematica deve essere conforme alle specifiche dell'eXtensible Markup Language (XML) 1.0 (raccomandazione WC3 10 febbraio 1998) e deve essere codificata secondo la codifica UTF-8.

Il contenuto della fornitura xml, relativa al Modello 730/2018, deve inoltre soddisfare la sintassi descritta nel file XSD denominato “**fornitura730\_2018\_v1.xsd**”, allegato al presente documento.

Il suddetto schema definisce la struttura della fornitura xml, delineando gli elementi permessi, i loro attributi, i tipi di dati ad essi associati e la relazione gerarchica tra gli elementi stessi.

La procedura distribuita dall'Agenzia delle Entrate esegue una prima fase di **validazione** della fornitura, ossia di verifica che il file sia conforme allo schema ad esso associato ed una successiva fase di **controllo**, nella quale esamina la correttezza dei dati indicati applicando regole specifiche per ciascun elemento.

**L'esito negativo della validazione determina lo scarto dell'intera fornitura.**

I diagnostici generati in fase di **controllo** possono avere una diversa gravità a seconda dell'elemento interessato e possono determinare lo scarto della singola dichiarazione o dell'intera fornitura.

### 3.2 Coerenza dei dati della dichiarazione

Nella “*Circolare per la liquidazione ed il controllo del modello 730/2018*” trovano esposizione anche le regole che definiscono l’accoglimento o meno della dichiarazione 730/2018 da trasmettere in via telematica all’Agenzia delle Entrate. In particolare sono riportati, oltre a tutti i criteri per la puntuale determinazione delle imposte, anche i criteri di accoglimento della dichiarazione. Tali criteri, sono suddivisi in confermabili e bloccanti. La dichiarazione 730/2018 predisposta con le modalità previste nelle presenti specifiche tecniche XML, deve essere conforme ai criteri sopra citati. La non conformità della dichiarazione ai suddetti criteri, determina il non accoglimento della stessa in sede di trasmissione telematica.

### 3.3 Il trattamento del Codice Fiscale

I codici fiscali riportati nelle dichiarazioni mod. 730/2018 devono essere formalmente corretti. Si precisa che in sede di accoglimento delle dichiarazioni trasmesse in via telematica, costituirà oggetto di scarto della dichiarazione stessa l’indicazione di un **codice fiscale del contribuente** che, anche se formalmente corretto, non risulti registrato presso l’Anagrafe Tributaria.

Nel caso di omocodia del codice fiscale del contribuente risolta dall’Agenzia delle Entrate con l’attribuzione di un nuovo codice fiscale, l’indicazione in dichiarazione del precedente codice fiscale (omocodice) comporta, in sede di accoglimento delle dichiarazioni trasmesse in via telematica, lo scarto della dichiarazione.

**Il codice fiscale del rappresentante** deve essere registrato in Anagrafe Tributaria; la non registrazione comporta lo scarto della dichiarazione in fase di accettazione **senza possibilità di conferma della stessa.**

**Il codice fiscale del sostituto d’imposta che effettuerà le operazioni di conguaglio** deve essere registrato in Anagrafe Tributaria; la non registrazione comporta lo scarto della dichiarazione in fase di accettazione senza possibilità di conferma della stessa.

**Anche ciascun codice fiscale indicato nel prospetto dei familiari a carico deve essere registrato in Anagrafe Tributaria; la non registrazione comporta lo scarto della dichiarazione in fase di accettazione senza possibilità di conferma della stessa.**



### **3.4 Soggetto che presta l'assistenza fiscale**

L'indicazione del soggetto che ha prestato l'assistenza fiscale con i relativi dati identificativi e l'indicazione della data di consegna del mod. 730/2018 sono obbligatori. Si rimanda alle istruzioni fornite nella circolare di liquidazione al paragrafo "Dati assistenza fiscale da riportare nel flusso telematico".

#### **4 TRASMISSIONE TELEMATICA DEL MOD. 730-4 DA PARTE DEI CAF, DEL PROFESSIONISTA ABILITATO O DI UNA ASSOCIAZIONE PROFESSIONALE ALL'AGENZIA DELLE ENTRATE E DESTINATO AI SOSTITUTI D'IMPOSTA**

Il D.M. n. 164 del 1999, prevede che i soggetti che prestano l'assistenza fiscale trasmettano i risultati finali delle dichiarazioni relative al mod. 730 (mod. 730-4) non più direttamente ai sostituti d'imposta ma all'Agenzia delle Entrate la quale provvederà successivamente ad inviarli telematicamente al sostituto d'imposta.

Pertanto, in sede di trasmissione telematica delle dichiarazioni relative al modello 730/2018, qualora l'assistenza fiscale sia prestata da un CAF, da un professionista abilitato o da una associazione, i dati relativi al suddetto mod. 730-4 dovranno essere allegati ai dati della dichiarazione mod. 730/2018 da trasmettere in via telematica.

In sede di accoglimento delle dichiarazioni trasmesse in via telematica, costituisce oggetto di controllo la coerenza dei dati contenuti nel mod. 730-4 con quelli presenti nel modello 730/2018. Eventuali anomalie riscontrate determinano lo scarto della dichiarazione.

Ai sostituti d'imposta i dati relativi al mod. 730-4 saranno resi disponibili presso la sede telematica comunicata con l'apposito modello di comunicazione trasmesso all'Agenzia delle Entrate

##### **4.1 Trasmissione telematica del mod. 730-4: Casi particolari**

Nel caso in cui dalla liquidazione della dichiarazione (mod. 730 ordinario ovvero mod. 730 integrativo), risulti che non ci sia alcun importo da trattenere o da rimborsare a cura del sostituto d'imposta, i dati relativi al mod. 730-4 non devono essere riportati nel tracciato telematico della dichiarazione 730 2018 e deve essere impostato ad "1" l'apposito campo (**FlagAssenzaDati730-4**) previsto nelle presenti specifiche tecniche del modello 730/2018. La non corretta impostazione della suddetta casella determina lo scarto della dichiarazione 730/2018.

Si precisa che nel caso di un **modello 730 rettificativo**, qualora dalla liquidazione della dichiarazione risulti che non ci sia alcun importo da trattenere o da rimborsare a cura del sostituto d'imposta, i dati relativi al mod. 730-4 devono comunque essere riportati nel tracciato telematico della dichiarazione 730/2018. In tal caso risulteranno pertanto compilati i soli dati relativi al soggetto che ha prestato l'assistenza fiscale, al sostituto d'imposta, al contribuente con l'assenza di tutti i dati contabili.

## **4.2 Dati mod. 730-4 resi disponibili dall'Agenzia delle Entrate ai Sostituti o Intermediari**

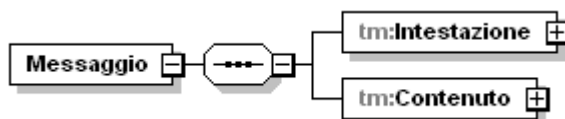
I dati relativi al mod. 730-4 saranno resi disponibili da parte dell'Agenzia delle Entrate ai sostituti d'imposta ovvero agli intermediari da questi incaricati in conformità alle istruzioni contenute nelle presenti specifiche tecniche relative al mod. 730/**2018** nella sezione riferita alla “**Fornitura 730-4**”. La sintassi della fornitura relativa ai mod. 730-4 è descritta nel file XSD denominato “**fornitura734\_2018\_v1.xsd**” la cui documentazione è allegata al presente documento.

## 5 Specifiche tecniche in formato XML

### 5.1 Generalità Specifiche tecniche in formato XML

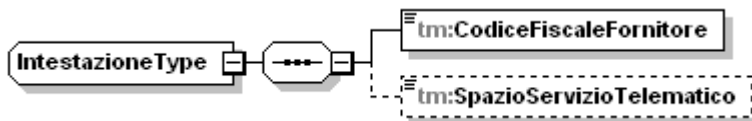
#### 5.1.1 Messaggio

Lo schema prevede la definizione di un elemento principale (radice della struttura) denominato **Messaggio**. Esso è un elemento xml di tipo complesso contenente la sequenza ordinata di due sotto-elementi obbligatori **Intestazione** e **Contenuto** dei quali può essere presente una sola occorrenza.



#### 5.1.2 Intestazione

L'elemento xml denominato **Intestazione** è un elemento obbligatorio di tipo complesso **Intestazione\_Type** illustrato nella figura seguente.



L'elemento **Intestazione** deve contenere i seguenti sottoelementi semplici rispettando la sequenza indicata:

##### CodiceFiscaleFornitore

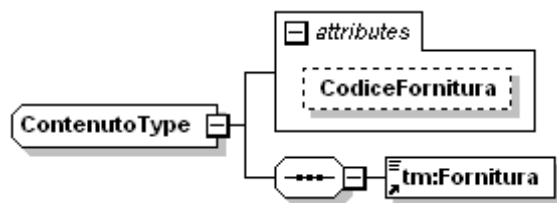
E' un elemento obbligatorio di tipo semplice che deve esporre il codice fiscale del soggetto responsabile della trasmissione telematica. Il dato è di tipo alfanumerico e può essere composto, in alternativa, o da 11 caratteri numerici (nel caso in cui il codice fiscale si riferisca ad una persona giuridica) oppure da 16 caratteri alfanumerici maiuscoli (nel caso in cui il codice fiscale sia relativo ad una persona fisica).

##### SpazioServizioTelematico

E' un elemento opzionale che deve esporre alcune informazioni riservate al servizio telematico. Tale elemento, pertanto, viene creato esclusivamente da funzionalità predisposte dal servizio telematico. Il dato in esso contenuto è di tipo alfanumerico.

#### 5.1.3 Contenuto

L'elemento xml denominato **Contenuto** deve contenere, al suo interno, i dati identificativi della fornitura ai fini della trasmissione telematica. Pertanto è un elemento di tipo complesso **Contenuto\_Type** illustrato nella figura successiva.



In particolare tale elemento prevede un attributo denominato **CodiceFornitura** ed un sottoelemento **Fornitura**.

L'attributo **CodiceFornitura** identifica il codice della fornitura e serve per individuare in maniera univoca la tipologia di documento contenuto nel file. Tale elemento di tipo semplice è obbligatorio e deve essere composto da 5 caratteri alfanumerici maiuscoli. Per il modello 730/2018 deve assumere il seguente valore “**73018**”.

L'elemento xml denominato **Fornitura**, invece, è un elemento obbligatorio di tipo astratto che deve essere, di volta in volta, implementato dai diversi tipi di fornitura XML.

### **Comunicazione dati rettificati caf o professionisti (Codice Fornitura “73018”)**

L'art. 6 (visto di conformità) del decreto legislativo 21 novembre 2014, n. 175, ha apportato delle modifiche all'art. 39 del decreto legislativo 9 luglio 1997, n. 241. In particolare, se il Caf o il professionista appone un visto di conformità infedele, è tenuto al pagamento di una somma pari all'importo dell'imposta, della sanzione e degli interessi che sarebbero stati richiesti al contribuente a seguito dei controlli formali da parte dell'Agenzia delle entrate, sempre che il visto infedele non sia stato indotto dalla condotta dolosa del contribuente. Se entro il 10 novembre dell'anno in cui la violazione è stata commessa il Caf o il professionista trasmette una dichiarazione rettificativa del contribuente oppure, se il contribuente non intende presentare la nuova dichiarazione, trasmette una comunicazione dei dati relativi alla rettifica, la somma dovuta dal Caf o dal professionista è pari all'importo della sola sanzione. **La trasmissione delle informazioni relative ai dati rettificati deve avvenire con modalità analoghe a quelle previste per la trasmissione telematica dei dati del modello 730 2018 in conformità alle indicazioni fornite nella Circolare di liquidazione del modello 730 2018 ed impostando l'attributo CodiceFornitura al valore “73018”.**

#### **5.1.4 Fornitura**

L'elemento denominato **Fornitura** ed è un elemento xml complesso contenente la sequenza ordinata di due sottoelementi: **Intestazione** e **Documento730**, del quale possono essere presenti una o più occorrenze.

#### **5.1.5 Intestazione**

L'elemento Intestazione contiene i dati del soggetto responsabile dell'invio telematico (fornitore):

- TipoFornitore - è l'elemento che definisce la tipologia del soggetto che esegue la trasmissione, è di tipo DatoNP\_Type.

- SpazioUtente - è un elemento opzionale il cui contenuto può essere liberamente definito dall'utente ed è di tipo DatoAN\_Type

### 5.1.6 Documento 730

L'elemento Documento 730 è di tipo Documento\_730\_Type. Il tipo Documento\_730\_Type definisce l'attributo obbligatorio denominato **identificativo**. Tale attributo ha lo scopo di identificare univocamente il generico documento nell'ambito della fornitura ed è di tipo DatoNP\_Type.

Controlli previsti per l'attributo:


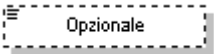
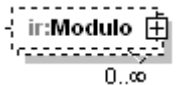


Validazione: la lunghezza massima prevista è di 5 caratteri.

Controllo bloccante: il valore assunto dall'attributo deve essere univoco all'interno dell'intera fornitura.

## 5.2 Specifiche tecniche in formato XML

Di seguito viene descritto il contenuto informativo dei dati della fornitura da trasmettere in via telematica (**fornitura730\_2018\_v1.xsd** e **fornitura734\_2018\_v1.xsd**).

Per la rappresentazione grafica della struttura gerarchica sono utilizzati alcuni simboli grafici descritti nella seguente tabella:

	Elemento obbligatorio
	Elemento opzionale
	Elemento ripetuto 0 o più volte
	Sequenza ordinata di elementi (Sequence)
	Alternativa tra due o più elementi (Choice)

## Schema forniture730\_2018\_v1.xsd

schema location: **forniture730\_2018\_v1.xsd**  
attributeFormDefault: **unqualified**  
elementFormDefault: **qualified**  
targetNamespace: **urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730**

### Elements

#### [Forniture](#)

schema location: **documento730\_2018\_v1.xsd**  
attributeFormDefault: **unqualified**  
elementFormDefault: **qualified**  
targetNamespace: **urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730**

### Elements

#### [Documento730](#)

### Complex types

[Acconti Altri Dati Type](#)  
[Acconti Irpef Anno Imposta Type](#)  
[Acconti Ritenute Type](#)  
[Acconti Compensati Intern Type](#)  
[Acquisto Costruzione Abit Type](#)  
[Addizionali Type](#)  
[Altre Detrazioni Type](#)  
[Altre Ritenute Type](#)  
[Altre Spese Type](#)  
[Altri Dati Type](#)  
[Altri Oneri Type](#)  
[Altri Redditi Ass Lav Type](#)  
[Altri Redditi Diversi Detr Type](#)  
[Altri Redditi Diversi Type](#)  
[Altri Redditi Lavoro Autonomo Type](#)  
[Altri Redditi Type](#)  
[Altri Redditi Utili Type](#)  
[Annotazione Type](#)  
[Assegno Coniuge Type](#)  
[Bonus Irpef Type](#)  
[Casella Acconto Type](#)  
[Cedolare Secca Type](#)  
[Comunicazione Amministratore Type](#)  
[Conguaglio Type](#)  
[Contributi Previdenza Complementare Type](#)  
[Contributo Solidarieta Type](#)  
[Cred Erogazione Cultura Type](#)

[Cred Imp Estero Type](#)  
[Crediti F24 Type](#)  
[Crediti Imposta Altri Sisma Abruzzo Type](#)  
[Crediti Imposta Fabbicati Type](#)  
[Crediti Imposta Fondi Pensione Type](#)  
[Crediti Imposta Redditi Esteri Type](#)  
[Crediti Imposta Type](#)  
[Credito Erogazioni Cultura Type](#)  
[Credito Erogazioni Scuola Type](#)  
[Credito Immobile Sisma Abruzzo Type](#)  
[Credito Incremento Occupazione Type](#)  
[Credito Negoziazione Type](#)  
[Credito Stato Type](#)  
[Credito Type](#)  
[Credito Videosorveglianza Type](#)  
[Dati 730 Integrativo Type](#)  
[Dati Altre Detrazioni Modulo Type](#)  
[Dati Altre Detrazioni Type](#)  
[Dati Associazioni Professionale Type](#)  
[Dati CAF Type](#)  
[Dati Catastali Recupero Patrimonio Edilizio Type](#)  
[Dati Catastali Type](#)  
[Dati Condominio Type](#)  
[Dati Coniuge Type](#)  
[Dati Contabili Type](#)  
[Dati Contratto Type](#)  
[Dati Familiare Type](#)  
[Dati Fornitore Type](#)  
[Dati Nascita PF Type](#)  
[Dati Primo Figlio Type](#)  
[Dati Professionista Type](#)  
[Dati Registrazione Accatastamento Recupero Patrimonio Edilizio Type](#)  
[Dati Rettificati Type](#)  
[Debito Type](#)  
[Deduzioni Modulo Type](#)  
[Deduzioni Type](#)  
[Detrazione Crediti Type](#)  
[Detrazioni Canoni Locazione Type](#)  
[Detrazioni Modulo Type](#)  
[Detrazioni Type](#)  
[Dichiarazione Con Type](#)  
[Dichiarazione Dich Type](#)  
[Documento 730-4](#)  
[Documento 730 Type](#)  
[Domanda Accatastamento Type](#)



[Domicilio Fiscale Type](#)  
[Domicilio Sogg Ass Fiscale Type](#)  
[Eccedenze Oltre Anno Type](#)  
[Eccedenze Type](#)  
[Elemento Integrativo Type](#)  
[Esenzione Add Comunale Type](#)  
[Esenzione Bonus Type](#)  
[Esito Liquidazione Type](#)  
[Fabbricato Agev Type](#)  
[Fabbricato Ord Type](#)  
[Familiari Type](#)  
[Firma Dichiarazione Type](#)  
[Fondo Pensione Dipendenti Pubblici Type](#)  
[Frontespizio 730 Type](#)  
[Frontespizio Con Type](#)  
[Frontespizio Dich Type](#)  
[Fuori Assistenza Type](#)  
[Giorni Percentuale Type](#)  
[Importi Rimborsare 730-4 Integrativo Type](#)  
[Importi Rimborsare 730-4 Type](#)  
[Importi Trattenere 730-4 Type](#)  
[Importo 730-4](#)  
[Imposta Lorda Type](#)  
[Imposta Netta Type](#)  
[Imposte Rimborsate Type](#)  
[Inquilini Abitazione Principale Type](#)  
[Intervento Recupero Patrimonio Edilizio Type](#)  
[Intervento Risparmio Energetico Type](#)  
[Iva Acquisto Abitazione Type](#)  
[Lavoro Dipendente Type](#)  
[Locazioni Brevi Type](#)  
[Misura Acconti Type](#)  
[Mod730 Integrativo Type](#)  
[Modulo Altri Redditi Type](#)  
[Modulo Annotazioni Type](#)  
[Modulo Comunicazione Type](#)  
[Modulo Crediti Imposta Type](#)  
[Modulo Credito Negoziazione Type](#)  
[Modulo Fabbricato Type](#)  
[Modulo Familiari Type](#)  
[Modulo Lavoro Dip Type](#)  
[Modulo Oneri Type](#)  
[Modulo PL Type](#)  
[Modulo Terreno Type](#)  
[Oneri Non Abbattuti Type](#)

[Oneri Type](#)  
[Opzione Produttività Type](#)  
[Periodo Di Lavoro Type](#)  
[Pignoramento Type](#)  
[Premi Risultato Modulo Type](#)  
[Premi Risultato Type](#)  
[Primo Modulo Acconti Ritenute Type](#)  
[Primo Modulo Crediti Imposta Type](#)  
[Primo Modulo Familiari Type](#)  
[Primo Modulo Lavoro Dip Type](#)  
[Primo Modulo Oneri Type](#)  
[Primo Modulo PL Type](#)  
[Prospetto Annotazioni Type](#)  
[Prospetto Liquidazione Type](#)  
[Prospetto Type](#)  
[Quadro I Type](#)  
[Quadro K Type](#)  
[Rappresentante Type](#)  
[Redditi Capitale Type](#)  
[Redditi Eredi Legatari Type](#)  
[Redditi Fabbricati Type](#)  
[Redditi Lavoro Dip Type](#)  
[Redditi Ritenute Spese Type](#)  
[Redditi Ritenute Type](#)  
[Redditi Tassazione Separata Type](#)  
[Redditi Terreni Type](#)  
[Reddito Erede Type](#)  
[Residenza Anagrafica 730 Type](#)  
[Residenza Rappresentante Type](#)  
[Residenza Type](#)  
[Residuo Credito Compens AnnoImposta Type](#)  
[Residuo Credito Compens Type](#)  
[Residuo Fabbricati Type](#)  
[Restituzione Somme Type](#)  
[Rettifica Type](#)  
[Riepilogo Redditi Type](#)  
[Ritenute Acconti Sospesi Type](#)  
[Ritenute Lavoro Dip Type](#)  
[Sezione Altri Redd Type](#)  
[Sezione Dati Catastali Recupero Patrimonio Edilizio Type](#)  
[Soggetto Assistenza Fiscale Doc Type](#)  
[Soggetto Fiscale 730 Type](#)  
[Soglie Esenzione Type](#)  
[Sostituto Type](#)  
[Spese Arredo Giovani Coppie Type](#)

[Spese Arredo Type](#)  
[Spese Leasing Type](#)  
[Spese Rateizzate Anni Precedenti Type](#)  
[Spese Rateizzate Type](#)  
[Tassazione Separata Type](#)  
[Terreno Type](#)  
[Versamenti F24 Type](#)

schema location: **intestazione730\_2018\_v1.xsd**  
 attributeFormDefault: **unqualified**  
 elementFormDefault: **qualified**  
 targetNamespace: **urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730**

Elements	Complex types
<a href="#">Intestazione</a>	<a href="#">Intestazione 730 Type</a>

schema location: **types730\_2018\_v1.xsd**  
 attributeFormDefault: **unqualified**  
 elementFormDefault: **qualified**  
 targetNamespace: **urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730**

Simple types

[Anno Anticipazione Fondo Pensione Type](#)  
[Anno Recupero Patrimonio Edilizio Type](#)  
[Anno Risparmio Energetico Type](#)  
[Casi Particolari Fabbricato Type](#)  
[Casi Particolari Risp Ener Type](#)  
[Casi Particolari Terreni Type](#)  
[Codice Altre Detrazioni Type](#)  
[Codice Altre Spese Type](#)  
[Codice Altri Oneri Type](#)  
[Codice Canone Type](#)  
[Codice Evento Eccezionale Type](#)  
[Codice Spese Rateizzate Anni Precedenti Type](#)  
[Codice Spese Rateizzate Type](#)  
[Fabbricato Agev Numero Rigo Type](#)  
[Indeterminato Determinato Type](#)  
[Integrativo Type](#)  
[Mesi Type](#)  
[Numero Rata Risparmio Energetico Type](#)  
[Periodo Spese Ristrutturazione Type](#)  
[Rate10 Type](#)  
[Rate Risparmio Energetico Type](#)  
[Reintegro Totale Parziale Type](#)  
[Rettificativo Type](#)  
[Serie Registrazione Contratto Type](#)  
[Stato Civile Type](#)  
[Terreni Urbano Type](#)  
[Tipo Inquilino Type](#)  
[Tipo Intervento Type](#)  
[Tipo Reddito Da1a4 Type](#)  
[Tipo Reddito Da1a8 Type](#)  
[Tipologia Soggetto Ass Fisc Type](#)

[Titolo Terreno Type](#)  
[Utilizzo Fabbricato Type](#)

schema location: **datiSce\_2018\_v1.xsd**  
attributeFormDefault: **unqualified**  
elementFormDefault: **qualified**  
targetNamespace: **urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce**

Complex types  
[Scelta2PerMille Type](#)  
[Scelta2PerMilleAssCult Type](#)  
[Scelta5PerMille Type](#)  
[Scelta8PerMille Type](#)  
[Scelte Type](#)

#### element **Fornitura**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
substitution group	<a href="#">tm:Fornitura</a>
children	<a href="#">m730:Intestazione</a> <a href="#">m730:Documento730</a>

## element Documento730

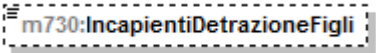
diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">m730:Documento_730_Type</a>				
children	<a href="#">m730:DichiarazioneDich</a> <a href="#">m730:DichiarazioneCon</a> <a href="#">m730:AltriDati</a> <a href="#">m730:Sostituto</a> <a href="#">m730:Mod730DipendentiSenzaSostituto</a> <a href="#">m730:SoggettoAssFiscaleDoc</a> <a href="#">m730:Documento_730-4</a> <a href="#">m730:EsitiContabili</a> <a href="#">m730:DatiRettificati</a>				
attributes	Name	Type	Use	Default	Fixed
	<a href="#">identificativo</a>	<a href="#">Identificativo_Type</a>	required		

## complexType Acconti\_Altri\_Dati\_Type

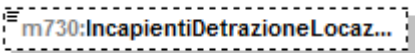
diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				

children	<a href="#">m730:IncapientiDetrazioneFigli</a> <a href="#">m730:IncapientiDetrazioneLocazione</a> <a href="#">m730:RestituzioneBonusFiscale</a> <a href="#">m730:RestituzioneBonusStraordinario</a> <a href="#">m730:Pignoramento</a>
----------	---

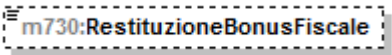
element **Acconti\_Altri\_Dati\_Type/IncapientiDetrazioneFigli**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

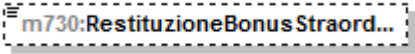
element **Acconti\_Altri\_Dati\_Type/IncapientiDetrazioneLocazione**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

element **Acconti\_Altri\_Dati\_Type/RestituzioneBonusFiscale**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

element **Acconti\_Altri\_Dati\_Type/RestituzioneBonusStraordinario**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

element **Acconti\_Altri\_Dati\_Type/Pignoramento**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Pignoramento_Type</a>
children	<a href="#">m730:TipoRedditoPignoramento</a> <a href="#">m730:RitenutePignoramento</a>

complexType **Acconti\_Irpef\_Anno\_Imposta\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:PrimaRataAccontolrpef</a> <a href="#">m730:SecondaRataAccontolrpef</a> <a href="#">m730:AccontoAddComunale</a> <a href="#">m730:PrimaRataAccontoCedolare</a> <a href="#">m730:SecondaRataAccontoCedolare</a>


element **Acconti\_Irpef\_Anno\_Imposta\_Type/PrimaRataAccontolrpef**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-9]{1}[0-9]*</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				


element **Acconti\_Irpef\_Anno\_Imposta\_Type/SecondaRataAccontolrpef**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-9]{1}[0-9]*</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

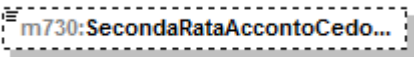
element **Acconti\_Irpef\_Anno\_Imposta\_Type/AccontoAddComunale**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP_Type</a>
facets	Kind Value pattern [1-9]{1}[0-9]*

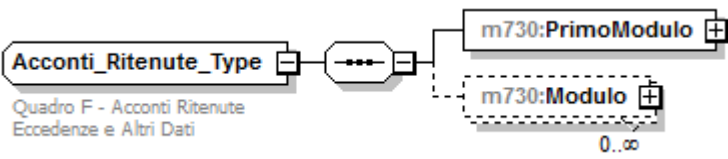
element **Acconti\_Irpef\_Anno\_Imposta\_Type/PrimaRataAccontoCedolare**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP_Type</a>
facets	Kind Value pattern [1-9]{1}[0-9]*

element **Acconti\_Irpef\_Anno\_Imposta\_Type/SecondaRataAccontoCedolare**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP_Type</a>
facets	Kind Value pattern [1-9]{1}[0-9]*

complexType **Acconti\_Ritenute\_Type**

diagram	 <p>Diagram description: The diagram shows a complex type 'Acconti_Ritenute_Type' with a description 'Quadro F - Acconti Ritenute Eccessenze e Altri Dati'. It has a sequence of two elements: 'm730:PrimoModulo' and 'm730:Modulo'. The 'm730:Modulo' element is shown with a dashed border and a cardinality of '0..∞'.</p>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:PrimoModulo</a> <a href="#">m730:Modulo</a>



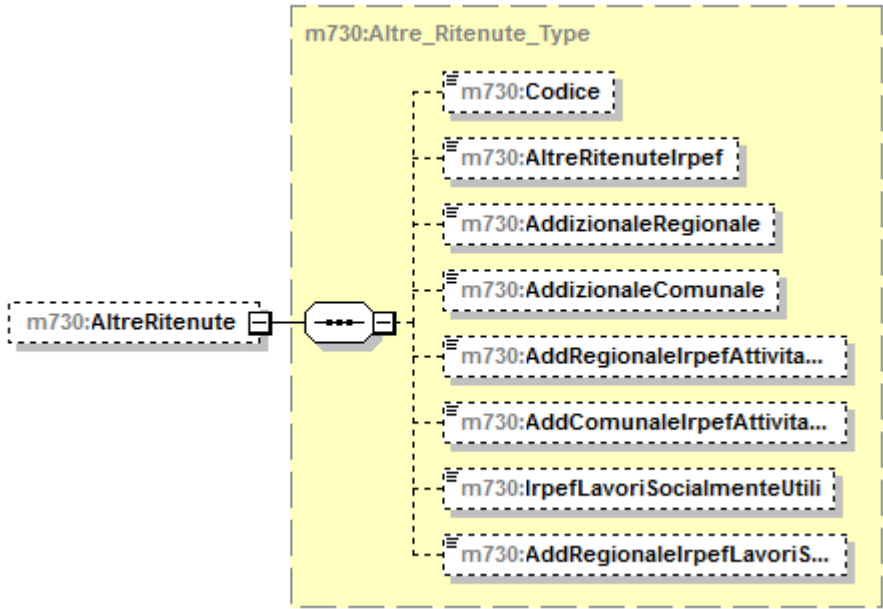
element **Acconti\_Ritenute\_Type/PrimoModulo**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Primo_Modulo_Acconti_Ritenute_Type</a>
children	<a href="#">m730:Accontilrpef</a> <a href="#">m730:AltreRitenute</a> <a href="#">m730:Eccedenze</a> <a href="#">m730:EccedenzeOltreAnno</a> <a href="#">m730:RitenuteAccontiSospesi</a> <a href="#">m730:MisuraAcconti</a> <a href="#">m730:EsenzioneAddComunale</a> <a href="#">m730:Dati730Integrativo</a> <a href="#">m730:AccontiAltriDati</a> <a href="#">m730:LocazioniBrevi</a>

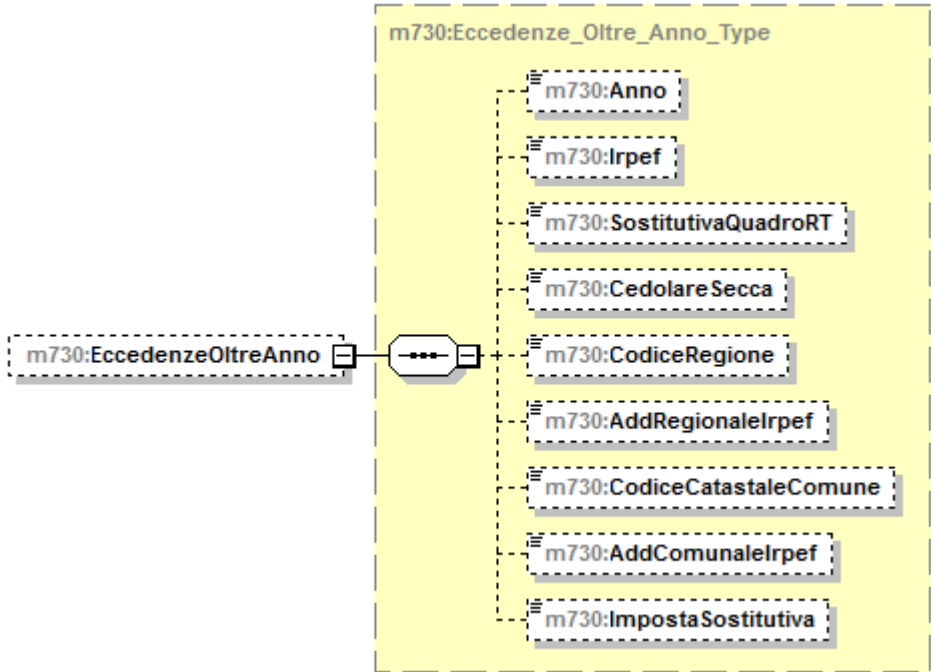
element **Acconti\_Ritenute\_Type/Modulo**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:AltreRitenute</a> <a href="#">m730:EccedenzeOltreAnno</a> <a href="#">m730:Pignoramento</a>

element **Acconti\_Ritenute\_Type/Modulo/AltreRitenute**

diagram	 <p>The diagram shows the structure of the <b>m730:AltreRitenute</b> element. It is a dashed box containing a solid box labeled <b>m730:AltreRitenute</b>. This solid box is connected to a larger dashed box labeled <b>m730:Altre_Ritenute_Type</b>. Inside this larger box, there is a list of child elements: <b>m730:Codice</b>, <b>m730:AltreRitenuteIrpef</b>, <b>m730:AddizionaleRegionale</b>, <b>m730:AddizionaleComunale</b>, <b>m730:AddRegionaleIrpefAttivita...</b>, <b>m730:AddComunaleIrpefAttivita...</b>, <b>m730:IrpefLavoriSocialmenteUtili</b>, and <b>m730:AddRegionaleIrpefLavoriS...</b>.</p>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Altre_Ritenute_Type</a>
children	<a href="#">m730:Codice</a> <a href="#">m730:AltreRitenuteIrpef</a> <a href="#">m730:AddizionaleRegionale</a> <a href="#">m730:AddizionaleComunale</a> <a href="#">m730:AddRegionaleIrpefAttivitaSport</a> <a href="#">m730:AddComunaleIrpefAttivitaSport</a> <a href="#">m730:IrpefLavoriSocialmenteUtili</a> <a href="#">m730:AddRegionaleIrpefLavoriSoc Utili</a>

element **Acconti\_Ritenute\_Type/Modulo/EccedenzeOltreAnno**

diagram	 <p>The diagram shows the structure of the <b>m730:EccedenzeOltreAnno</b> element. It is a dashed box containing a solid box labeled <b>m730:EccedenzeOltreAnno</b>. This solid box is connected to a larger dashed box labeled <b>m730:Eccedenze_Oltre_Anno_Type</b>. Inside this larger box, there is a list of child elements: <b>m730:Anno</b>, <b>m730:Irpef</b>, <b>m730:SostitutivaQuadroRT</b>, <b>m730:Cedolare Secca</b>, <b>m730:CodiceRegione</b>, <b>m730:AddRegionaleIrpef</b>, <b>m730:CodiceCatastaleComune</b>, <b>m730:AddComunaleIrpef</b>, and <b>m730:Imposta Sostitutiva</b>.</p>
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namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Eccedenze_Oltre_Anno_Type</a>
children	<a href="#">m730:Anno</a> <a href="#">m730:lrpef</a> <a href="#">m730:SostitutivaQuadroRT</a> <a href="#">m730:CedolareSecca</a> <a href="#">m730:CodiceRegione</a> <a href="#">m730:AddRegionalelrpef</a> <a href="#">m730:CodiceCatastaleComune</a> <a href="#">m730:AddComunalelrpef</a> <a href="#">m730:ImpostaSostitutiva</a>

#### element **Acconti\_Ritenute\_Type/Modulo/Pignoramento**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Pignoramento_Type</a>
children	<a href="#">m730:TipoRedditoPignoramento</a> <a href="#">m730:RitenutePignoramento</a>

#### complexType **Acoonti\_Compensati\_Intern\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:PrimaRatalrpef</a> <a href="#">m730:AddizionaleComunale</a> <a href="#">m730:PrimaRataCedolare</a>

#### element **Acoonti\_Compensati\_Intern\_Type/PrimaRatalrpef**

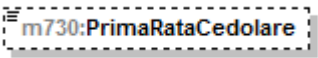
diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

#### element **Acoonti\_Compensati\_Intern\_Type/AddizionaleComunale**

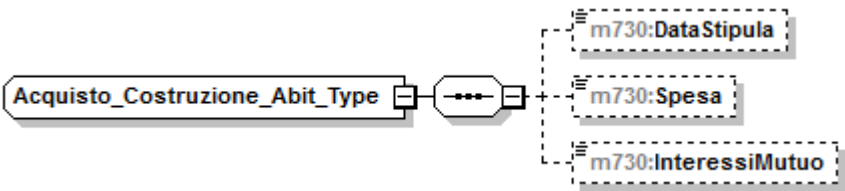
diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730

type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*

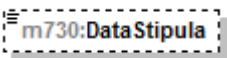
#### element **Acoonti\_Compensati\_Intern\_Type/PrimaRataCedolare**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*

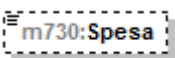
#### complexType **Acquisto\_Costruzione\_Abit\_Type**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
children	<a href="#">m730:DataStipula</a> <a href="#">m730:Spesa</a> <a href="#">m730:InteressiMutuo</a>	

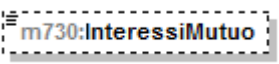
#### element **Acquisto\_Costruzione\_Abit\_Type/DataStipula**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoDT_Type</a>	
facets	Kind	Value
	pattern	((([0][1-9][12][0-9]3[01])(0[13578][10]12\d{4})) ((([0][1-9][12][0-9]30)(0[469][11]\d{4})) ((([0][1-9]1[0-9]2[0-8])(02\d{4})) ((29)(02)([02468][048]00)) ((29)(02)([13579][26]00)) ((29)(02)([0-9][0-9][0][48])) ((29)(02)([0-9][0-9][2468][048])) ((29)(02)([0-9][0-9][13579][26]))))

#### element **Acquisto\_Costruzione\_Abit\_Type/Spesa**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*


element **Acquisto\_Costruzione\_Abit\_Type/InteressiMutuo**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-9]{1}[0-9]*</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

complexType **Addizionali\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:Imponibile</a> <a href="#">m730:AddRegDovuta</a> <a href="#">m730:AddRegCertif</a> <a href="#">m730:EccedenzaAddReg</a> <a href="#">m730:AddComDovuta</a> <a href="#">m730:AddComCertif</a> <a href="#">m730:EccedenzaAddCom</a> <a href="#">m730:AccontoAddCom</a> <a href="#">m730:AccontoAddComCertif</a>

element **Addizionali\_Type/Imponibile**

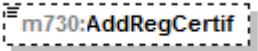
diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-9]{1}[0-9]*</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

element **Addizionali\_Type/AddRegDovuta**

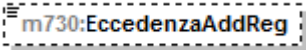
diagram	
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namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*


#### element **Addizionali\_Type/AddRegCertif**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*


#### element **Addizionali\_Type/EccedenzaAddReg**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNU_Type</a>	
facets	Kind	Value
	pattern	(\[1-9\])\[[1-9]\][0-9]*

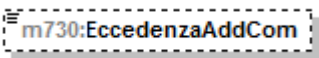
#### element **Addizionali\_Type/AddComDovuta**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*


#### element **Addizionali\_Type/AddComCertif**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*

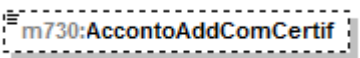
element **Addizionali\_Type/EccedenzaAddCom**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNU_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>(\[1-9\]\[1-9\])\[0-9\]*</td></tr> </table>	Kind	Value	pattern	(\[1-9\]\[1-9\])\[0-9\]*
Kind	Value				
pattern	(\[1-9\]\[1-9\])\[0-9\]*				

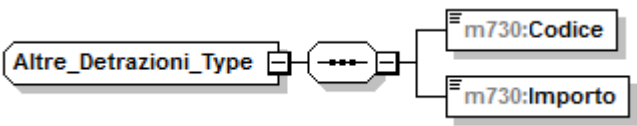
element **Addizionali\_Type/AccontoAddCom**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}\[0-9\]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}\[0-9\]*
Kind	Value				
pattern	[1-9]{1}\[0-9\]*				


element **Addizionali\_Type/AccontoAddComCertif**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}\[0-9\]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}\[0-9\]*
Kind	Value				
pattern	[1-9]{1}\[0-9\]*				

complexType **Altre\_Detrazioni\_Type**


diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:Codice</a> <a href="#">m730:Importo</a>

element **Altre\_Detrazioni\_Type/Codice**

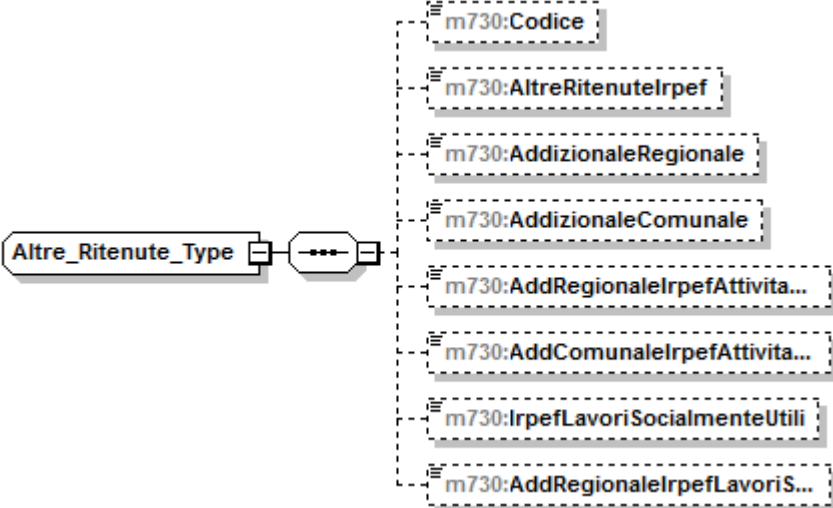
diagram							
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730						
type	<a href="#">m730:Codice</a> <a href="#">Altre_Detrazioni_Type</a>						
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}\[0-9\]*</td></tr> <tr> <td>enumeration</td><td>1</td></tr> </table>	Kind	Value	pattern	[1-9]{1}\[0-9\]*	enumeration	1
Kind	Value						
pattern	[1-9]{1}\[0-9\]*						
enumeration	1						

	enumeration	2
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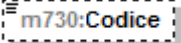
#### element **Altre\_Detrazioni\_Type/Importo**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*

#### complexType **Altre\_Ritenute\_Type**


diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
children	<a href="#">m730:Codice</a> <a href="#">m730:AltreRitenuteIrpef</a> <a href="#">m730:AddizionaleRegionale</a> <a href="#">m730:AddizionaleComunale</a> <a href="#">m730:AddRegionaleIrpefAttivitaSport</a> <a href="#">m730:AddComunaleIrpefAttivitaSport</a> <a href="#">m730:IrpefLavoriSocialmenteUtili</a> <a href="#">m730:AddRegionaleIrpefLavoriSoc Utili</a>	

#### element **Altre\_Ritenute\_Type/Codice**

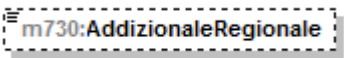
diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	restriction of <a href="#">DatoN1_Type</a>	
facets	Kind	Value
	pattern	[1-9]
	enumeration	1
	enumeration	2



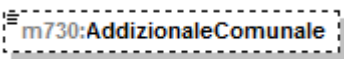
element **Altre\_Ritenute\_Type/AltreRitenuteIrpef**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP_Type</a>
facets	Kind Value pattern [1-9]{1}[0-9]*

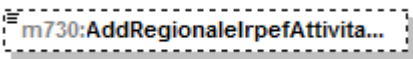
element **Altre\_Ritenute\_Type/AddizionaleRegionale**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP_Type</a>
facets	Kind Value pattern [1-9]{1}[0-9]*

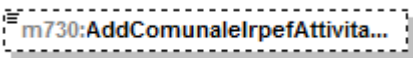
element **Altre\_Ritenute\_Type/AddizionaleComunale**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP_Type</a>
facets	Kind Value pattern [1-9]{1}[0-9]*

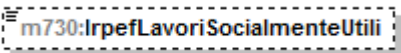
element **Altre\_Ritenute\_Type/AddRegionaleIrpefAttivitaSport**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP_Type</a>
facets	Kind Value pattern [1-9]{1}[0-9]*

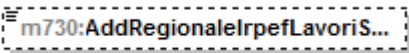
element **Altre\_Ritenute\_Type/AddComunaleIrpefAttivitaSport**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP_Type</a>
facets	Kind Value pattern [1-9]{1}[0-9]*

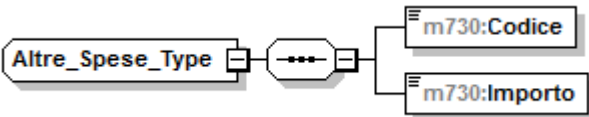
element **Altre\_Ritenute\_Type/IrpefLavoriSocialmenteUtili**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				


element **Altre\_Ritenute\_Type/AddRegionaleIrpefLavoriSoc\_Utili**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

complexType **Altre\_Spese\_Type**

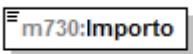
diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:Codice</a> <a href="#">m730:Importo</a>

element **Altre\_Spese\_Type/Codice**

diagram																																	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730																																
type	restriction of <a href="#">m730:Codice Altre_Spese_Type</a>																																
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> <tr><td>enumeration</td><td>8</td></tr> <tr><td>enumeration</td><td>9</td></tr> <tr><td>enumeration</td><td>10</td></tr> <tr><td>enumeration</td><td>11</td></tr> <tr><td>enumeration</td><td>12</td></tr> <tr><td>enumeration</td><td>13</td></tr> <tr><td>enumeration</td><td>14</td></tr> <tr><td>enumeration</td><td>15</td></tr> <tr><td>enumeration</td><td>16</td></tr> <tr><td>enumeration</td><td>17</td></tr> <tr><td>enumeration</td><td>18</td></tr> <tr><td>enumeration</td><td>20</td></tr> <tr><td>enumeration</td><td>21</td></tr> <tr><td>enumeration</td><td>22</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*	enumeration	8	enumeration	9	enumeration	10	enumeration	11	enumeration	12	enumeration	13	enumeration	14	enumeration	15	enumeration	16	enumeration	17	enumeration	18	enumeration	20	enumeration	21	enumeration	22
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element **Altre\_Spese\_Type/Importo**

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facets	Kind	Value
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## complexType Altri\_Dati\_Type

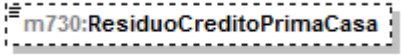
diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:ResiduoCreditoErogazioneCultura</a> <a href="#">m730:ResiduoCreditoPrimaCasa</a> <a href="#">m730:ResiduoCreditoOccupazione</a> <a href="#">m730:ResiduoCreditoSisma</a> <a href="#">m730:ResiduoCreditoFondiPensione</a> <a href="#">m730:ResiduoCreditoMediazioni</a> <a href="#">m730:TotSpeseSanitarieRateizzate</a> <a href="#">m730:RedditoAgevolazioniFiscali</a> <a href="#">m730:RedditoComplessivoAcconto</a> <a href="#">m730:RigoDifferenzaAcconto</a> <a href="#">m730:AccontiCompensatiIntern</a> <a href="#">m730:RedditiFondariNonImponibili</a> <a href="#">m730:RedditoAbitazionePrincipalePertinenze</a> <a href="#">m730:ResiduoDeduzioneSommeRestituite</a> <a href="#">m730:ResiduoErogazioniScuola</a> <a href="#">m730:ResiduoCreditoNegoziazione</a> <a href="#">m730:ResiduoCreditoVideosorveglianza</a> <a href="#">m730:CreditoErogazioneCultura</a>

## element Altri\_Dati\_Type/ResiduoCreditoErogazioneCultura

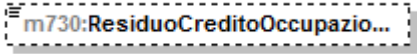
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	pattern	[1-9]{1}[0-9]*

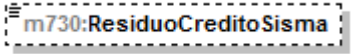
#### element Altri\_Dati\_Type/ResiduoCreditoPrimaCasa

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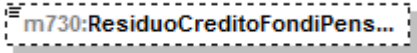
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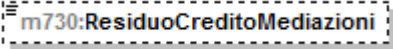
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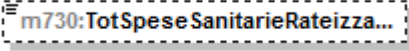
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element **Altri\_Dati\_Type/ResiduoCreditoMediazioni**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

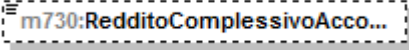
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diagram					
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type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

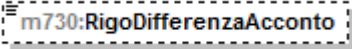
element **Altri\_Dati\_Type/RedditoAgevolazioniFiscali**

diagram					
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type	<a href="#">DatoNP_Type</a>				
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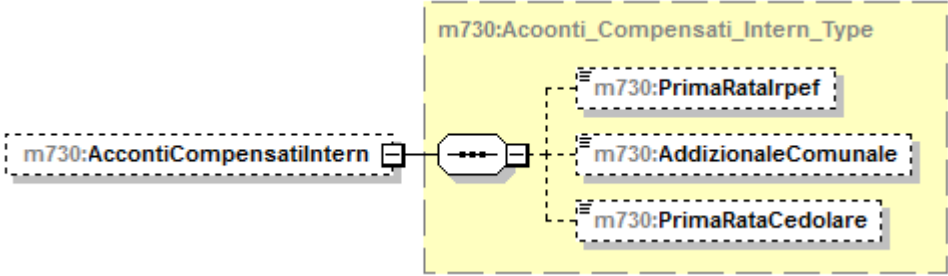
element **Altri\_Dati\_Type/RedditoComplessivoAcconto**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

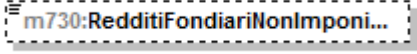
element **Altri\_Dati\_Type/RigoDifferenzaAcconto**

diagram					
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type	<a href="#">DatoNU_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>(\-[1-9] [1-9])[0-9]*</td></tr> </table>	Kind	Value	pattern	(\-[1-9] [1-9])[0-9]*
Kind	Value				
pattern	(\-[1-9] [1-9])[0-9]*				

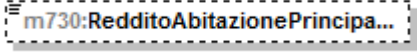
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diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Acoonti_Compensati_Intern_Type</a>
children	<a href="#">m730:PrimaRatalrpef</a> <a href="#">m730:AddizionaleComunale</a> <a href="#">m730:PrimaRataCedolare</a>

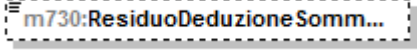
element **Altri\_Dati\_Type/RedditiFondariNonImponibili**

diagram					
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type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-9]{1}[0-9]*</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

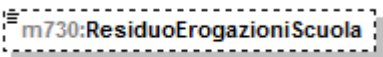
element **Altri\_Dati\_Type/RedditoAbitazionePrincipalePertinenze**

diagram					
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type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-9]{1}[0-9]*</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
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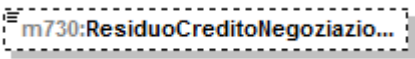
element **Altri\_Dati\_Type/ResiduoDeduzioneSommeRestituite**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-9]{1}[0-9]*</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

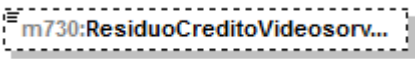
element **Altri\_Dati\_Type/ResiduoErogazioniScuola**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
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facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-9]{1}[0-9]*</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

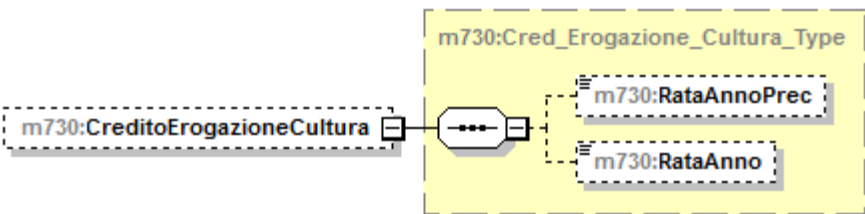
element **Altri\_Dati\_Type/ResiduoCreditoNegoziazione**

diagram					
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type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-9]{1}[0-9]*</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
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element **Altri\_Dati\_Type/ResiduoCreditoVideosorveglianza**

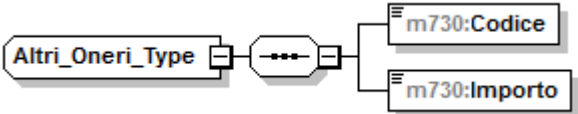
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type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-9]{1}[0-9]*</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
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element **Altri\_Dati\_Type/CreditoErogazioneCultura**

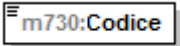
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children	<a href="#">m730:RataAnnoPrec</a> <a href="#">m730:RataAnno</a>



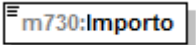
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diagram	
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children	<a href="#">m730:Codice</a> <a href="#">m730:Importo</a>

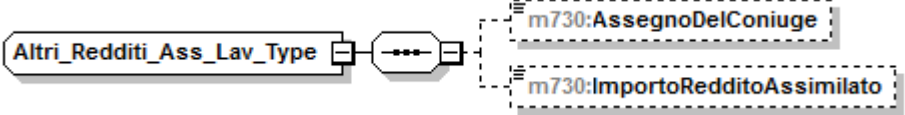
### element Altri\_Oneri\_Type/Codice

diagram																			
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type	<a href="#">m730:Codice Altri_Oneri_Type</a>																		
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enumeration	21																		

### element Altri\_Oneri\_Type/Importo

diagram					
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type	<a href="#">DatoNP_Type</a>				
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Kind	Value				
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### complexType Altri\_Reddit Ass\_Lav\_Type

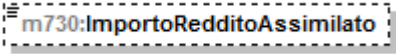
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children	<a href="#">m730:AssegnoDelConiuge</a> <a href="#">m730:ImportoRedditoAssimilato</a>

### element Altri\_Reddit Ass\_Lav\_Type/AssegnoDelConiuge

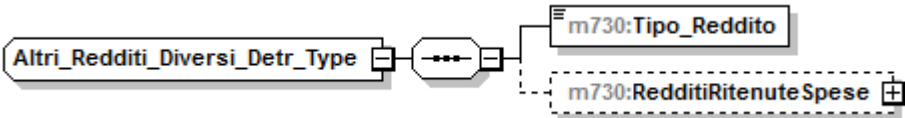
diagram	
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#### element Altri\_Reddito\_Ass\_Lav\_Type/ImportoRedditoAssimilato

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#### complexType Altri\_Reddito\_Diversi\_Detr\_Type

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
children	<a href="#">m730:Tipo_Redito</a> <a href="#">m730:RedditiRitenuteSpese</a>	

#### element Altri\_Reddito\_Diversi\_Detr\_Type/Tipo\_Redito

diagram		
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# element **Altri\_Reddit\_Diversi\_Detr\_Type/RedditiRitenuteSpese**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Redditi_Ritenute_Spese_Type</a>
children	<a href="#">m730:ImportoRedditi</a> <a href="#">m730:ImportoRitenute</a> <a href="#">m730:ImportoSpese</a>

# complexType **Altri\_Reddit\_Diversi\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:CedolareSecca</a> <a href="#">m730:TipoReddito</a> <a href="#">m730:RedditiRitenuteSpese</a>

# element **Altri\_Reddit\_Diversi\_Type/CedolareSecca**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoCB_Type</a>				
facets	<table> <thead> <tr> <th>Kind</th><th>Value</th></tr> </thead> <tbody> <tr> <td>pattern</td><td>[01]</td></tr> </tbody> </table>	Kind	Value	pattern	[01]
Kind	Value				
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# element **Altri\_Reddit\_Diversi\_Type/TipoReddito**

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Kind	Value												
pattern	[1-9]{1}[0-9]*												
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enumeration	3												
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	enumeration	5
	enumeration	6
	enumeration	7
	enumeration	8
	enumeration	9
	enumeration	10

#### element **Altri\_Reddit\_Diversi\_Type/RedditiRitenuteSpese**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Redditi_Ritenute_Spese_Type</a>
children	<a href="#">m730:ImportoRedditi</a> <a href="#">m730:ImportoRitenute</a> <a href="#">m730:ImportoSpese</a>

#### complexType **Altri\_Reddit\_Lavoro\_Autonomo\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:TipoReddito</a> <a href="#">m730:RedditiRitenute</a>

#### element **Altri\_Reddit\_Lavoro\_Autonomo\_Type/TipoReddito**

diagram													
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730												
type	<a href="#">m730:Tipo_Reddito_Data4_Type</a>												
facets	<table> <thead> <tr> <th>Kind</th><th>Value</th></tr> </thead> <tbody> <tr> <td>pattern</td><td>[1-9]</td></tr> <tr> <td>enumeration</td><td>1</td></tr> <tr> <td>enumeration</td><td>2</td></tr> <tr> <td>enumeration</td><td>3</td></tr> <tr> <td>enumeration</td><td>4</td></tr> </tbody> </table>	Kind	Value	pattern	[1-9]	enumeration	1	enumeration	2	enumeration	3	enumeration	4
Kind	Value												
pattern	[1-9]												
enumeration	1												
enumeration	2												
enumeration	3												
enumeration	4												

element **Altri\_Reddit\_Lavoro\_Autonomo\_Type/RedditiRitenute**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Redditi_Ritenute_Type</a>
children	<a href="#">m730:ImportoRedditi</a> <a href="#">m730:ImportoRitenute</a>

complexType **Altri\_Reddit\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:Modulo</a>

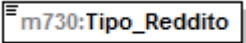
element **Altri\_Reddit\_Type/Modulo**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Modulo Altri_Reddit_Type</a>
children	<a href="#">m730:RedditiDiCapitale</a> <a href="#">m730:RedditiTassazioneSeparata</a>

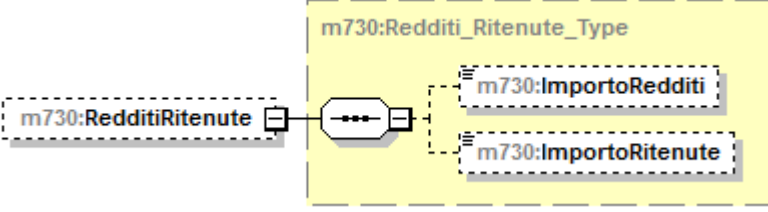
complexType **Altri\_Reddit\_Utili\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:Tipo_Reddito</a> <a href="#">m730:RedditiRitenute</a>

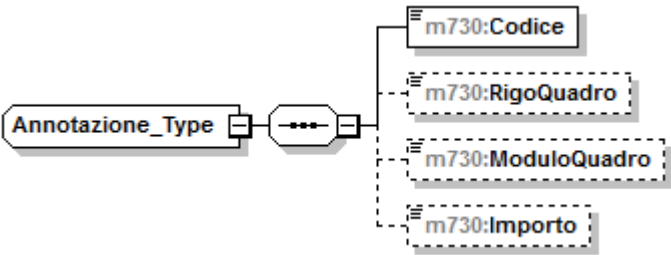
element **Altri\_Reddito\_Utili\_Type/Tipo\_Redito**

diagram																											
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730																										
type	restriction of <a href="#">DatoNP_Type</a>																										
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-9]{1}[0-9]*</td> </tr> <tr> <td>enumeration</td> <td>1</td> </tr> <tr> <td>enumeration</td> <td>2</td> </tr> <tr> <td>enumeration</td> <td>3</td> </tr> <tr> <td>enumeration</td> <td>4</td> </tr> <tr> <td>enumeration</td> <td>5</td> </tr> <tr> <td>enumeration</td> <td>6</td> </tr> <tr> <td>enumeration</td> <td>7</td> </tr> <tr> <td>enumeration</td> <td>8</td> </tr> <tr> <td>enumeration</td> <td>9</td> </tr> <tr> <td>enumeration</td> <td>10</td> </tr> <tr> <td>enumeration</td> <td>11</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*	enumeration	1	enumeration	2	enumeration	3	enumeration	4	enumeration	5	enumeration	6	enumeration	7	enumeration	8	enumeration	9	enumeration	10	enumeration	11
Kind	Value																										
pattern	[1-9]{1}[0-9]*																										
enumeration	1																										
enumeration	2																										
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enumeration	10																										
enumeration	11																										

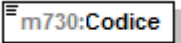
element **Altri\_Reddito\_Utili\_Type/RedditoRitenute**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Reddito_Ritenute_Type</a>
children	<a href="#">m730:ImportoReddito</a> <a href="#">m730:ImportoRitenute</a>

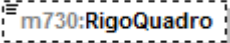
complexType **Annotazione\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:Codice</a> <a href="#">m730:RigoQuadro</a> <a href="#">m730:ModuloQuadro</a> <a href="#">m730:Importo</a>

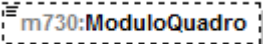
### element **Annotazione\_Type/Codice**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoAN_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>(([0-9A-Z\-\_]{"1}([ 0-9A-Z&amp;amp;#92;] " \- \., / "^\(\) \) À É Ì Ò Ù Ü &amp;quot; \\ / +)*</td></tr> </table>	Kind	Value	pattern	(([0-9A-Z\-\_]{"1}([ 0-9A-Z&amp;#92;] " \- \., / "^\(\) \) À É Ì Ò Ù Ü &quot; \\ / +)*
Kind	Value				
pattern	(([0-9A-Z\-\_]{"1}([ 0-9A-Z&amp;#92;] " \- \., / "^\(\) \) À É Ì Ò Ù Ü &quot; \\ / +)*				

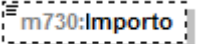
### element **Annotazione\_Type/RigoQuadro**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

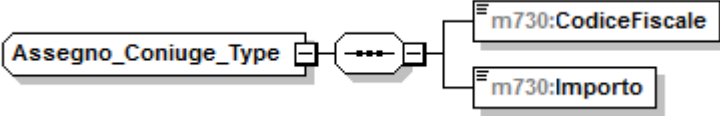
### element **Annotazione\_Type/ModuloQuadro**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

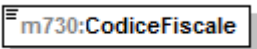
### element **Annotazione\_Type/Importo**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				


### complexType **Assegno\_Coniuge\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:CodiceFiscale</a> <a href="#">m730:Importo</a>

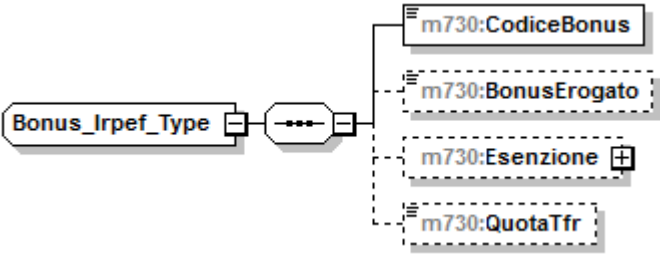
element **Assegno\_Coniuge\_Type/CodiceFiscale**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoCF_Type</a>	
facets	Kind	Value
	pattern	[0-9]{11}][A-Z]{6}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{3}[A-Z]{1}

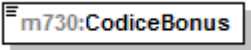
element **Assegno\_Coniuge\_Type/Importo**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*

complexType **Bonus\_Irpef\_Type**

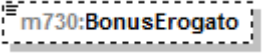
diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
children	<a href="#">m730:CodiceBonus</a> <a href="#">m730:BonusErogato</a> <a href="#">m730:Esenzione</a> <a href="#">m730:QuotaTfr</a>	

element **Bonus\_Irpef\_Type/CodiceBonus**

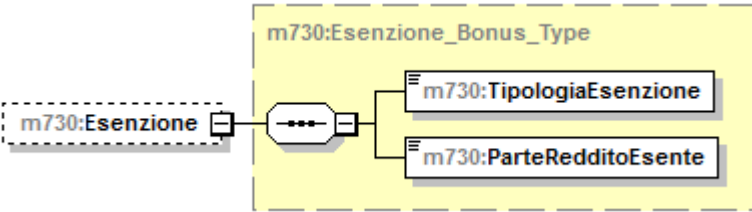
diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	restriction of <a href="#">DatoN1_Type</a>	
facets	Kind	Value
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	enumeration	1
	enumeration	2



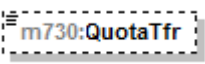
element **Bonus\_Irpef\_Type/BonusErogato**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP_Type</a>
facets	Kind Value pattern [1-9]{1}[0-9]*

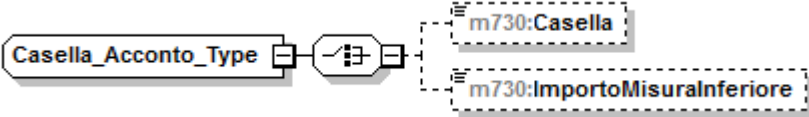
element **Bonus\_Irpef\_Type/Esenzione**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Esenzione Bonus_Type</a>
children	<a href="#">m730:TipologiaEsenzione</a> <a href="#">m730:ParteRedditoEsente</a>

element **Bonus\_Irpef\_Type/QuotaTfr**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP_Type</a>
facets	Kind Value pattern [1-9]{1}[0-9]*

complexType **Casella\_Acconto\_Type**

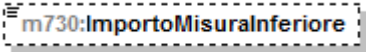
diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:Casella</a> <a href="#">m730:ImportoMisuraInferiore</a>

element **Casella\_Acconto\_Type/Casella**

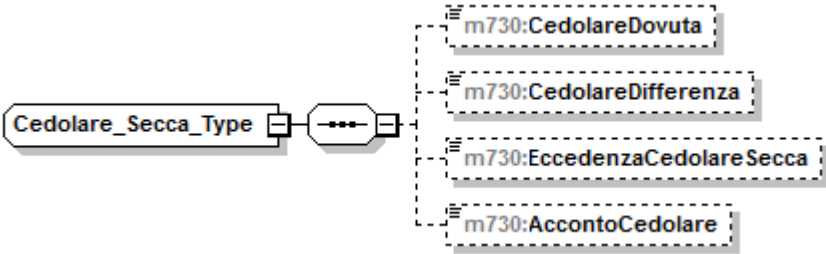
diagram	
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namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoCB_Type</a>	
facets	Kind	Value
	pattern	[01]

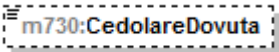
#### element **Casella\_Acconto\_Type/ImportoMisuraInferiore**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*

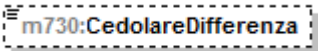
#### complexType **Cedolare\_Secca\_Type**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
children	<a href="#">m730:CedolareDovuta</a> <a href="#">m730:CedolareDifferenza</a> <a href="#">m730:EccedenzaCedolareSecca</a> <a href="#">m730:AccontoCedolare</a>	

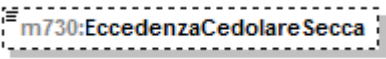
#### element **Cedolare\_Secca\_Type/CedolareDovuta**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*


#### element **Cedolare\_Secca\_Type/CedolareDifferenza**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*

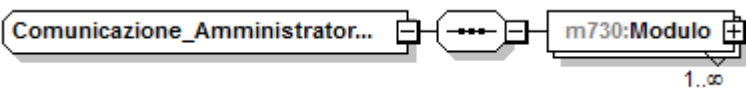
element **Cedolare\_Secca\_Type/EccedenzaCedolareSecca**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNU_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>(\-[1-9]  [1-9])[0-9]*</td> </tr> </tbody> </table>	Kind	Value	pattern	(\-[1-9]  [1-9])[0-9]*
Kind	Value				
pattern	(\-[1-9]  [1-9])[0-9]*				

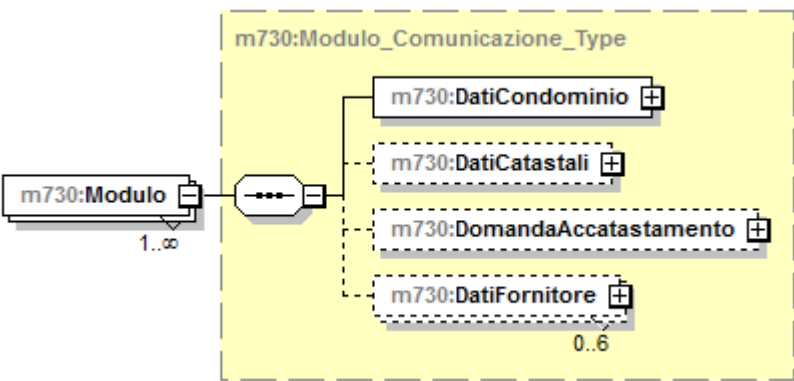
element **Cedolare\_Secca\_Type/AcontoCedolare**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-9]{1}[0-9]*</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

complexType **Comunicazione\_Amministratore\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:Modulo</a>

element **Comunicazione\_Amministratore\_Type/Modulo**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Modulo_Comunicazione_Type</a>
children	<a href="#">m730:DatiCondominio</a> <a href="#">m730:DatiCatastali</a> <a href="#">m730:DomandaAccatastamento</a> <a href="#">m730:DatiFornitore</a>

## complexType Conguaglio\_Type

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:NumeroRate</a> <a href="#">m730:ImportoTrattenutoSaldo</a> <a href="#">m730:ImportoTrattenutoAcconto</a> <a href="#">m730:ImportoDaVersareF24Saldo</a> <a href="#">m730:ImportoDaVersareF24Acc...</a> <a href="#">m730:ImportoRimborsato</a> <a href="#">m730:ImportoRimborsatoAgenzia</a> <a href="#">m730:OpzioneInformativa</a>

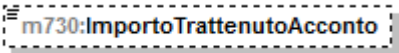
## element Conguaglio\_Type/NumeroRate

diagram																	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730																
type	restriction of <a href="#">DatoN1_Type</a>																
facets	<table> <thead> <tr> <th>Kind</th><th>Value</th></tr> </thead> <tbody> <tr> <td>pattern</td><td>[1-9]</td></tr> <tr> <td>enumeration</td><td>2</td></tr> <tr> <td>enumeration</td><td>3</td></tr> <tr> <td>enumeration</td><td>4</td></tr> <tr> <td>enumeration</td><td>5</td></tr> <tr> <td>enumeration</td><td>6</td></tr> <tr> <td>enumeration</td><td>7</td></tr> </tbody> </table>	Kind	Value	pattern	[1-9]	enumeration	2	enumeration	3	enumeration	4	enumeration	5	enumeration	6	enumeration	7
Kind	Value																
pattern	[1-9]																
enumeration	2																
enumeration	3																
enumeration	4																
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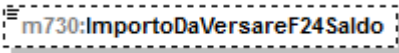
## element Conguaglio\_Type/ImportoTrattenutoSaldo

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <thead> <tr> <th>Kind</th><th>Value</th></tr> </thead> <tbody> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				


element **Conguaglio\_Type/ImportoTrattenutoAcconto**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				


element **Conguaglio\_Type/ImportoDaVersareF24Saldo**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

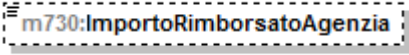
element **Conguaglio\_Type/ImportoDaVersareF24Acconto**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				


element **Conguaglio\_Type/ImportoRimborsato**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

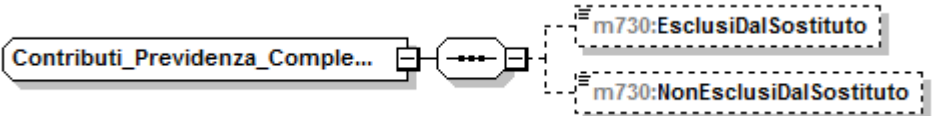
element **Conguaglio\_Type/ImportoRimborsatoAgenzia**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

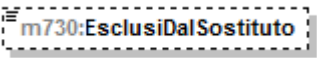
element **Conguaglio\_Type/OpzioneInformativa**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoCB_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[01]</td></tr> </table>	Kind	Value	pattern	[01]
Kind	Value				
pattern	[01]				

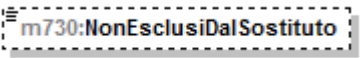
complexType **Contributi\_Previdenza\_Complementare\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:EsclusiDalSostituto</a> <a href="#">m730:NonEsclusiDalSostituto</a>

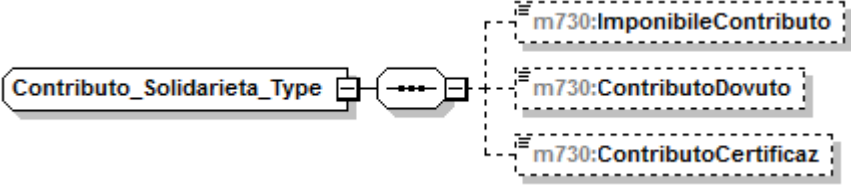
element **Contributi\_Previdenza\_Complementare\_Type/EsclusiDalSostituto**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

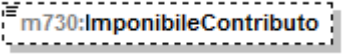
element **Contributi\_Previdenza\_Complementare\_Type/NonEsclusiDalSostituto**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

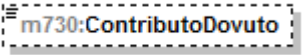
### complexType Contributo\_Solidarieta\_Type

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:ImponibileContributo</a> <a href="#">m730:ContributoDovuto</a> <a href="#">m730:ContributoCertificaz</a>


### element Contributo\_Solidarieta\_Type/ImponibileContributo

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-9]{1}[0-9]*</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

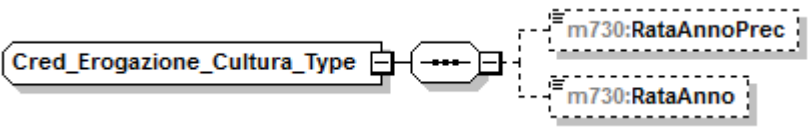
### element Contributo\_Solidarieta\_Type/ContributoDovuto

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-9]{1}[0-9]*</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

### element Contributo\_Solidarieta\_Type/ContributoCertificaz

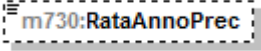
diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-9]{1}[0-9]*</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

### complexType Cred\_Erogazione\_Cultura\_Type


diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730

children	<a href="#">m730:RataAnnoPrec</a> <a href="#">m730:RataAnno</a>
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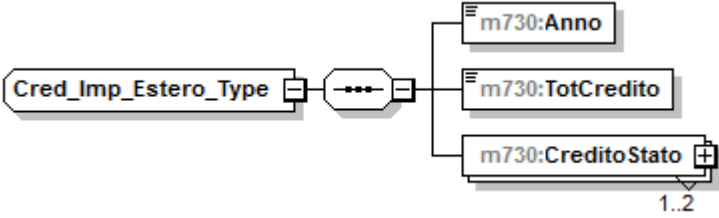
#### element **Cred\_Erogazione\_Cultura\_Type/RataAnnoPrec**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

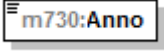
#### element **Cred\_Erogazione\_Cultura\_Type/RataAnno**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

#### complexType **Cred\_Imp\_Estero\_Type**


diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:Anno</a> <a href="#">m730:TotCredito</a> <a href="#">m730:CreditoStato</a>

#### element **Cred\_Imp\_Estero\_Type/Anno**

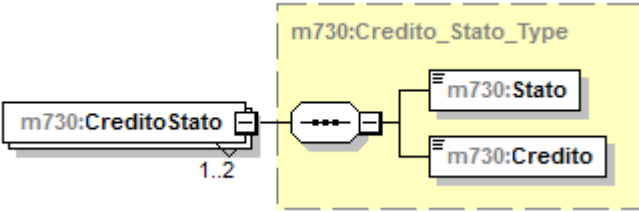
diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoDA_Type</a>				
facets	<table border="1"> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>(18 19 20)[0-9]{2}</td></tr> </table>	Kind	Value	pattern	(18 19 20)[0-9]{2}
Kind	Value				
pattern	(18 19 20)[0-9]{2}				



element **Cred\_Imp\_Estero\_Type/TotCredito**

diagram	 A rectangular box with a small icon on the left and the text "m730:TotCredito" inside.
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP_Type</a>
facets	Kind Value pattern [1-9]{1}[0-9]*

element **Cred\_Imp\_Estero\_Type/CreditoStato**

diagram	 A diagram showing the structure of the m730:CreditoStato element. It consists of a box labeled "m730:CreditoStato" with a multiplicity of "1..2" below it. This box is connected to a central connector box (a rectangle with a dashed line and four dots). This connector box is then connected to a larger box labeled "m730:Credito_Stato_Type" which contains two sub-elements: "m730:Stato" and "m730:Credito".
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Credito_Stato_Type</a>
children	<a href="#">m730:Stato</a> <a href="#">m730:Credito</a>

## complexType **Crediti\_F24\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:Credlrpef</a> <a href="#">m730:CredlrpefDipNoSostituto</a> <a href="#">m730:CodAddReg</a> <a href="#">m730:CredAddReg</a> <a href="#">m730:CredAddRegDipNoSostituto</a> <a href="#">m730:CodiceAddCom</a> <a href="#">m730:CredAddCom</a> <a href="#">m730:CredAddComDipNoSostituto</a> <a href="#">m730:CredCedolare</a> <a href="#">m730:CredCedolareDipNoSostituto</a> <a href="#">m730:CredTassSeparDipNoSostituto</a> <a href="#">m730:CredImpostaSostDipNoSostituto</a> <a href="#">m730:Totale</a> <a href="#">m730:TotaleDipNoSostituto</a>

## element **Crediti\_F24\_Type/Credlrpef**

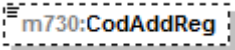
diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

## element **Crediti\_F24\_Type/CredlrpefDipNoSostituto**

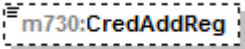
diagram	
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namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*

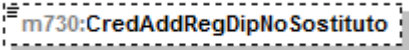
#### element **Crediti\_F24\_Type/CodAddReg**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">Codice Regione_Type</a>	
facets	Kind	Value
	pattern	([0-9A-Z-])&quot;){1}([ 0-9A-Z&amp;:] ' \"- . . /° \"^\"\\( \\) À È É Ì Ò Ù Ü &quot; \\\" \\+)*
	enumeration	1
	enumeration	2
	enumeration	3
	enumeration	4
	enumeration	5
	enumeration	6
	enumeration	7
	enumeration	8
	enumeration	9
	enumeration	10
	enumeration	11
	enumeration	12
	enumeration	13
	enumeration	14
	enumeration	15
	enumeration	16
	enumeration	17
	enumeration	18
	enumeration	19
	enumeration	20
	enumeration	21


#### element **Crediti\_F24\_Type/CredAddReg**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*


#### element **Crediti\_F24\_Type/CredAddRegDipNoSostituto**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*

element **Crediti\_F24\_Type/CodiceAddCom**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoAN_Type</a>
facets	<div>Kind Value</div> <p>pattern ([0-9A-Z-] \&amp;quot;){1}([ 0-9A-Z&amp;amp;] '\ \\. \/ °\^\\( \) À È É Ì Ò Ù Ü \&amp;quot; \\\\ \\+)*</p>


element **Crediti\_F24\_Type/CredAddCom**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-9]{1}[0-9]*</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

element **Crediti\_F24\_Type/CredAddComDipNoSostituto**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-9]{1}[0-9]*</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

element **Crediti\_F24\_Type/CredCedolare**

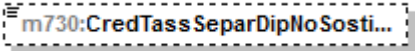
diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-9]{1}[0-9]*</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

element **Crediti\_F24\_Type/CredCedolareDipNoSostituto**

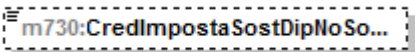
diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP_Type</a>

facets	Kind pattern	Value [1-9]{1}[0-9]*
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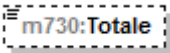
element **Crediti\_F24\_Type/CredTassSeparDipNoSostituto**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind pattern	Value [1-9]{1}[0-9]*

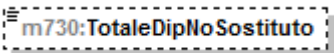
element **Crediti\_F24\_Type/CredImpostaSostDipNoSostituto**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind pattern	Value [1-9]{1}[0-9]*

element **Crediti\_F24\_Type/Totale**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind pattern	Value [1-9]{1}[0-9]*

element **Crediti\_F24\_Type/TotaleDipNoSostituto**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind pattern	Value [1-9]{1}[0-9]*

# complexType **Crediti\_Iposta\_Altri\_Sisma\_Abruzzo\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:Impresa_Professione</a> <a href="#">m730:CreditoImmobileSismaAbruzzo</a> <a href="#">m730:Rateazione</a>

## element **Crediti\_Iposta\_Altri\_Sisma\_Abruzzo\_Type/Impresa\_Professione**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoCB_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[01]</td></tr> </table>	Kind	Value	pattern	[01]
Kind	Value				
pattern	[01]				

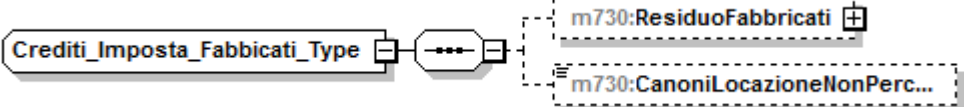
## element **Crediti\_Iposta\_Altri\_Sisma\_Abruzzo\_Type/CreditoImmobileSismaAbruzzo**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Credito Immobile Sisma Abruzzo_Type</a>
children	<a href="#">m730:CodiceFiscale</a> <a href="#">m730:NumeroRata</a> <a href="#">m730:TotaleCredito</a>

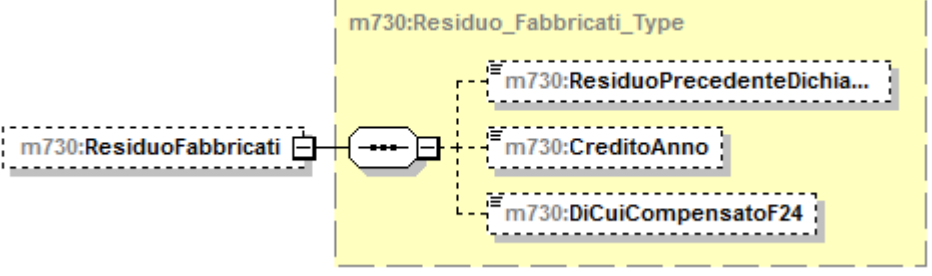
## element **Crediti\_Iposta\_Altri\_Sisma\_Abruzzo\_Type/Rateazione**

diagram									
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730								
type	restriction of <a href="#">DatoNP_Type</a>								
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> <tr> <td>enumeration</td><td>5</td></tr> <tr> <td>enumeration</td><td>10</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*	enumeration	5	enumeration	10
Kind	Value								
pattern	[1-9]{1}[0-9]*								
enumeration	5								
enumeration	10								

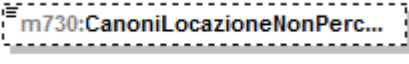
### complexType **Crediti\_Imposta\_Fabbicati\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:ResiduoFabbicati</a> <a href="#">m730:CanoniLocazioneNonPercepiti</a>

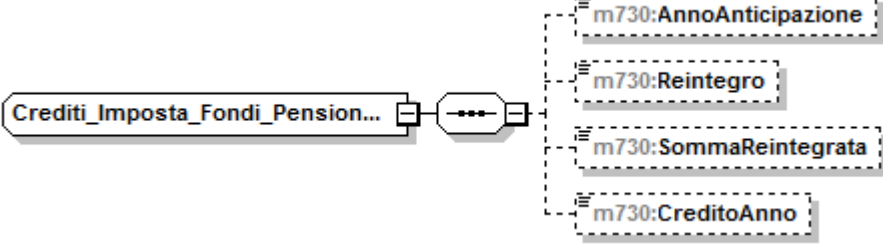
### element **Crediti\_Imposta\_Fabbicati\_Type/ResiduoFabbicati**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Residuo_Fabbicati_Type</a>
children	<a href="#">m730:ResiduoPrecedenteDichiarazione</a> <a href="#">m730:CreditoAnno</a> <a href="#">m730:DiCuiCompensatoF24</a>

### element **Crediti\_Imposta\_Fabbicati\_Type/CanoniLocazioneNonPercepiti**

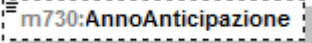
diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-9]{1}[0-9]*</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

### complexType **Crediti\_Imposta\_Fondi\_Pensione\_Type**

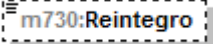
diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730

children	<a href="#">m730:AnnoAnticipazione</a> <a href="#">m730:Reintegro</a> <a href="#">m730:SommaReintegrata</a> <a href="#">m730:CreditoAnno</a>
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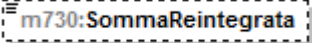
#### element **Crediti\_Imposta\_Fondi\_Pensione\_Type/AnnoAnticipazione**

diagram																											
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730																										
type	<a href="#">m730:Anno Anticipazione Fondo Pensione Type</a>																										
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> <tr> <td>enumeration</td><td>2007</td></tr> <tr> <td>enumeration</td><td>2008</td></tr> <tr> <td>enumeration</td><td>2009</td></tr> <tr> <td>enumeration</td><td>2010</td></tr> <tr> <td>enumeration</td><td>2011</td></tr> <tr> <td>enumeration</td><td>2012</td></tr> <tr> <td>enumeration</td><td>2013</td></tr> <tr> <td>enumeration</td><td>2014</td></tr> <tr> <td>enumeration</td><td>2015</td></tr> <tr> <td>enumeration</td><td>2016</td></tr> <tr> <td>enumeration</td><td>2017</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*	enumeration	2007	enumeration	2008	enumeration	2009	enumeration	2010	enumeration	2011	enumeration	2012	enumeration	2013	enumeration	2014	enumeration	2015	enumeration	2016	enumeration	2017
Kind	Value																										
pattern	[1-9]{1}[0-9]*																										
enumeration	2007																										
enumeration	2008																										
enumeration	2009																										
enumeration	2010																										
enumeration	2011																										
enumeration	2012																										
enumeration	2013																										
enumeration	2014																										
enumeration	2015																										
enumeration	2016																										
enumeration	2017																										

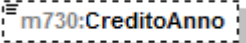
#### element **Crediti\_Imposta\_Fondi\_Pensione\_Type/Reintegro**

diagram									
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730								
type	<a href="#">m730:Reintegro Totale Parziale Type</a>								
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[1-9]</td></tr> <tr> <td>enumeration</td><td>1</td></tr> <tr> <td>enumeration</td><td>2</td></tr> </table>	Kind	Value	pattern	[1-9]	enumeration	1	enumeration	2
Kind	Value								
pattern	[1-9]								
enumeration	1								
enumeration	2								

#### element **Crediti\_Imposta\_Fondi\_Pensione\_Type/SommaReintegrata**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP Type</a>				
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

#### element **Crediti\_Imposta\_Fondi\_Pensione\_Type/CreditoAnno**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP Type</a>




facets	Kind pattern	Value [1-9]{1}[0-9]*
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### complexType **Crediti\_Imposta\_Redditi\_Esteri\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:StatoEsteri</a> <a href="#">m730:Anno</a> <a href="#">m730:RedditoEsteri</a> <a href="#">m730:ImpostaEsteri</a> <a href="#">m730:RedditoComplessivo</a> <a href="#">m730:Imposta_Lorda</a> <a href="#">m730:ImpostaNetta</a> <a href="#">m730:CreditoDichiarazioniPrecedenti</a> <a href="#">m730:DiCuiStatoEsteri</a>


### element **Crediti\_Imposta\_Redditi\_Esteri\_Type/StatoEsteri**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoAN_Type</a>				
facets	<table><tr><td>Kind</td><td>Value</td></tr><tr><td>pattern</td><td>([0-9A-Z- &amp;quot;]{1} [ 0-9A-Z&amp;amp;: ' -\. , /° \'\'( \) À É È Ì Ò Ù Ü &amp;quot;;\\\'\\ \\+)*</td></tr></table>	Kind	Value	pattern	([0-9A-Z- &quot;]{1} [ 0-9A-Z&amp;: ' -\. , /° \'\'( \) À É È Ì Ò Ù Ü &quot;;\\\'\\ \\+)*
Kind	Value				
pattern	([0-9A-Z- &quot;]{1} [ 0-9A-Z&amp;: ' -\. , /° \'\'( \) À É È Ì Ò Ù Ü &quot;;\\\'\\ \\+)*				

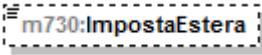
### element **Crediti\_Imposta\_Redditi\_Esteri\_Type/Anno**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	restriction of <a href="#">DatoDA_Type</a>	
facets	Kind pattern	Value (18 19 20)[0-9]{2}


element **Crediti\_Imposta\_Reddit\_Esteri\_Type/RedditoEstero**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP_Type</a>
facets	Kind Value pattern [1-9]{1}[0-9]*

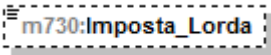
element **Crediti\_Imposta\_Reddit\_Esteri\_Type/ImpostaEstera**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP_Type</a>
facets	Kind Value pattern [1-9]{1}[0-9]*

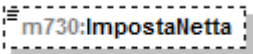
element **Crediti\_Imposta\_Reddit\_Esteri\_Type/RedditoComplessivo**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP_Type</a>
facets	Kind Value pattern [1-9]{1}[0-9]*

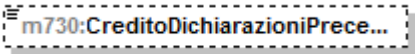
element **Crediti\_Imposta\_Reddit\_Esteri\_Type/Imposta\_Lorda**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP_Type</a>
facets	Kind Value pattern [1-9]{1}[0-9]*

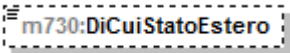
element **Crediti\_Imposta\_Reddit\_Esteri\_Type/ImpostaNetta**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP_Type</a>
facets	Kind Value pattern [1-9]{1}[0-9]*

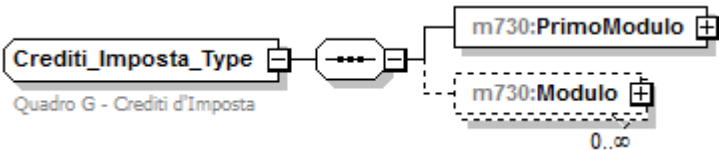
element **Crediti\_Imposta\_Redditi\_Esteri\_Type/CreditoDichiarazioniPrecedenti**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-9]{1}[0-9]*</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

element **Crediti\_Imposta\_Redditi\_Esteri\_Type/DiCuiStatoEstero**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-9]{1}[0-9]*</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

complexType **Crediti\_Imposta\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:PrimoModulo</a> <a href="#">m730:Modulo</a>

element **Crediti\_Imposta\_Type/PrimoModulo**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Primo_Modulo_Crediti_Imposta_Type</a>
children	<a href="#">m730:CreditoImpostaFabbricati</a> <a href="#">m730:CreditoImpostaFondiPensione</a> <a href="#">m730:CreditoImpostaRedditiEsteri</a> <a href="#">m730:CreditoPrimaCasaSismaAbruzzo</a> <a href="#">m730:CreditoAltriSismaAbruzzo</a> <a href="#">m730:CreditoIncrementoOccupazione</a> <a href="#">m730:CreditoImpostaMediazioni</a> <a href="#">m730:CreditoErogazioniCultura</a> <a href="#">m730:CreditoNegoziazione</a> <a href="#">m730:CreditoErogazioniScuola</a> <a href="#">m730:CreditoVideosorveglianza</a>

element **Crediti\_Imposta\_Type/Modulo**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730

type	<a href="#">m730:Modulo_Crediti_Imposta_Type</a>
children	<a href="#">m730:CreditoImpostaFondiPensione</a> <a href="#">m730:CreditoImpostaRedditiEsteri</a> <a href="#">m730:CreditoPrimaCasaSismaAbruzzo</a> <a href="#">m730:CreditoAltriSismaAbruzzo</a> <a href="#">m730:CreditoNegoziazione</a>

#### complexType **Credito\_Erogazioni\_Cultura\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:SpesaAnno</a> <a href="#">m730:ResiduoAnnoPrec</a> <a href="#">m730:RataAnnoPrec</a> <a href="#">m730:RataDueAnniPrec</a>

#### element **Credito\_Erogazioni\_Cultura\_Type/SpesaAnno**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

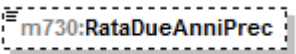
#### element **Credito\_Erogazioni\_Cultura\_Type/ResiduoAnnoPrec**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

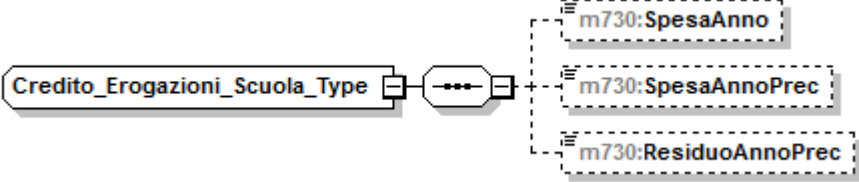
#### element **Credito\_Erogazioni\_Cultura\_Type/RataAnnoPrec**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

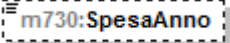
element **Credito\_Erogazioni\_Cultura\_Type/RataDueAnniPrec**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

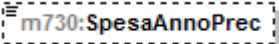
complexType **Credito\_Erogazioni\_Scuola\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:SpesaAnno</a> <a href="#">m730:SpesaAnnoPrec</a> <a href="#">m730:ResiduoAnnoPrec</a>

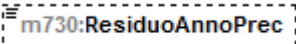
element **Credito\_Erogazioni\_Scuola\_Type/SpesaAnno**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

element **Credito\_Erogazioni\_Scuola\_Type/SpesaAnnoPrec**

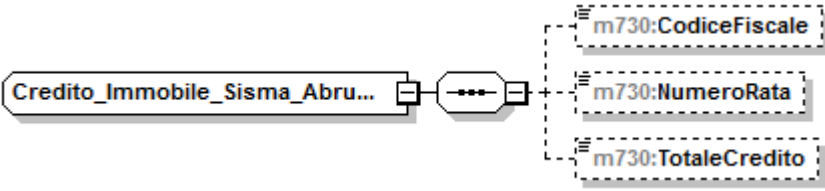
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namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

element **Credito\_Erogazioni\_Scuola\_Type/ResiduoAnnoPrec**

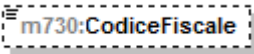
diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730

type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*

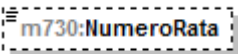
#### complexType **Credito\_Immobile\_Sisma\_Abruzzo\_Type**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
children	<a href="#">m730:CodiceFiscale</a> <a href="#">m730:NumeroRata</a> <a href="#">m730:TotaleCredito</a>	

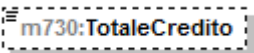
#### element **Credito\_Immobile\_Sisma\_Abruzzo\_Type/CodiceFiscale**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoCF_Type</a>	
facets	Kind	Value
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#### element **Credito\_Immobile\_Sisma\_Abruzzo\_Type/NumeroRata**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	restriction of <a href="#">DatoNP_Type</a>	
facets	Kind	Value
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	enumeration	2
	enumeration	3
	enumeration	4
	enumeration	5
	enumeration	6
	enumeration	7
	enumeration	8
	enumeration	9

#### element **Credito\_Immobile\_Sisma\_Abruzzo\_Type/TotaleCredito**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	

type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*

#### complexType **Credito\_Incremento\_Occupazione\_Type**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
children	<a href="#">m730:ResiduoPrecedenteDichiarazione</a> <a href="#">m730:DiCuiCompensatoF24</a>	

#### element **Credito\_Incremento\_Occupazione\_Type/ResiduoPrecedenteDichiarazione**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*

#### element **Credito\_Incremento\_Occupazione\_Type/DiCuiCompensatoF24**


diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*

#### complexType **Credito\_Negoziazione\_Type**

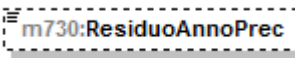
diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
children	<a href="#">m730:CreditoSpettante</a> <a href="#">m730:ResiduoAnnoPrec</a> <a href="#">m730:DiCuiCompensatoF24</a>	




### element **Credito\_Negoziatore\_Type/CreditoSpettante**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP_Type</a>
facets	Kind Value pattern [1-9]{1}[0-9]*

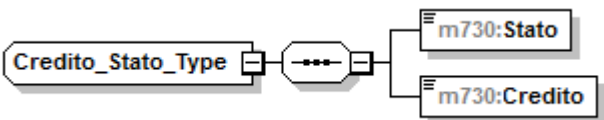
### element **Credito\_Negoziatore\_Type/ResiduoAnnoPrec**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP_Type</a>
facets	Kind Value pattern [1-9]{1}[0-9]*


### element **Credito\_Negoziatore\_Type/DiCuiCompensatoF24**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP_Type</a>
facets	Kind Value pattern [1-9]{1}[0-9]*

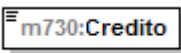
### complexType **Credito\_Stato\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:Stato</a> <a href="#">m730:Credito</a>

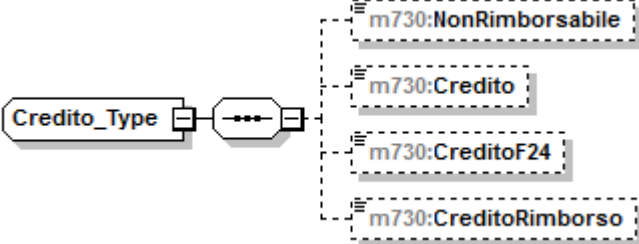
### element **Credito\_Stato\_Type/Stato**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoAN_Type</a>
facets	Kind Value pattern ([0-9A-Z-] &quot;){1}([0-9A-Z&amp;] ' \" \\. / ° \\\" \\( \\) À É Ê Ì Ò Ù Ü &quot; \\\" \\+)*

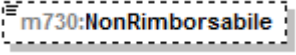
### element **Credito\_Stato\_Type/Credito**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-9]{1}[0-9]*</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

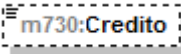
### complexType **Credito\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:NonRimborsabile</a> <a href="#">m730:Credito</a> <a href="#">m730:CreditoF24</a> <a href="#">m730:CreditoRimborso</a>

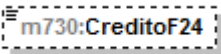
### element **Credito\_Type/NonRimborsabile**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-9]{1}[0-9]*</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

### element **Credito\_Type/Credito**

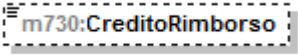
diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-9]{1}[0-9]*</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

### element **Credito\_Type/CreditoF24**

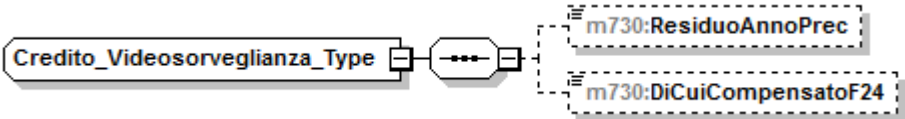
diagram	
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namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*

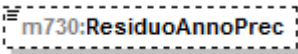
#### element **Credito\_Type/CreditoRimborso**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*


#### complexType **Credito\_Videosorveglianza\_Type**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
children	<a href="#">m730:ResiduoAnnoPrec</a> <a href="#">m730:DiCuiCompensatoF24</a>	

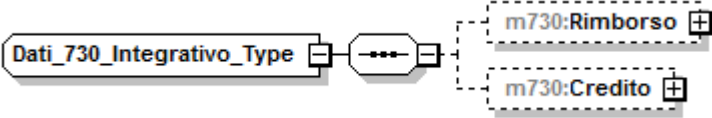
#### element **Credito\_Videosorveglianza\_Type/ResiduoAnnoPrec**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*

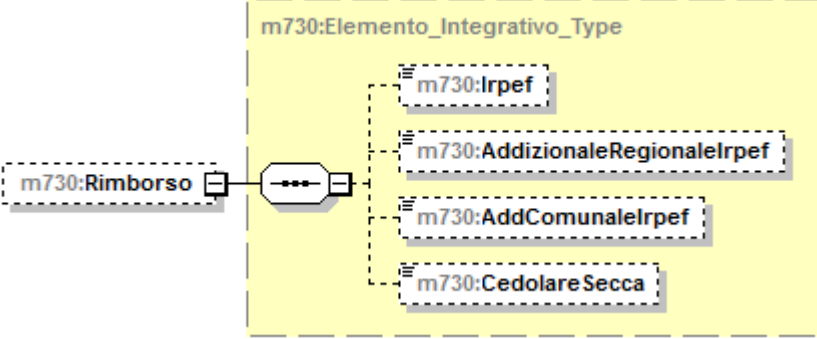
#### element **Credito\_Videosorveglianza\_Type/DiCuiCompensatoF24**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*

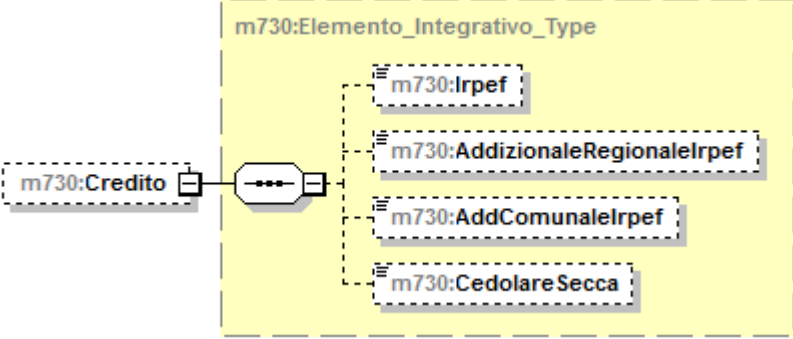
### complexType **Dati\_730\_Integrativo\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:Rimborso</a> <a href="#">m730:Credito</a>


### element **Dati\_730\_Integrativo\_Type/Rimborso**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Elemento_Integrativo_Type</a>
children	<a href="#">m730:Irpef</a> <a href="#">m730:AddizionaleRegionaleIrpef</a> <a href="#">m730:AddComunaleIrpef</a> <a href="#">m730:CedolareSecca</a>

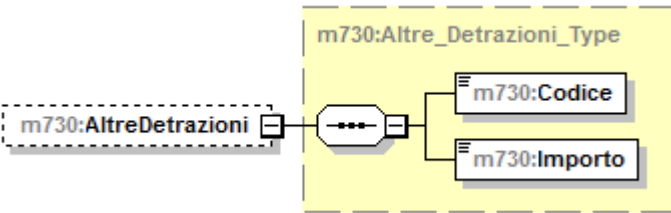
### element **Dati\_730\_Integrativo\_Type/Credito**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Elemento_Integrativo_Type</a>
children	<a href="#">m730:Irpef</a> <a href="#">m730:AddizionaleRegionaleIrpef</a> <a href="#">m730:AddComunaleIrpef</a> <a href="#">m730:CedolareSecca</a>

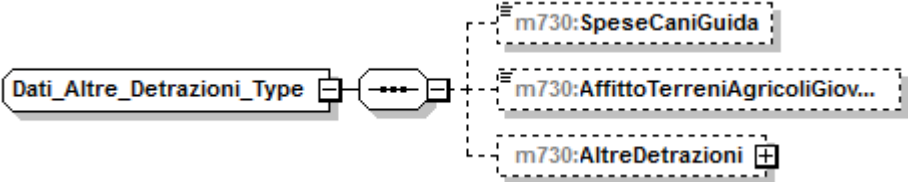
### complexType **Dati\_Altre\_Detrazioni\_Modulo\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:AltreDetrazioni</a>

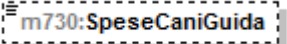
### element **Dati\_Altre\_Detrazioni\_Modulo\_Type/AltreDetrazioni**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Altre_Detrazioni_Type</a>
children	<a href="#">m730:Codice</a> <a href="#">m730:Importo</a>

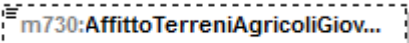
### complexType **Dati\_Altre\_Detrazioni\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:SpeseCaniGuida</a> <a href="#">m730:AffittoTerreniAgricoliGiovani</a> <a href="#">m730:AltreDetrazioni</a>

### element **Dati\_Altre\_Detrazioni\_Type/SpeseCaniGuida**

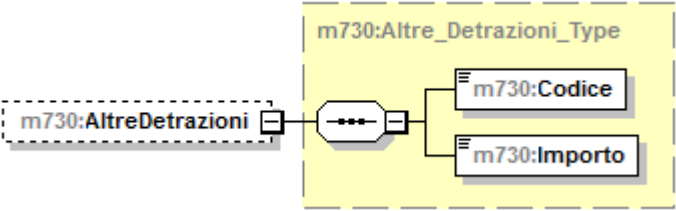
diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoCB_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[01]</td> </tr> </tbody> </table>	Kind	Value	pattern	[01]
Kind	Value				
pattern	[01]				

### element **Dati\_Altre\_Detrazioni\_Type/AffittoTerreniAgricoliGiovani**

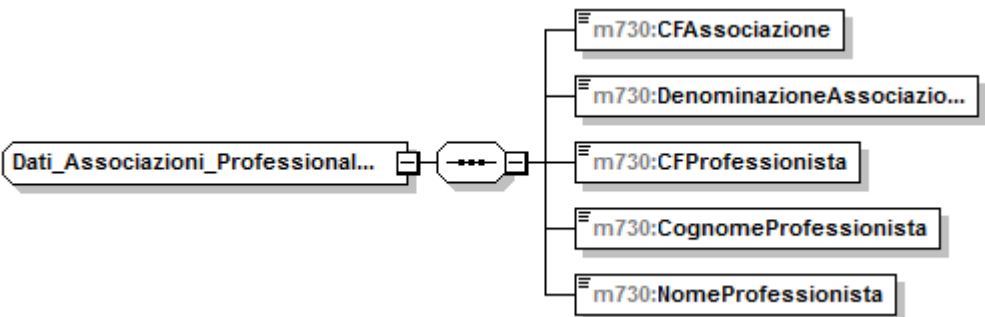
diagram	
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namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*


#### element **Dati\_Altre\_Detrazioni\_Type/AltreDetrazioni**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">m730:Altre_Detrazioni_Type</a>	
children	<a href="#">m730:Codice</a> <a href="#">m730:Importo</a>	

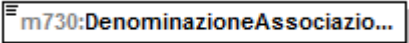
#### complexType **Dati\_Associazioni\_Professionale\_Type**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
children	<a href="#">m730:CFAssociazione</a> <a href="#">m730:DenominazioneAssociazione</a> <a href="#">m730:CFProfessionista</a> <a href="#">m730:CognomeProfessionista</a> <a href="#">m730:NomeProfessionista</a>	


#### element **Dati\_Associazioni\_Professionale\_Type/CFAssociazione**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoCN_Type</a>	
facets	Kind	Value
	pattern	[0-9]{11}

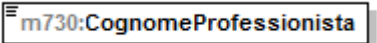
element **Dati\_Associazioni\_Professionale\_Type/DenominazioneAssociazione**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoAN_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>(([0-9A-Z\_]&amp;quot;){1}([ 0-9A-Z&amp;amp;:] ' \"- \\. , / ° \"^ \"\\( \\) À Ê É Ì Ò Ù Ü &amp;quot;; \\\"\\ \\+)*</td> </tr> </tbody> </table>	Kind	Value	pattern	(([0-9A-Z\_]&quot;){1}([ 0-9A-Z&amp;:] ' \"- \\. , / ° \"^ \"\\( \\) À Ê É Ì Ò Ù Ü &quot;; \\\"\\ \\+)*
Kind	Value				
pattern	(([0-9A-Z\_]&quot;){1}([ 0-9A-Z&amp;:] ' \"- \\. , / ° \"^ \"\\( \\) À Ê É Ì Ò Ù Ü &quot;; \\\"\\ \\+)*				

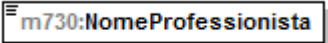
element **Dati\_Associazioni\_Professionale\_Type/CFProfessionista**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoCF_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[0-9]{11}[A-Z]{6}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{3}[A-Z]{1}</td> </tr> </tbody> </table>	Kind	Value	pattern	[0-9]{11}[A-Z]{6}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{3}[A-Z]{1}
Kind	Value				
pattern	[0-9]{11}[A-Z]{6}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{3}[A-Z]{1}				

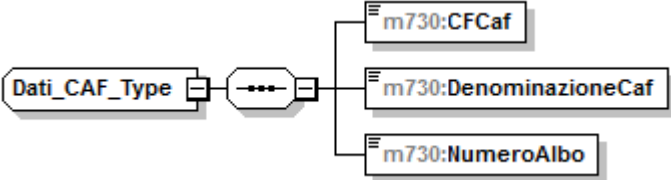
element **Dati\_Associazioni\_Professionale\_Type/CognomeProfessionista**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoAN_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>(([0-9A-Z\_]&amp;quot;){1}([ 0-9A-Z&amp;amp;:] ' \"- \\. , / ° \"^ \"\\( \\) À Ê É Ì Ò Ù Ü &amp;quot;; \\\"\\ \\+)*</td> </tr> </tbody> </table>	Kind	Value	pattern	(([0-9A-Z\_]&quot;){1}([ 0-9A-Z&amp;:] ' \"- \\. , / ° \"^ \"\\( \\) À Ê É Ì Ò Ù Ü &quot;; \\\"\\ \\+)*
Kind	Value				
pattern	(([0-9A-Z\_]&quot;){1}([ 0-9A-Z&amp;:] ' \"- \\. , / ° \"^ \"\\( \\) À Ê É Ì Ò Ù Ü &quot;; \\\"\\ \\+)*				

element **Dati\_Associazioni\_Professionale\_Type/NomeProfessionista**

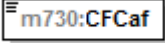
diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoAN_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>(([0-9A-Z\_]&amp;quot;){1}([ 0-9A-Z&amp;amp;:] ' \"- \\. , / ° \"^ \"\\( \\) À Ê É Ì Ò Ù Ü &amp;quot;; \\\"\\ \\+)*</td> </tr> </tbody> </table>	Kind	Value	pattern	(([0-9A-Z\_]&quot;){1}([ 0-9A-Z&amp;:] ' \"- \\. , / ° \"^ \"\\( \\) À Ê É Ì Ò Ù Ü &quot;; \\\"\\ \\+)*
Kind	Value				
pattern	(([0-9A-Z\_]&quot;){1}([ 0-9A-Z&amp;:] ' \"- \\. , / ° \"^ \"\\( \\) À Ê É Ì Ò Ù Ü &quot;; \\\"\\ \\+)*				

complexType **Dati\_CAF\_Type**

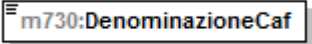
diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730

children	<a href="#">m730:CFCaf</a> <a href="#">m730:DenominazioneCaf</a> <a href="#">m730:NumeroAlbo</a>
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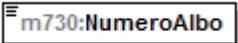
#### element **Dati\_CAF\_Type/CFCaf**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoCN_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[0-9]{11}</td></tr> </table>	Kind	Value	pattern	[0-9]{11}
Kind	Value				
pattern	[0-9]{11}				

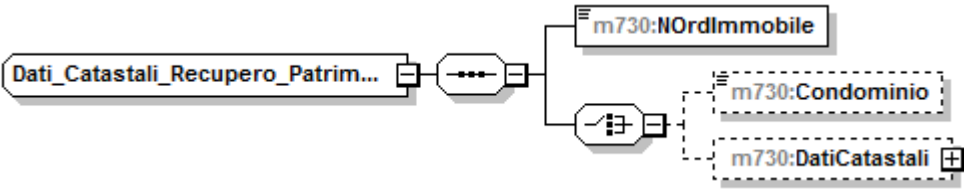
#### element **Dati\_CAF\_Type/DenominazioneCaf**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoAN_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>(([0-9A-Z\-\_]\&amp;quot;){1}([ 0-9A-Z&amp;amp;#xA0;] ' \" data-bbox="195 415 720 435"/&gt;</td></tr> </table>	Kind	Value	pattern	(([0-9A-Z\-\_]\&quot;){1}([ 0-9A-Z&amp;#xA0;] ' \" data-bbox="195 415 720 435"/>
Kind	Value				
pattern	(([0-9A-Z\-\_]\&quot;){1}([ 0-9A-Z&amp;#xA0;] ' \" data-bbox="195 415 720 435"/>				

#### element **Dati\_CAF\_Type/NumeroAlbo**

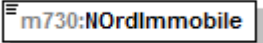
diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	restriction of <a href="#">DatoNP_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

#### complexType **Dati\_Catastali\_Recupero\_Patrimonio\_Edilizio\_Type**

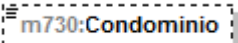
diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:NOrdImmobile</a> <a href="#">m730:Condominio</a> <a href="#">m730:DatiCatastali</a>



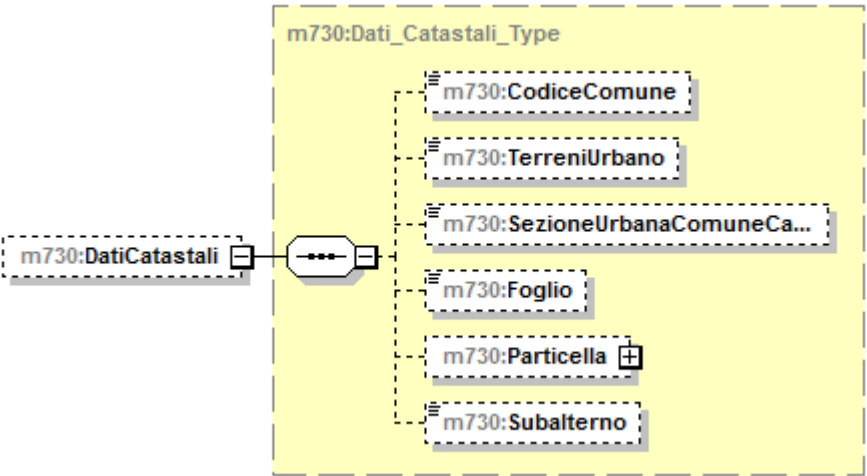
element **Dati\_Catastali\_Ricupero\_Patrimonio\_Edilizio\_Type/NOrdImmobile**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP_Type</a>
facets	Kind Value pattern [1-9]{1}[0-9]*

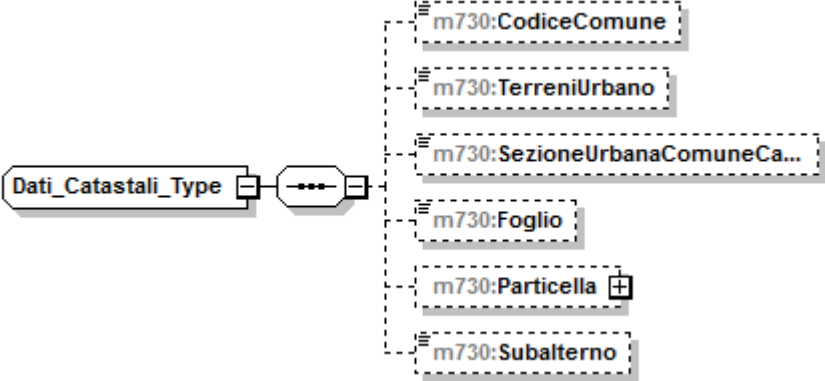
element **Dati\_Catastali\_Ricupero\_Patrimonio\_Edilizio\_Type/Condominio**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoCB_Type</a>
facets	Kind Value pattern [01]

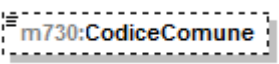
element **Dati\_Catastali\_Ricupero\_Patrimonio\_Edilizio\_Type/DatiCatastali**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Dati_Catastali_Type</a>
children	<a href="#">m730:CodiceComune</a> <a href="#">m730:TerreniUrbano</a> <a href="#">m730:SezioneUrbanaComuneCatastale</a> <a href="#">m730:Foglio</a> <a href="#">m730:Particella</a> <a href="#">m730:Subalterno</a>


## complexType Dati\_Catastali\_Type

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:CodiceComune</a> <a href="#">m730:TerreniUrbano</a> <a href="#">m730:SezioneUrbanaComuneCatastale</a> <a href="#">m730:Foglio</a> <a href="#">m730:Particella</a> <a href="#">m730:Subalterno</a>

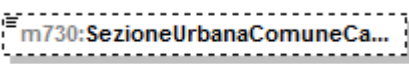
## element Dati\_Catastali\_Type/CodiceComune

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoAN_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>(([0-9A-Z\-\]]&amp;quot;){1}([ 0-9A-Z&amp;amp;]]'\-\. , /'^\(\ )\ À È É Ì Ò Ù Ü &amp;quot;;\\ / +)*</td> </tr> </tbody> </table>	Kind	Value	pattern	(([0-9A-Z\-\]]&quot;){1}([ 0-9A-Z&amp;]]'\-\. , /'^\(\ )\ À È É Ì Ò Ù Ü &quot;;\\ / +)*
Kind	Value				
pattern	(([0-9A-Z\-\]]&quot;){1}([ 0-9A-Z&amp;]]'\-\. , /'^\(\ )\ À È É Ì Ò Ù Ü &quot;;\\ / +)*				

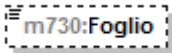
## element Dati\_Catastali\_Type/TerreniUrbano

diagram									
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730								
type	<a href="#">m730:Terreni Urbano_Type</a>								
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>(([0-9A-Z\-\]]&amp;quot;){1}([ 0-9A-Z&amp;amp;]]'\-\. , /'^\(\ )\ À È É Ì Ò Ù Ü &amp;quot;;\\ / +)*</td> </tr> <tr> <td>enumeration</td> <td>T</td> </tr> <tr> <td>enumeration</td> <td>U</td> </tr> </tbody> </table>	Kind	Value	pattern	(([0-9A-Z\-\]]&quot;){1}([ 0-9A-Z&amp;]]'\-\. , /'^\(\ )\ À È É Ì Ò Ù Ü &quot;;\\ / +)*	enumeration	T	enumeration	U
Kind	Value								
pattern	(([0-9A-Z\-\]]&quot;){1}([ 0-9A-Z&amp;]]'\-\. , /'^\(\ )\ À È É Ì Ò Ù Ü &quot;;\\ / +)*								
enumeration	T								
enumeration	U								

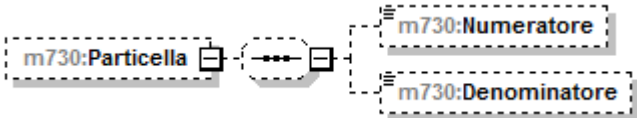
## element Dati\_Catastali\_Type/SezioneUrbanaComuneCatastale

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoAN_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>(([0-9A-Z\-\]]&amp;quot;){1}([ 0-9A-Z&amp;amp;]]'\-\. , /'^\(\ )\ À È É Ì Ò Ù Ü &amp;quot;;\\ / +)*</td> </tr> </tbody> </table>	Kind	Value	pattern	(([0-9A-Z\-\]]&quot;){1}([ 0-9A-Z&amp;]]'\-\. , /'^\(\ )\ À È É Ì Ò Ù Ü &quot;;\\ / +)*
Kind	Value				
pattern	(([0-9A-Z\-\]]&quot;){1}([ 0-9A-Z&amp;]]'\-\. , /'^\(\ )\ À È É Ì Ò Ù Ü &quot;;\\ / +)*				

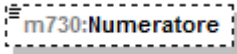
### element **Dati\_Catastali\_Type/Foglio**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoAN_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>(([0-9A-Z\-\]]&amp;quot;){1}([ 0-9A-Z&amp;amp;]) [\-\\., /° °\°\(\ )\ À È É Ì Ò Ù Ü &amp;quot; \\ / +)*</td> </tr> </tbody> </table>	Kind	Value	pattern	(([0-9A-Z\-\]]&quot;){1}([ 0-9A-Z&amp;]) [\-\\., /° °\°\(\ )\ À È É Ì Ò Ù Ü &quot; \\ / +)*
Kind	Value				
pattern	(([0-9A-Z\-\]]&quot;){1}([ 0-9A-Z&amp;]) [\-\\., /° °\°\(\ )\ À È É Ì Ò Ù Ü &quot; \\ / +)*				

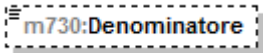
### element **Dati\_Catastali\_Type/Particella**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:Numeratore</a> <a href="#">m730:Denominatore</a>

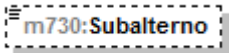
### element **Dati\_Catastali\_Type/Particella/Numeratore**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoAN_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>(([0-9A-Z\-\]]&amp;quot;){1}([ 0-9A-Z&amp;amp;]) [\-\\., /° °\°\(\ )\ À È É Ì Ò Ù Ü &amp;quot; \\ / +)*</td> </tr> </tbody> </table>	Kind	Value	pattern	(([0-9A-Z\-\]]&quot;){1}([ 0-9A-Z&amp;]) [\-\\., /° °\°\(\ )\ À È É Ì Ò Ù Ü &quot; \\ / +)*
Kind	Value				
pattern	(([0-9A-Z\-\]]&quot;){1}([ 0-9A-Z&amp;]) [\-\\., /° °\°\(\ )\ À È É Ì Ò Ù Ü &quot; \\ / +)*				

### element **Dati\_Catastali\_Type/Particella/Denominatore**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoAN_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>(([0-9A-Z\-\]]&amp;quot;){1}([ 0-9A-Z&amp;amp;]) [\-\\., /° °\°\(\ )\ À È É Ì Ò Ù Ü &amp;quot; \\ / +)*</td> </tr> </tbody> </table>	Kind	Value	pattern	(([0-9A-Z\-\]]&quot;){1}([ 0-9A-Z&amp;]) [\-\\., /° °\°\(\ )\ À È É Ì Ò Ù Ü &quot; \\ / +)*
Kind	Value				
pattern	(([0-9A-Z\-\]]&quot;){1}([ 0-9A-Z&amp;]) [\-\\., /° °\°\(\ )\ À È É Ì Ò Ù Ü &quot; \\ / +)*				


### element **Dati\_Catastali\_Type/Subalterno**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoAN_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>(([0-9A-Z\-\]]&amp;quot;){1}([ 0-9A-Z&amp;amp;]) [\-\\., /° °\°\(\ )\ À È É Ì Ò Ù Ü &amp;quot; \\ / +)*</td> </tr> </tbody> </table>	Kind	Value	pattern	(([0-9A-Z\-\]]&quot;){1}([ 0-9A-Z&amp;]) [\-\\., /° °\°\(\ )\ À È É Ì Ò Ù Ü &quot; \\ / +)*
Kind	Value				
pattern	(([0-9A-Z\-\]]&quot;){1}([ 0-9A-Z&amp;]) [\-\\., /° °\°\(\ )\ À È É Ì Ò Ù Ü &quot; \\ / +)*				

complexType **Dati\_Condominio\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:CodiceFiscale</a> <a href="#">m730:Denominazione</a>


element **Dati\_Condominio\_Type/CodiceFiscale**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoCF_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[0-9]{11}[A-Z]{6}[0-9LMNPQRSTUVWXYZ]{2}[A-Z]{1}[0-9LMNPQRSTUVWXYZ]{2}[A-Z]{1}[0-9LMNPQRSTUVWXYZ]{3}[A-Z]{1}</td> </tr> </tbody> </table>	Kind	Value	pattern	[0-9]{11}[A-Z]{6}[0-9LMNPQRSTUVWXYZ]{2}[A-Z]{1}[0-9LMNPQRSTUVWXYZ]{2}[A-Z]{1}[0-9LMNPQRSTUVWXYZ]{3}[A-Z]{1}
Kind	Value				
pattern	[0-9]{11}[A-Z]{6}[0-9LMNPQRSTUVWXYZ]{2}[A-Z]{1}[0-9LMNPQRSTUVWXYZ]{2}[A-Z]{1}[0-9LMNPQRSTUVWXYZ]{3}[A-Z]{1}				

element **Dati\_Condominio\_Type/Denominazione**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoAN_Type</a>
facets	<div>Kind Value</div> <p>pattern ([0-9A-Z- ] \"}{1}([ 0-9A-Z&amp;amp;] ' \" \\. \/ ^ _ \\\\ \\ )À È É Ì Ò Ù Ü &amp;quot;:\\\\ \\+)*</p>

complexType **Dati\_Coniuge\_Type**

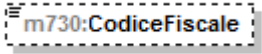
diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:Tipo</a> <a href="#">m730:CodiceFiscale</a> <a href="#">m730:Mesi</a>

element **Dati\_Coniuge\_Type/Tipo**

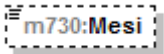
diagram	
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namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoCB_Type</a>	
facets	Kind	Value
	pattern	[01]

#### element **Dati\_Coniuge\_Type/CodiceFiscale**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoCF_Type</a>	
facets	Kind	Value
	pattern	[0-9]{11}[A-Z]{6}[0-9LMNPQRSTUVWXYZ]{2}[A-Z]{1}[0-9LMNPQRSTUVWXYZ]{2}[A-Z]{1}[0-9LMNPQRSTUVWXYZ]{3}[A-Z]{1}

#### element **Dati\_Coniuge\_Type/Mesi**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">m730:Mesi_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*
	enumeration	1
	enumeration	2
	enumeration	3
	enumeration	4
	enumeration	5
	enumeration	6
	enumeration	7
	enumeration	8
	enumeration	9
	enumeration	10
	enumeration	11
	enumeration	12

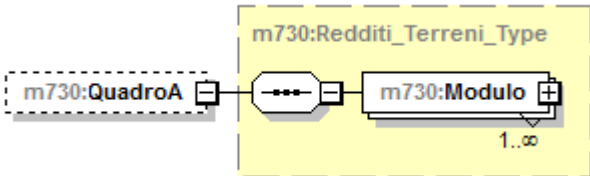
## complexType **Dati\_Contabili\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:Familiari</a> <a href="#">m730:QuadroA</a> <a href="#">m730:QuadroB</a> <a href="#">m730:QuadroC</a> <a href="#">m730:QuadroD</a> <a href="#">m730:QuadroE</a> <a href="#">m730:QuadroF</a> <a href="#">m730:QuadroG</a> <a href="#">m730:QuadroI</a> <a href="#">m730:ProspettoLiquidazione</a> <a href="#">m730:Prospetto_Annotazioni</a> <a href="#">m730:QuadroK</a>

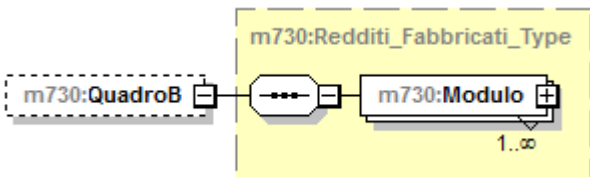
## element **Dati\_Contabili\_Type/Familiari**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Familiari_Type</a>
children	<a href="#">m730:PrimoModulo</a> <a href="#">m730:Modulo</a>

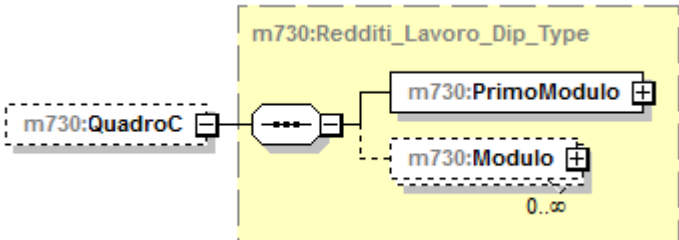
element **Dati\_Contabili\_Type/QuadroA**

diagram	 <p>The diagram shows a dashed box labeled <b>m730:QuadroA</b> connected to a yellow box labeled <b>m730:Redditi_Terreni_Type</b>. Inside the yellow box, there is a sequence of two elements: <b>m730:Modulo</b> and <b>m730:Modulo</b>. The second <b>m730:Modulo</b> has a multiplicity of <b>1..∞</b>.</p>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Redditi_Terreni_Type</a>
children	<a href="#">m730:Modulo</a>

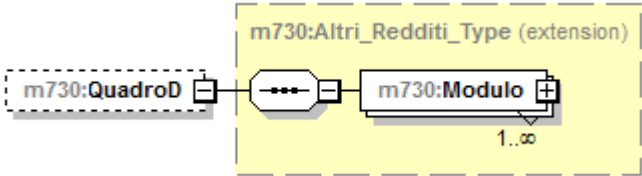
element **Dati\_Contabili\_Type/QuadroB**

diagram	 <p>The diagram shows a dashed box labeled <b>m730:QuadroB</b> connected to a yellow box labeled <b>m730:Redditi_Fabbricati_Type</b>. Inside the yellow box, there is a sequence of two elements: <b>m730:Modulo</b> and <b>m730:Modulo</b>. The second <b>m730:Modulo</b> has a multiplicity of <b>1..∞</b>.</p>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Redditi_Fabbricati_Type</a>
children	<a href="#">m730:Modulo</a>

element **Dati\_Contabili\_Type/QuadroC**

diagram	 <p>The diagram shows a dashed box labeled <b>m730:QuadroC</b> connected to a yellow box labeled <b>m730:Redditi_Lavoro_Dip_Type</b>. Inside the yellow box, there is a sequence of two elements: <b>m730:PrimoModulo</b> and <b>m730:Modulo</b>. The <b>m730:Modulo</b> has a multiplicity of <b>0..∞</b>.</p>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Redditi_Lavoro_Dip_Type</a>
children	<a href="#">m730:PrimoModulo</a> <a href="#">m730:Modulo</a>

element **Dati\_Contabili\_Type/QuadroD**

diagram	 <p>The diagram shows a dashed box labeled <b>m730:QuadroD</b> connected to a yellow box labeled <b>m730:Altri_Redditi_Type (extension)</b>. Inside the yellow box, there is a sequence of two elements: <b>m730:Modulo</b> and <b>m730:Modulo</b>. The second <b>m730:Modulo</b> has a multiplicity of <b>1..∞</b>.</p>
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namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	extension of <a href="#">m730:Altri_Redditi_Type</a>
children	<a href="#">m730:Modulo</a>

#### element **Dati\_Contabili\_Type/QuadroE**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Oneri_Type</a>
children	<a href="#">m730:PrimoModulo</a> <a href="#">m730:Modulo</a>

#### element **Dati\_Contabili\_Type/QuadroF**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Acconti_Ritenute_Type</a>
children	<a href="#">m730:PrimoModulo</a> <a href="#">m730:Modulo</a>

#### element **Dati\_Contabili\_Type/QuadroG**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Crediti_Imposta_Type</a>



children	<a href="#">m730:PrimoModulo</a> <a href="#">m730:Modulo</a>
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#### element **Dati\_Contabili\_Type/Quadrol**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Quadro_I_Type</a>
children	<a href="#">m730:Importo</a> <a href="#">m730:Casella</a>

#### element **Dati\_Contabili\_Type/ProspettoLiquidazione**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Prospetto_Liquidazione_Type</a>
children	<a href="#">m730:PrimoModulo</a> <a href="#">m730:Modulo</a>

#### element **Dati\_Contabili\_Type/Prospetto\_Annotazioni**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Prospetto_Annotazioni_Type</a>
children	<a href="#">m730:Modulo_Annotazioni</a>

### element **Dati\_Contabili\_Type/QuadroK**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Comunicazione_Amministratore_Type</a>
children	<a href="#">m730:Modulo</a>

### complexType **Dati\_Contratto\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:DataRegContratto</a> <a href="#">m730:SerieContratto</a> <a href="#">m730:NumeroContratto</a> <a href="#">m730:Sottonumero</a> <a href="#">m730:CodiceUfficio</a> <a href="#">m730:IdentificativoContratto</a>

### element **Dati\_Contratto\_Type/DataRegContratto**

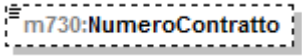
diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoDT_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>((([0-9]{12}[0-9]{3}[01])([0-9]{13578}[1012]\d{4}))*([([0-9]{12}[0-9]{30}(0[469][11]\d{4}))*([0-9]{12}[0-9]{2[0-8])(02)\d{4}}))*((29)(02)([02468][048]00))*((29)(02)([13579][26]00))*((29)(02)([0-9][0-9][048]))*((29)(02)([0-9][0-9][2468][048]))*((29)(02)([0-9][0-9][13579][26]))))</td> </tr> </tbody> </table>	Kind	Value	pattern	((([0-9]{12}[0-9]{3}[01])([0-9]{13578}[1012]\d{4}))*([([0-9]{12}[0-9]{30}(0[469][11]\d{4}))*([0-9]{12}[0-9]{2[0-8])(02)\d{4}}))*((29)(02)([02468][048]00))*((29)(02)([13579][26]00))*((29)(02)([0-9][0-9][048]))*((29)(02)([0-9][0-9][2468][048]))*((29)(02)([0-9][0-9][13579][26]))))
Kind	Value				
pattern	((([0-9]{12}[0-9]{3}[01])([0-9]{13578}[1012]\d{4}))*([([0-9]{12}[0-9]{30}(0[469][11]\d{4}))*([0-9]{12}[0-9]{2[0-8])(02)\d{4}}))*((29)(02)([02468][048]00))*((29)(02)([13579][26]00))*((29)(02)([0-9][0-9][048]))*((29)(02)([0-9][0-9][2468][048]))*((29)(02)([0-9][0-9][13579][26]))))				

### element **Dati\_Contratto\_Type/SerieContratto**


diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730

type	<a href="#">m730:Serie Registrazione Contratto Type</a>	
facets	Kind	Value
	pattern	(([0-9A-Z\-\]]&quot;){1}([ 0-9A-Z&amp;]] ' \"- \". , / ° \"^\"\\( \\) À Ê É Ì Ò Ù Ü &quot;; \\N \\ +)*
	enumeration	3
	enumeration	3A
	enumeration	3B
	enumeration	3P
	enumeration	1T
	enumeration	3T

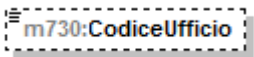
#### element **Dati\_Contratto\_Type/NumeroContratto**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoAN Type</a>	
facets	Kind	Value
	pattern	(([0-9A-Z\-\]]&quot;){1}([ 0-9A-Z&amp;]] ' \"- \". , / ° \"^\"\\( \\) À Ê É Ì Ò Ù Ü &quot;; \\N \\ +)*

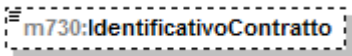
#### element **Dati\_Contratto\_Type/Sottonumero**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoAN Type</a>	
facets	Kind	Value
	pattern	(([0-9A-Z\-\]]&quot;){1}([ 0-9A-Z&amp;]] ' \"- \". , / ° \"^\"\\( \\) À Ê É Ì Ò Ù Ü &quot;; \\N \\ +)*

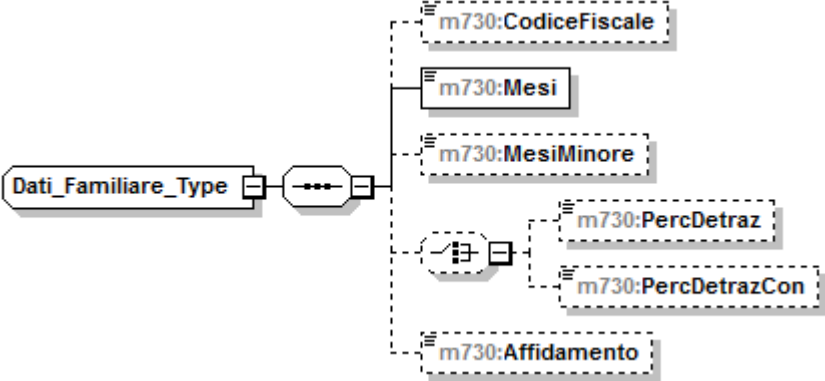
#### element **Dati\_Contratto\_Type/CodiceUfficio**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	restriction of <a href="#">DatoAN Type</a>	
facets	Kind	Value
	pattern	(([0-9A-Z\-\]]&quot;){1}([ 0-9A-Z&amp;]] ' \"- \". , / ° \"^\"\\( \\) À Ê É Ì Ò Ù Ü &quot;; \\N \\ +)*

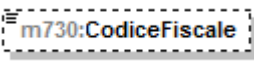
#### element **Dati\_Contratto\_Type/IdentificativoContratto**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoAN Type</a>	
facets	Kind	Value
	pattern	(([0-9A-Z\-\]]&quot;){1}([ 0-9A-Z&amp;]] ' \"- \". , / ° \"^\"\\( \\) À Ê É Ì Ò Ù Ü &quot;; \\N \\ +)*


## complexType **Dati\_Familiare\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:CodiceFiscale</a> <a href="#">m730:Mesi</a> <a href="#">m730:MesiMinore</a> <a href="#">m730:PercDetraz</a> <a href="#">m730:PercDetrazCon</a> <a href="#">m730:Affidamento</a>

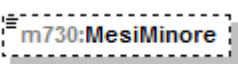
## element **Dati\_Familiare\_Type/CodiceFiscale**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoCF_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[0-9]{11}[A-Z]{6}[0-9LMNPQRSTUUV]{2}[A-Z]{1}[0-9LMNPQRSTUUV]{2}[A-Z]{1}[0-9LMNPQRSTUUV]{3}[A-Z]{1}</td> </tr> </tbody> </table>	Kind	Value	pattern	[0-9]{11}[A-Z]{6}[0-9LMNPQRSTUUV]{2}[A-Z]{1}[0-9LMNPQRSTUUV]{2}[A-Z]{1}[0-9LMNPQRSTUUV]{3}[A-Z]{1}
Kind	Value				
pattern	[0-9]{11}[A-Z]{6}[0-9LMNPQRSTUUV]{2}[A-Z]{1}[0-9LMNPQRSTUUV]{2}[A-Z]{1}[0-9LMNPQRSTUUV]{3}[A-Z]{1}				

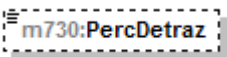
## element **Dati\_Familiare\_Type/Mesi**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-9]{1}[0-9]*</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

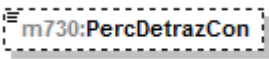
## element **Dati\_Familiare\_Type/MesiMinore**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-9]{1}[0-9]*</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				


### element **Dati\_Familiare\_Type/PercDetraz**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoPC_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[0-9]?[0-9](, \d{1,3})? 100(,0{1,3})?</td> </tr> </tbody> </table>	Kind	Value	pattern	[0-9]?[0-9](, \d{1,3})? 100(,0{1,3})?
Kind	Value				
pattern	[0-9]?[0-9](, \d{1,3})? 100(,0{1,3})?				

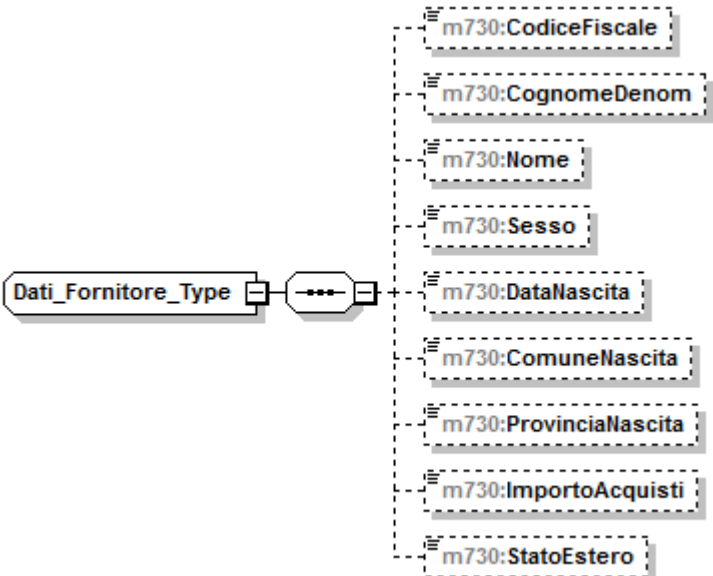
### element **Dati\_Familiare\_Type/PercDetrazCon**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoAN_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>([0-9A-Z\-\-]&amp;quot;){1}([ 0-9A-Z&amp;amp;:] ' \- \., / ° \'\'\\( \) À Ê È Ì Ò Ù Ü &amp;quot;; \\ / +)*</td> </tr> </tbody> </table>	Kind	Value	pattern	([0-9A-Z\-\-]&quot;){1}([ 0-9A-Z&amp;:] ' \- \., / ° \'\'\\( \) À Ê È Ì Ò Ù Ü &quot;; \\ / +)*
Kind	Value				
pattern	([0-9A-Z\-\-]&quot;){1}([ 0-9A-Z&amp;:] ' \- \., / ° \'\'\\( \) À Ê È Ì Ò Ù Ü &quot;; \\ / +)*				

### element **Dati\_Familiare\_Type/Affidamento**

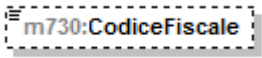
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namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoCB_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[01]</td> </tr> </tbody> </table>	Kind	Value	pattern	[01]
Kind	Value				
pattern	[01]				

### complexType **Dati\_Fornitore\_Type**


diagram	 <p>The diagram shows a complex type <b>Dati_Fornitore_Type</b> (represented by a rounded rectangle) connected to a sequence container (a rectangle with a dashed line and a small square). This container lists nine elements, each in a dashed box: <b>m730:CodiceFiscale</b>, <b>m730:CognomeDenom</b>, <b>m730:Nome</b>, <b>m730:Sesso</b>, <b>m730:DataNascita</b>, <b>m730:ComuneNascita</b>, <b>m730:ProvincialNascita</b>, <b>m730:ImportoAcquisti</b>, and <b>m730:StatoEstero</b>.</p>
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namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:CodiceFiscale</a> <a href="#">m730:CognomeDenom</a> <a href="#">m730:Nome</a> <a href="#">m730:Sesso</a> <a href="#">m730:DataNascita</a> <a href="#">m730:ComuneNascita</a> <a href="#">m730:ProvinciaNascita</a> <a href="#">m730:ImportoAcquisti</a> <a href="#">m730:StatoEstero</a>

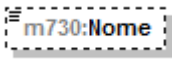
#### element **Dati\_Fornitore\_Type/CodiceFiscale**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoCF_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[0-9]{11}[A-Z]{6}[0-9LMNPQRSTUWV]{2}[A-Z]{1}[0-9LMNPQRSTUWV]{2}[A-Z]{1}[0-9LMNPQRSTUWV]{3}[A-Z]{1}</td> </tr> </tbody> </table>	Kind	Value	pattern	[0-9]{11}[A-Z]{6}[0-9LMNPQRSTUWV]{2}[A-Z]{1}[0-9LMNPQRSTUWV]{2}[A-Z]{1}[0-9LMNPQRSTUWV]{3}[A-Z]{1}
Kind	Value				
pattern	[0-9]{11}[A-Z]{6}[0-9LMNPQRSTUWV]{2}[A-Z]{1}[0-9LMNPQRSTUWV]{2}[A-Z]{1}[0-9LMNPQRSTUWV]{3}[A-Z]{1}				

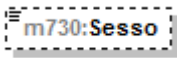
#### element **Dati\_Fornitore\_Type/CognomeDenom**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoAN_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>([0-9A-Z-] \"){1}([ 0-9A-Z&amp;#223; ' \"- \". , / ° \"\\( \\) À É Ê Ì Ò Ù Ü &amp;quot; \\\" \\+)*</td> </tr> </tbody> </table>	Kind	Value	pattern	([0-9A-Z-] \"){1}([ 0-9A-Z&#223; ' \"- \". , / ° \"\\( \\) À É Ê Ì Ò Ù Ü &quot; \\\" \\+)*
Kind	Value				
pattern	([0-9A-Z-] \"){1}([ 0-9A-Z&#223; ' \"- \". , / ° \"\\( \\) À É Ê Ì Ò Ù Ü &quot; \\\" \\+)*				

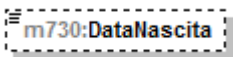
#### element **Dati\_Fornitore\_Type/Nome**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoAN_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>([0-9A-Z-] \"){1}([ 0-9A-Z&amp;#223; ' \"- \". , / ° \"\\( \\) À É Ê Ì Ò Ù Ü &amp;quot; \\\" \\+)*</td> </tr> </tbody> </table>	Kind	Value	pattern	([0-9A-Z-] \"){1}([ 0-9A-Z&#223; ' \"- \". , / ° \"\\( \\) À É Ê Ì Ò Ù Ü &quot; \\\" \\+)*
Kind	Value				
pattern	([0-9A-Z-] \"){1}([ 0-9A-Z&#223; ' \"- \". , / ° \"\\( \\) À É Ê Ì Ò Ù Ü &quot; \\\" \\+)*				

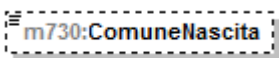
#### element **Dati\_Fornitore\_Type/Sesso**

diagram									
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730								
type	<a href="#">Sesso_Type</a>								
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>([0-9A-Z-] \"){1}([ 0-9A-Z&amp;#223; ' \"- \". , / ° \"\\( \\) À É Ê Ì Ò Ù Ü &amp;quot; \\\" \\+)*</td> </tr> <tr> <td>enumeration</td> <td>M</td> </tr> <tr> <td>enumeration</td> <td>F</td> </tr> </tbody> </table>	Kind	Value	pattern	([0-9A-Z-] \"){1}([ 0-9A-Z&#223; ' \"- \". , / ° \"\\( \\) À É Ê Ì Ò Ù Ü &quot; \\\" \\+)*	enumeration	M	enumeration	F
Kind	Value								
pattern	([0-9A-Z-] \"){1}([ 0-9A-Z&#223; ' \"- \". , / ° \"\\( \\) À É Ê Ì Ò Ù Ü &quot; \\\" \\+)*								
enumeration	M								
enumeration	F								

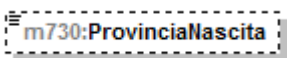
#### element **Dati\_Fornitore\_Type/DataNascita**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoDT_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>((([0-1-9][12][0-9][301])(0[13578][1012](\d{4})) ((([0-1-9][12][0-9][30](0[469][11](\d{4})) ((([0-1-9][1[0-9][2[0-8])(02)(\d{4})) ((29)(02)([02468][048]00)) ((29)(02)([13579][26]00)) ((29)(02)([0-9][0-9][48])) ((29)(02)([0-9][0-9][2468][048])) ((29)(02)([0-9][0-9][13579][26])))))</td> </tr> </tbody> </table>	Kind	Value	pattern	((([0-1-9][12][0-9][301])(0[13578][1012](\d{4})) ((([0-1-9][12][0-9][30](0[469][11](\d{4})) ((([0-1-9][1[0-9][2[0-8])(02)(\d{4})) ((29)(02)([02468][048]00)) ((29)(02)([13579][26]00)) ((29)(02)([0-9][0-9][48])) ((29)(02)([0-9][0-9][2468][048])) ((29)(02)([0-9][0-9][13579][26])))))
Kind	Value				
pattern	((([0-1-9][12][0-9][301])(0[13578][1012](\d{4})) ((([0-1-9][12][0-9][30](0[469][11](\d{4})) ((([0-1-9][1[0-9][2[0-8])(02)(\d{4})) ((29)(02)([02468][048]00)) ((29)(02)([13579][26]00)) ((29)(02)([0-9][0-9][48])) ((29)(02)([0-9][0-9][2468][048])) ((29)(02)([0-9][0-9][13579][26])))))				


#### element **Dati\_Fornitore\_Type/ComuneNascita**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoAN_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>(([0-9A-Z-])&amp;quot;){1}([ 0-9A-Z&amp;amp;:] ' - \., / ° '¥\(\ )À É È Ì Ò Ù Ü &amp;quot;; \\ / +)*</td> </tr> </tbody> </table>	Kind	Value	pattern	(([0-9A-Z-])&quot;){1}([ 0-9A-Z&amp;:] ' - \., / ° '¥\(\ )À É È Ì Ò Ù Ü &quot;; \\ / +)*
Kind	Value				
pattern	(([0-9A-Z-])&quot;){1}([ 0-9A-Z&amp;:] ' - \., / ° '¥\(\ )À É È Ì Ò Ù Ü &quot;; \\ / +)*				


#### element **Dati\_Fornitore\_Type/ProvinciaNascita**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">PN_Type</a>

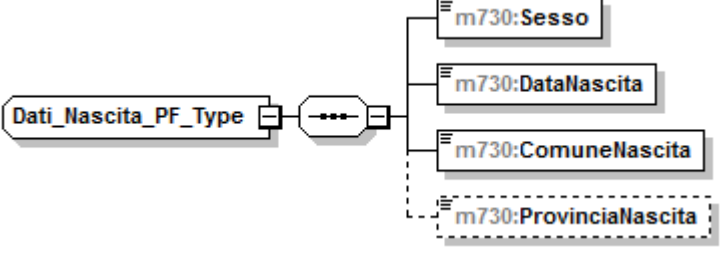
#### element **Dati\_Fornitore\_Type/ImportoAcquisti**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-9]{1}[0-9]*</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				


#### element **Dati\_Fornitore\_Type/StatoEstero**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoAN_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>(([0-9A-Z-])&amp;quot;){1}([ 0-9A-Z&amp;amp;:] ' - \., / ° '¥\(\ )À É È Ì Ò Ù Ü &amp;quot;; \\ / +)*</td> </tr> </tbody> </table>	Kind	Value	pattern	(([0-9A-Z-])&quot;){1}([ 0-9A-Z&amp;:] ' - \., / ° '¥\(\ )À É È Ì Ò Ù Ü &quot;; \\ / +)*
Kind	Value				
pattern	(([0-9A-Z-])&quot;){1}([ 0-9A-Z&amp;:] ' - \., / ° '¥\(\ )À É È Ì Ò Ù Ü &quot;; \\ / +)*				

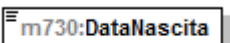
## complexType Dati\_Nascita\_PF\_Type

diagram	
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children	<a href="#">m730:Sesso</a> <a href="#">m730:DataNascita</a> <a href="#">m730:ComuneNascita</a> <a href="#">m730:ProvinciaNascita</a>

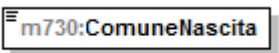
## element Dati\_Nascita\_PF\_Type/Sesso

diagram									
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730								
type	<a href="#">Sesso_Type</a>								
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>([0-9A-Z-])&amp;quot;){1}([ 0-9A-Z&amp;amp;#x2013;] ' \" \\. / ° \\^ \\( \\) À Ê É Ì Ò Ù Ü &amp;quot; \\\\ \\+)*</td></tr> <tr> <td>enumeration</td><td>M</td></tr> <tr> <td>enumeration</td><td>F</td></tr> </table>	Kind	Value	pattern	([0-9A-Z-])&quot;){1}([ 0-9A-Z&amp;#x2013;] ' \" \\. / ° \\^ \\( \\) À Ê É Ì Ò Ù Ü &quot; \\\\ \\+)*	enumeration	M	enumeration	F
Kind	Value								
pattern	([0-9A-Z-])&quot;){1}([ 0-9A-Z&amp;#x2013;] ' \" \\. / ° \\^ \\( \\) À Ê É Ì Ò Ù Ü &quot; \\\\ \\+)*								
enumeration	M								
enumeration	F								

## element Dati\_Nascita\_PF\_Type/DataNascita

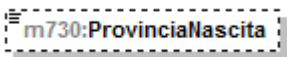
diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoDT_Type</a>				
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>((([0-9]{1-9}){12}[0-9]{3}[01])(0[13578][1012](\\d{4}))) ((([0-9]{1-9}){12}[0-9]{30})(0[469][11](\\d{4}))) ((([0-9]{1-9}){12}[0-9]{2}[0-8])(02)(\\d{4}))) ((29)(02)([02468][048]00)) ((29)(02)([13579][26]00)) ((29)(02)([0-9][0-9][048])) ((29)(02)([0-9][0-9][2468][048])) ((29)(02)([0-9][0-9][13579][26]))</td></tr> </table>	Kind	Value	pattern	((([0-9]{1-9}){12}[0-9]{3}[01])(0[13578][1012](\\d{4}))) ((([0-9]{1-9}){12}[0-9]{30})(0[469][11](\\d{4}))) ((([0-9]{1-9}){12}[0-9]{2}[0-8])(02)(\\d{4}))) ((29)(02)([02468][048]00)) ((29)(02)([13579][26]00)) ((29)(02)([0-9][0-9][048])) ((29)(02)([0-9][0-9][2468][048])) ((29)(02)([0-9][0-9][13579][26]))
Kind	Value				
pattern	((([0-9]{1-9}){12}[0-9]{3}[01])(0[13578][1012](\\d{4}))) ((([0-9]{1-9}){12}[0-9]{30})(0[469][11](\\d{4}))) ((([0-9]{1-9}){12}[0-9]{2}[0-8])(02)(\\d{4}))) ((29)(02)([02468][048]00)) ((29)(02)([13579][26]00)) ((29)(02)([0-9][0-9][048])) ((29)(02)([0-9][0-9][2468][048])) ((29)(02)([0-9][0-9][13579][26]))				

## element Dati\_Nascita\_PF\_Type/ComuneNascita

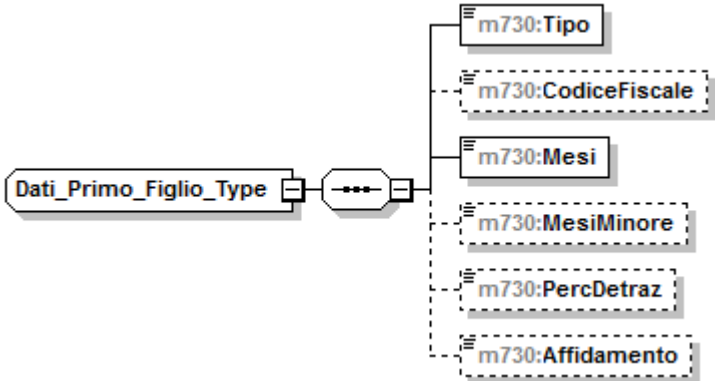
diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoAN_Type</a>				
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>([0-9A-Z-])&amp;quot;){1}([ 0-9A-Z&amp;amp;#x2013;] ' \" \\. / ° \\^ \\( \\) À Ê É Ì Ò Ù Ü &amp;quot; \\\\ \\+)*</td></tr> </table>	Kind	Value	pattern	([0-9A-Z-])&quot;){1}([ 0-9A-Z&amp;#x2013;] ' \" \\. / ° \\^ \\( \\) À Ê É Ì Ò Ù Ü &quot; \\\\ \\+)*
Kind	Value				
pattern	([0-9A-Z-])&quot;){1}([ 0-9A-Z&amp;#x2013;] ' \" \\. / ° \\^ \\( \\) À Ê É Ì Ò Ù Ü &quot; \\\\ \\+)*				



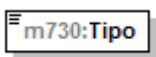
element **Dati\_Nascita\_PF\_Type/ProvinciaNascita**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">PN_Type</a>

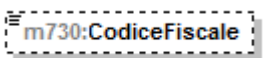
complexType **Dati\_Primo\_Figlio\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:Tipo</a> <a href="#">m730:CodiceFiscale</a> <a href="#">m730:Mesi</a> <a href="#">m730:MesiMinore</a> <a href="#">m730:PercDetraz</a> <a href="#">m730:Affidamento</a>

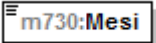
element **Dati\_Primo\_Figlio\_Type/Tipo**

diagram									
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730								
type	restriction of <a href="#">DatoAN_Type</a>								
facets	<table> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>([0-9A-Z-] &amp;quot;){1}([ 0-9A-Z&amp;amp;] ' \"- \\. / ° \\^\\( \\) À Ê É Ì Ò Ù Ü &amp;quot; \\\\\\ \\+)*</td> </tr> <tr> <td>enumeration</td> <td>F</td> </tr> <tr> <td>enumeration</td> <td>D</td> </tr> </tbody> </table>	Kind	Value	pattern	([0-9A-Z-] &quot;){1}([ 0-9A-Z&amp;] ' \"- \\. / ° \\^\\( \\) À Ê É Ì Ò Ù Ü &quot; \\\\\\ \\+)*	enumeration	F	enumeration	D
Kind	Value								
pattern	([0-9A-Z-] &quot;){1}([ 0-9A-Z&amp;] ' \"- \\. / ° \\^\\( \\) À Ê É Ì Ò Ù Ü &quot; \\\\\\ \\+)*								
enumeration	F								
enumeration	D								

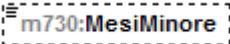
element **Dati\_Primo\_Figlio\_Type/CodiceFiscale**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoCF_Type</a>				
facets	<table> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[0-9]{11}[A-Z]{6}[0-9LMNPQRSTUVWXYZ]{2}[A-Z]{1}[0-9LMNPQRSTUVWXYZ]{2}[A-Z]{1}[0-9LMNPQRSTUVWXYZ]{3}[A-Z]{1}</td> </tr> </tbody> </table>	Kind	Value	pattern	[0-9]{11}[A-Z]{6}[0-9LMNPQRSTUVWXYZ]{2}[A-Z]{1}[0-9LMNPQRSTUVWXYZ]{2}[A-Z]{1}[0-9LMNPQRSTUVWXYZ]{3}[A-Z]{1}
Kind	Value				
pattern	[0-9]{11}[A-Z]{6}[0-9LMNPQRSTUVWXYZ]{2}[A-Z]{1}[0-9LMNPQRSTUVWXYZ]{2}[A-Z]{1}[0-9LMNPQRSTUVWXYZ]{3}[A-Z]{1}				

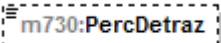
element **Dati\_Primo\_Figlio\_Type/Mesi**

diagram																													
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730																												
type	<a href="#">m730:Mesi_Type</a>																												
facets	<table> <thead> <tr> <th>Kind</th><th>Value</th></tr> </thead> <tbody> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> <tr> <td>enumeration</td><td>1</td></tr> <tr> <td>enumeration</td><td>2</td></tr> <tr> <td>enumeration</td><td>3</td></tr> <tr> <td>enumeration</td><td>4</td></tr> <tr> <td>enumeration</td><td>5</td></tr> <tr> <td>enumeration</td><td>6</td></tr> <tr> <td>enumeration</td><td>7</td></tr> <tr> <td>enumeration</td><td>8</td></tr> <tr> <td>enumeration</td><td>9</td></tr> <tr> <td>enumeration</td><td>10</td></tr> <tr> <td>enumeration</td><td>11</td></tr> <tr> <td>enumeration</td><td>12</td></tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*	enumeration	1	enumeration	2	enumeration	3	enumeration	4	enumeration	5	enumeration	6	enumeration	7	enumeration	8	enumeration	9	enumeration	10	enumeration	11	enumeration	12
Kind	Value																												
pattern	[1-9]{1}[0-9]*																												
enumeration	1																												
enumeration	2																												
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enumeration	8																												
enumeration	9																												
enumeration	10																												
enumeration	11																												
enumeration	12																												

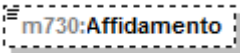
element **Dati\_Primo\_Figlio\_Type/MesiMinore**

diagram																													
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730																												
type	<a href="#">m730:Mesi_Type</a>																												
facets	<table> <thead> <tr> <th>Kind</th><th>Value</th></tr> </thead> <tbody> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> <tr> <td>enumeration</td><td>1</td></tr> <tr> <td>enumeration</td><td>2</td></tr> <tr> <td>enumeration</td><td>3</td></tr> <tr> <td>enumeration</td><td>4</td></tr> <tr> <td>enumeration</td><td>5</td></tr> <tr> <td>enumeration</td><td>6</td></tr> <tr> <td>enumeration</td><td>7</td></tr> <tr> <td>enumeration</td><td>8</td></tr> <tr> <td>enumeration</td><td>9</td></tr> <tr> <td>enumeration</td><td>10</td></tr> <tr> <td>enumeration</td><td>11</td></tr> <tr> <td>enumeration</td><td>12</td></tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*	enumeration	1	enumeration	2	enumeration	3	enumeration	4	enumeration	5	enumeration	6	enumeration	7	enumeration	8	enumeration	9	enumeration	10	enumeration	11	enumeration	12
Kind	Value																												
pattern	[1-9]{1}[0-9]*																												
enumeration	1																												
enumeration	2																												
enumeration	3																												
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enumeration	8																												
enumeration	9																												
enumeration	10																												
enumeration	11																												
enumeration	12																												

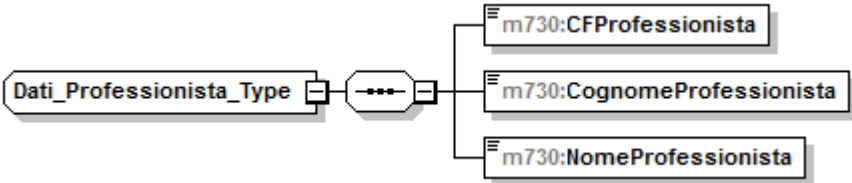
element **Dati\_Primo\_Figlio\_Type/PercDetraz**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoPC_Type</a>				
facets	<table> <thead> <tr> <th>Kind</th><th>Value</th></tr> </thead> <tbody> <tr> <td>pattern</td><td>[0-9]?[0-9](,\d{1,3})? 100(,0{1,3})?</td></tr> </tbody> </table>	Kind	Value	pattern	[0-9]?[0-9](,\d{1,3})? 100(,0{1,3})?
Kind	Value				
pattern	[0-9]?[0-9](,\d{1,3})? 100(,0{1,3})?				

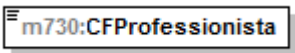
#### element **Dati\_Primo\_Figlio\_Type/Affidamento**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoCB_Type</a>
facets	Kind Value pattern [01]

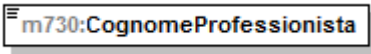
#### complexType **Dati\_Professionista\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:CFProfessionista</a> <a href="#">m730:CognomeProfessionista</a> <a href="#">m730:NomeProfessionista</a>


#### element **Dati\_Professionista\_Type/CFProfessionista**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoCF_Type</a>
facets	Kind Value pattern [0-9]{11}[A-Z]{6}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{3}[A-Z]{1}

#### element **Dati\_Professionista\_Type/CognomeProfessionista**

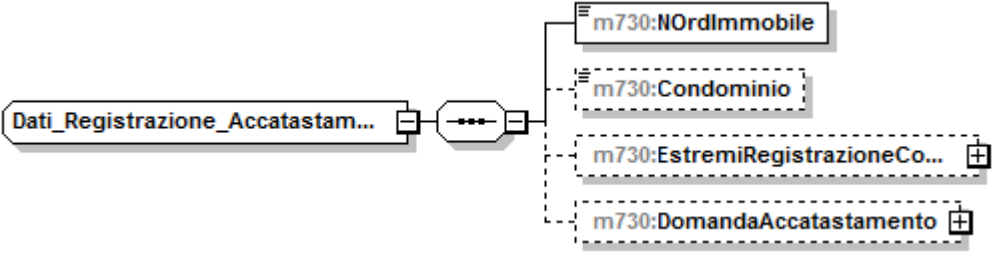
diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoAN_Type</a>
facets	Kind Value pattern ([0-9A-Z-] \&quot;){1}([ 0-9A-Z&amp;:] ' \- \., / ^\\( \) À É È Ì Ò Ù Ü &quot;;\\  \+)*

#### element **Dati\_Professionista\_Type/NomeProfessionista**

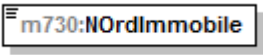
diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoAN_Type</a>

facets	Kind	Value
	pattern	([0-9A-Z\-\_]\"){1}([ 0-9A-Z&amp;:] \" \- \., / ° \"\\( \) À É Ê Ë Ì Ò Ù Ü &quot; \\ / +)*

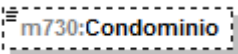
#### complexType **Dati\_Registrazione\_Accatastamento\_Ricupero\_Patrimonio\_Edificio\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:NOrdImmobile</a> <a href="#">m730:Condominio</a> <a href="#">m730:EstremiRegistrazioneContratto</a> <a href="#">m730:DomandaAccatastamento</a>

#### element **Dati\_Registrazione\_Accatastamento\_Ricupero\_Patrimonio\_Edificio\_Type/NOrdImmobile**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP_Type</a>
facets	Kind Value pattern [1-9]{1}[0-9]*

#### element **Dati\_Registrazione\_Accatastamento\_Ricupero\_Patrimonio\_Edificio\_Type/Condominio**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoCB_Type</a>
facets	Kind Value pattern [01]

element

**Dati\_Registrazione\_Accatastamento\_Recupero\_Patrimonio\_Edilizio\_Type/EstremiRegistrazioneContratto**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Dati_Contratto_Type</a>
children	<a href="#">m730:DataRegContratto</a> <a href="#">m730:SerieContratto</a> <a href="#">m730:NumeroContratto</a> <a href="#">m730:Sottonumero</a> <a href="#">m730:CodiceUfficio</a> <a href="#">m730:IdentificativoContratto</a>

element

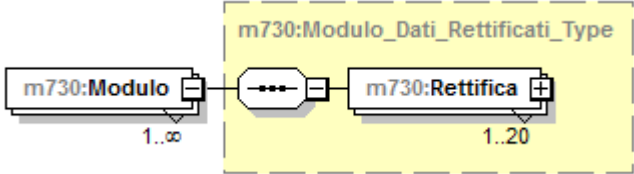
**Dati\_Registrazione\_Accatastamento\_Recupero\_Patrimonio\_Edilizio\_Type/DomandaAccatastamento**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Domanda_Accatastamento_Type</a>
children	<a href="#">m730:Data</a> <a href="#">m730:Numero</a> <a href="#">m730:ProvinciaUfficio</a>

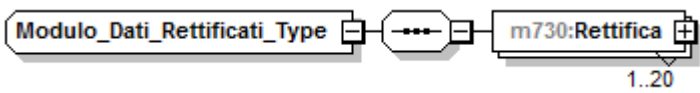
complexType **Dati\_Rettificati\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:Modulo</a>

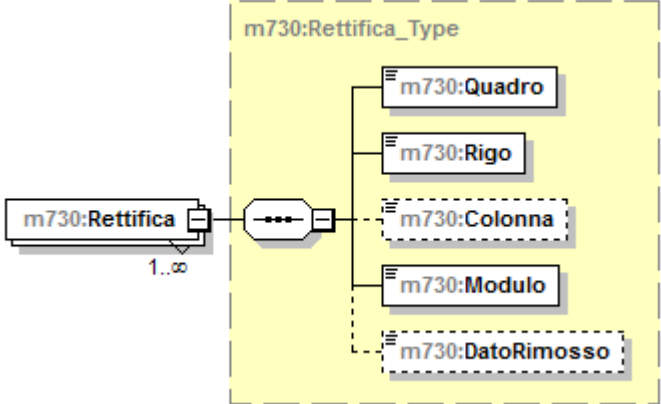
### element **Dati\_Rettificati\_Type/Modulo**

diagram	 <p>The diagram shows the <b>m730:Modulo</b> element connected to a container labeled <b>m730:Modulo_Dati_Rettificati_Type</b>. Inside this container is the <b>m730:Rettifica</b> element. The <b>m730:Modulo</b> has a cardinality of 1..∞, and <b>m730:Rettifica</b> has a cardinality of 1..20.</p>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Modulo_Dati_Rettificati_Type</a>
children	<a href="#">m730:Rettifica</a>

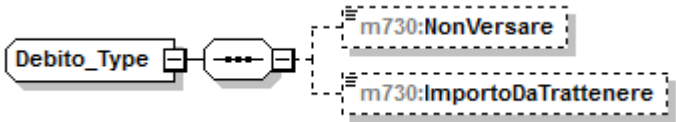
### complexType **Modulo\_Dati\_Rettificati\_Type**

diagram	 <p>The diagram shows the <b>Modulo_Dati_Rettificati_Type</b> complexType connected to the <b>m730:Rettifica</b> element. The <b>m730:Rettifica</b> has a cardinality of 1..20.</p>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:Rettifica</a>

### element **Dati\_Rettificati\_Type/Rettifica**

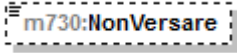
diagram	 <p>The diagram shows the <b>m730:Rettifica</b> element connected to a container labeled <b>m730:Rettifica_Type</b>. Inside this container are five sub-elements: <b>m730:Quadro</b>, <b>m730:Rigo</b>, <b>m730:Colonna</b>, <b>m730:Modulo</b>, and <b>m730:DatoRimosso</b>. The <b>m730:Rettifica</b> has a cardinality of 1..∞.</p>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Rettifica_Type</a>
children	<a href="#">m730:Quadro</a> <a href="#">m730:Rigo</a> <a href="#">m730:Colonna</a> <a href="#">m730:Modulo</a> <a href="#">m730:DatoRimosso</a>

### complexType **Debito\_Type**


diagram	 <p>The diagram shows the <b>Debito_Type</b> complexType connected to a container. Inside this container are two sub-elements: <b>m730:NonVersare</b> and <b>m730:ImportoDaTrattenere</b>.</p>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730

children	<a href="#">m730:NonVersare</a> <a href="#">m730:ImportoDaTrattenere</a>
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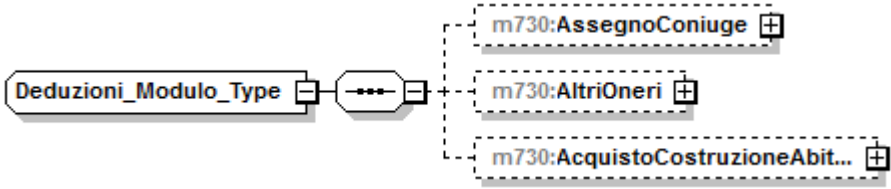
#### element **Debito\_Type/NonVersare**

diagram	 A dashed rectangular box containing the text "m730:NonVersare".
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP_Type</a>
facets	Kind Value pattern [1-9]{1}[0-9]*

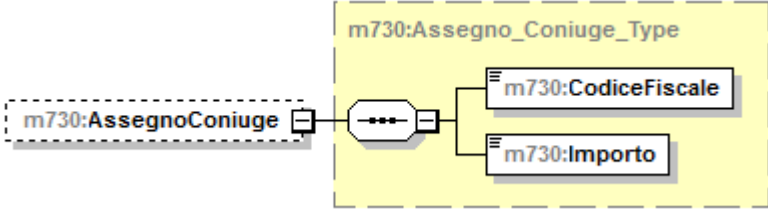
#### element **Debito\_Type/ImportoDaTrattenere**

diagram	 A dashed rectangular box containing the text "m730:ImportoDaTrattenere".
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP_Type</a>
facets	Kind Value pattern [1-9]{1}[0-9]*

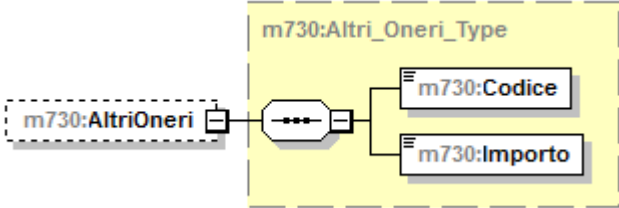
#### complexType **Deduzioni\_Modulo\_Type**

diagram	 A diagram showing a complex type "Deduzioni_Modulo_Type" in a rounded rectangle. It is connected via a dashed line to a container box. Inside the container box, there are three dashed rectangular boxes, each with a plus sign in the top right corner: "m730:AssegnoConiuge", "m730:AltriOneri", and "m730:AcquistoCostruzioneAbitLocazione".
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:AssegnoConiuge</a> <a href="#">m730:AltriOneri</a> <a href="#">m730:AcquistoCostruzioneAbitLocazione</a>

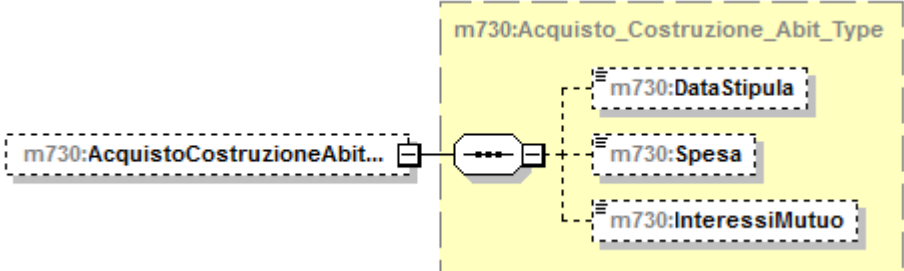
#### element **Deduzioni\_Modulo\_Type/AssegnoConiuge**

diagram	 A diagram showing the "m730:AssegnoConiuge" element in a dashed box. It is connected via a dashed line to a container box labeled "m730:Assegno_Coniuge_Type". Inside this container box, there are two smaller boxes: "m730:CodiceFiscale" and "m730:Importo".
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Assegno_Coniuge_Type</a>
children	<a href="#">m730:CodiceFiscale</a> <a href="#">m730:Importo</a>

element **Deduzioni\_Modulo\_Type/AltriOneri**

diagram	 <p>The diagram shows a dashed box labeled 'm730:AltriOneri' connected to a central octagonal connector. This connector is linked to a larger yellow box labeled 'm730:Altri_Oneri_Type'. Inside this yellow box, the connector branches into two separate boxes: 'm730:Codice' and 'm730:Importo'.</p>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Altri_Oneri_Type</a>
children	<a href="#">m730:Codice</a> <a href="#">m730:Importo</a>

element **Deduzioni\_Modulo\_Type/AcquistoCostruzioneAbitLocazione**

diagram	 <p>The diagram shows a dashed box labeled 'm730:AcquistoCostruzioneAbit...' connected to a central octagonal connector. This connector is linked to a larger yellow box labeled 'm730:Acquisto_Costruzione_Abit_Type'. Inside this yellow box, the connector branches into three separate boxes: 'm730:DataStipula', 'm730:Spesa', and 'm730:InteressiMutuo'.</p>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Acquisto_Costruzione_Abit_Type</a>
children	<a href="#">m730:DataStipula</a> <a href="#">m730:Spesa</a> <a href="#">m730:InteressiMutuo</a>



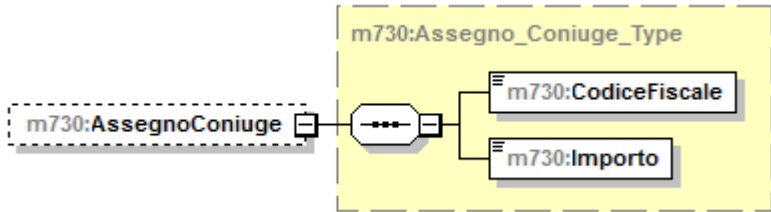
## complexType **Deduzioni\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:ContributiPrevAss</a> <a href="#">m730:AssegnoConiuge</a> <a href="#">m730:ContributiColf</a> <a href="#">m730:ErogazioniIstituzioniReligiose</a> <a href="#">m730:SpesePortatoriHandicap</a> <a href="#">m730:AltriOneri</a> <a href="#">m730:DeducibilitaOrdinaria</a> <a href="#">m730:LavoratoriPrimaOccupazione</a> <a href="#">m730:FondiInSquilibrioFinanziario</a> <a href="#">m730:FamiliariACarico</a> <a href="#">m730:FondoPensioneDipendentiPubblici</a> <a href="#">m730:AcquistoCostruzioneAbitLocazione</a> <a href="#">m730:RestituzioneSomme</a>


## element **Deduzioni\_Type/ContributiPrevAss**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				


element **Deduzioni\_Type/AssegnoConiuge**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Assegno_Coniuge_Type</a>
children	<a href="#">m730:CodiceFiscale</a> <a href="#">m730:Importo</a>

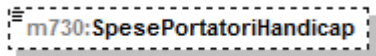
element **Deduzioni\_Type/ContributiColf**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-9]{1}[0-9]*</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

element **Deduzioni\_Type/ErogazioniIstituzioniReligiose**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-9]{1}[0-9]*</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

element **Deduzioni\_Type/SpesePortatoriHandicap**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-9]{1}[0-9]*</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

element **Deduzioni\_Type/AltriOneri**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Altri_Oneri_Type</a>
children	<a href="#">m730:Codice</a> <a href="#">m730:Importo</a>

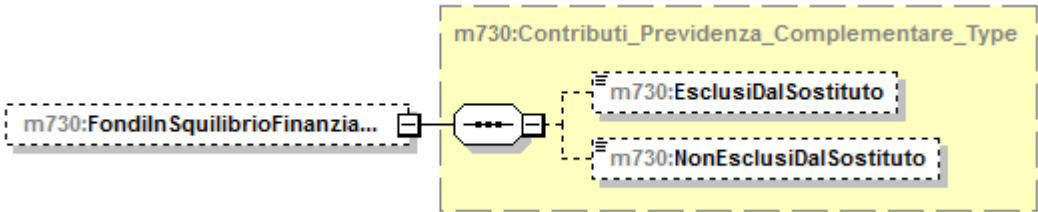
element **Deduzioni\_Type/DeducibilitaOrdinaria**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Contributi_Previdenza_Complementare_Type</a>
children	<a href="#">m730:EsclusiDalSostituto</a> <a href="#">m730:NonEsclusiDalSostituto</a>

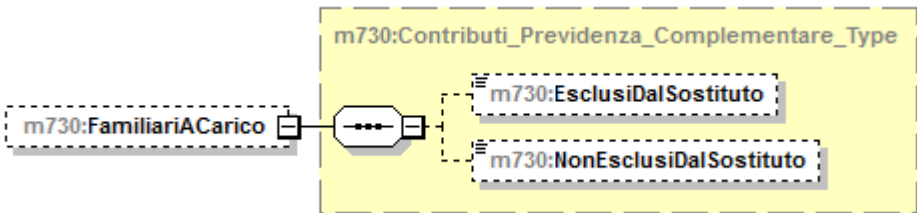
element **Deduzioni\_Type/LavoratoriPrimaOccupazione**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Contributi_Previdenza_Complementare_Type</a>
children	<a href="#">m730:EsclusiDalSostituto</a> <a href="#">m730:NonEsclusiDalSostituto</a>

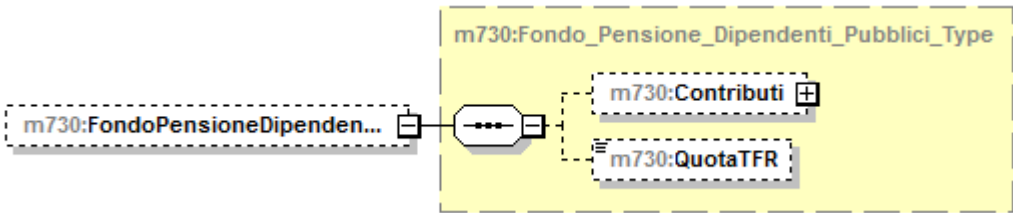
element **Deduzioni\_Type/FondiInSquilibrioFinanziario**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Contributi_Previdenza_Complementare_Type</a>
children	<a href="#">m730:EsclusiDalSostituto</a> <a href="#">m730:NonEsclusiDalSostituto</a>

element **Deduzioni\_Type/FamiliariACarico**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Contributi_Previdenza_Complementare_Type</a>
children	<a href="#">m730:EsclusiDalSostituto</a> <a href="#">m730:NonEsclusiDalSostituto</a>

element **Deduzioni\_Type/FondoPensioneDipendentiPubblici**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Fondo_Pensione_Dipendenti_Pubblici_Type</a>
children	<a href="#">m730:Contributi</a> <a href="#">m730:QuotaTFR</a>

element **Deduzioni\_Type/AcquistoCostruzioneAbitLocazione**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Acquisto_Costruzione_Abit_Type</a>
children	<a href="#">m730:DataStipula</a> <a href="#">m730:Spesa</a> <a href="#">m730:InteressiMutuo</a>

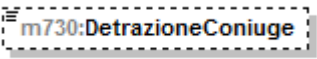
element **Deduzioni\_Type/RestituzioneSomme**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Restituzione_Somme_Type</a>
children	<a href="#">m730:SommeRestituite</a> <a href="#">m730:ResiduoPrecedenteDic</a>

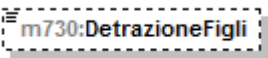
# complexType **Detrazione\_Crediti\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:DetrazioneConiuge</a> <a href="#">m730:DetrazioneFigli</a> <a href="#">m730:UlterioreDetrazioneFigli</a> <a href="#">m730:DetrazioneFamiliari</a> <a href="#">m730:DetrazioneLavDip</a> <a href="#">m730:DetrazionePens</a> <a href="#">m730:DetrazioneAltriRedditi</a> <a href="#">m730:DetrazioneOneri</a> <a href="#">m730:DetrazioneRistrutturazione</a> <a href="#">m730:DetrazioniArredolImmobili</a> <a href="#">m730:DetrazioneRisparmioEnergetico</a> <a href="#">m730:DetrazioneArredoGiovaniCoppie</a> <a href="#">m730:DetrazioneIvaAcquistoAbitaz</a> <a href="#">m730:DetrazioneLocEAgricoliGiovani</a> <a href="#">m730:AltreDetrazioni</a> <a href="#">m730:CreditoPrimaCasa</a> <a href="#">m730:CreditoOccupazione</a> <a href="#">m730:CreditoFondiPensione</a> <a href="#">m730:CreditoMediazioni</a> <a href="#">m730:CreditoNegoziazione</a> <a href="#">m730:TotaleDetrazioniCrediti</a>


element **Detrazione\_Crediti\_Type/DetrazioneConiuge**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP_Type</a>
facets	Kind Value pattern [1-9]{1}[0-9]*

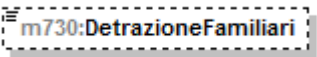
element **Detrazione\_Crediti\_Type/DetrazioneFigli**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP_Type</a>
facets	Kind Value pattern [1-9]{1}[0-9]*

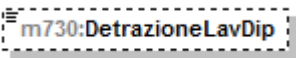
element **Detrazione\_Crediti\_Type/UlterioreDetrazioneFigli**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP_Type</a>
facets	Kind Value pattern [1-9]{1}[0-9]*

element **Detrazione\_Crediti\_Type/DetrazioneFamiliari**

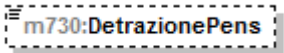
diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP_Type</a>
facets	Kind Value pattern [1-9]{1}[0-9]*

element **Detrazione\_Crediti\_Type/DetrazioneLavDip**

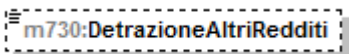
diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP_Type</a>

facets	Kind pattern	Value [1-9]{1}[0-9]*
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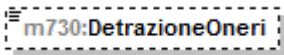
element **Detrazione\_Crediti\_Type/DetrazionePens**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind pattern	Value [1-9]{1}[0-9]*


element **Detrazione\_Crediti\_Type/DetrazioneAltriRedditi**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind pattern	Value [1-9]{1}[0-9]*

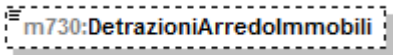
element **Detrazione\_Crediti\_Type/DetrazioneOneri**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind pattern	Value [1-9]{1}[0-9]*

element **Detrazione\_Crediti\_Type/DetrazioneRistrutturazione**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind pattern	Value [1-9]{1}[0-9]*

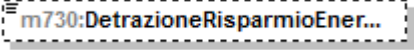
element **Detrazione\_Crediti\_Type/DetrazioniArredolImmobili**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	

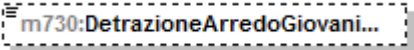


type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*

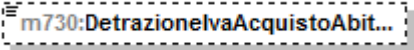
element **Detrazione\_Crediti\_Type/DetrazioneRisparmioEnergetico**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*

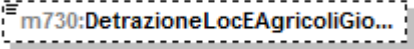
element **Detrazione\_Crediti\_Type/DetrazioneArredoGiovaniCoppie**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*

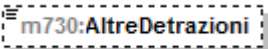
element **Detrazione\_Crediti\_Type/DetrazioneIvaAcquistoAbitaz**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*

element **Detrazione\_Crediti\_Type/DetrazioneLocEAgricoliGiovani**


diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*

element **Detrazione\_Crediti\_Type/AltreDetrazioni**


diagram		
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namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*


#### element **Detrazione\_Crediti\_Type/CreditoPrimaCasa**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*

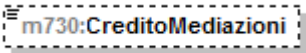
#### element **Detrazione\_Crediti\_Type/CreditoOccupazione**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*

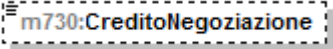
#### element **Detrazione\_Crediti\_Type/CreditoFondiPensione**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*

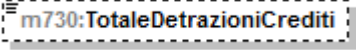
#### element **Detrazione\_Crediti\_Type/CreditoMediazioni**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*

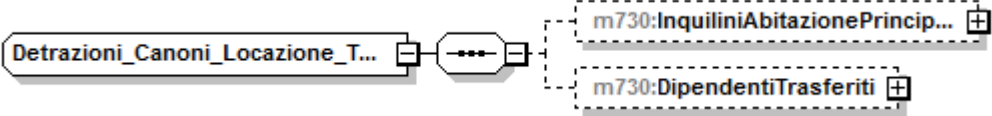
element **Detrazione\_Crediti\_Type/CreditoNegoziazione**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

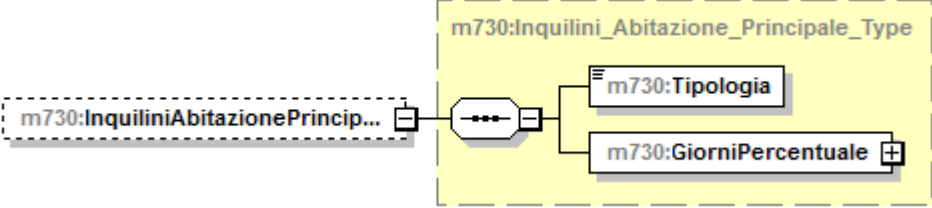
element **Detrazione\_Crediti\_Type/TotaleDetrazioniCrediti**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

complexType **Detrazioni\_Canoni\_Locazione\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:InquiliniAbitazionePrincipale</a> <a href="#">m730:DipendentiTrasferiti</a>

element **Detrazioni\_Canoni\_Locazione\_Type/InquiliniAbitazionePrincipale**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Inquilini_Abitazione_Principale_Type</a>
children	<a href="#">m730:Tipologia</a> <a href="#">m730:GiorniPercentuale</a>

element **Detrazioni\_Canoni\_Locazione\_Type/DipendentiTrasferiti**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Giorni_Percentuale_Type</a>
children	<a href="#">m730:Giorni</a> <a href="#">m730:Percentuale</a>

complexType **Detrazioni\_Modulo\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:VeicoliDisabili</a> <a href="#">m730:AcquistoCaniGuida</a> <a href="#">m730:SpeseRateizzate</a> <a href="#">m730:AltreSpese</a> <a href="#">m730:SpeseLeasing</a>

element **Detrazioni\_Modulo\_Type/VeicoliDisabili**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Spese_Rateizzate_Type</a>
children	<a href="#">m730:Codice</a> <a href="#">m730:Importo</a>

element **Detrazioni\_Modulo\_Type/AcquistoCaniGuida**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Spese_Rateizzate_Type</a>
children	<a href="#">m730:Codice</a> <a href="#">m730:Importo</a>

element **Detrazioni\_Modulo\_Type/SpeseRateizzate**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Spese_Rateizzate_Anni_Precedenti_Type</a>
children	<a href="#">m730:Codice</a> <a href="#">m730:Importo</a>

element **Detrazioni\_Modulo\_Type/AltreSpese**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Altre_Spese_Type</a>
children	<a href="#">m730:Codice</a> <a href="#">m730:Importo</a>


element **Detrazioni\_Modulo\_Type/SpeseLeasing**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Spese_Leasing_Type</a>
children	<a href="#">m730:DataStipula</a> <a href="#">m730:NumeroAnno</a> <a href="#">m730:Canone</a> <a href="#">m730:PrezzoRiscatto</a>

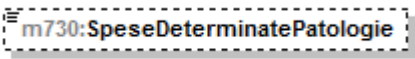
complexType **Detrazioni\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:CasellaRateazione</a> <a href="#">m730:SpeseDeterminatePatologie</a> <a href="#">m730:SpeseSanitarie</a> <a href="#">m730:SpeseFamNonACarico</a> <a href="#">m730:SpeseSanitarieDisabili</a> <a href="#">m730:VeicoliDisabili</a> <a href="#">m730:AcquistoCaniGuida</a> <a href="#">m730:SpeseRateizzate</a> <a href="#">m730:MutuiAbPrincipale</a> <a href="#">m730:AltreSpese</a> <a href="#">m730:SpeseLeasing</a>

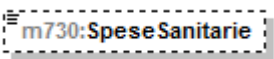
element **Detrazioni\_Type/CasellaRateazione**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoCB_Type</a>
facets	Kind Value pattern [01]

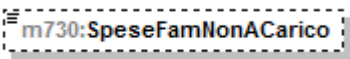
element **Detrazioni\_Type/SpeseDeterminatePatologie**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP_Type</a>
facets	Kind Value pattern [1-9]{1}[0-9]*


element **Detrazioni\_Type/SpeseSanitarie**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP_Type</a>
facets	Kind Value pattern [1-9]{1}[0-9]*

element **Detrazioni\_Type/SpeseFamNonACarico**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP_Type</a>
facets	Kind Value pattern [1-9]{1}[0-9]*

element **Detrazioni\_Type/SpeseSanitarieDisabili**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP_Type</a>
facets	Kind Value pattern [1-9]{1}[0-9]*

element **Detrazioni\_Type/VeicoliDisabili**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Spese_Rateizzate_Type</a>
children	<a href="#">m730:Codice</a> <a href="#">m730:Importo</a>

element **Detrazioni\_Type/AcquistoCaniGuida**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Spese_Rateizzate_Type</a>
children	<a href="#">m730:Codice</a> <a href="#">m730:Importo</a>

element **Detrazioni\_Type/SpeseRateizzate**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Spese_Rateizzate_Anni_Precedenti_Type</a>
children	<a href="#">m730:Codice</a> <a href="#">m730:Importo</a>

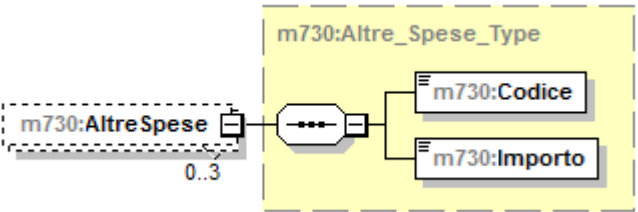
element **Detrazioni\_Type/MutuiAbPrincipale**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730

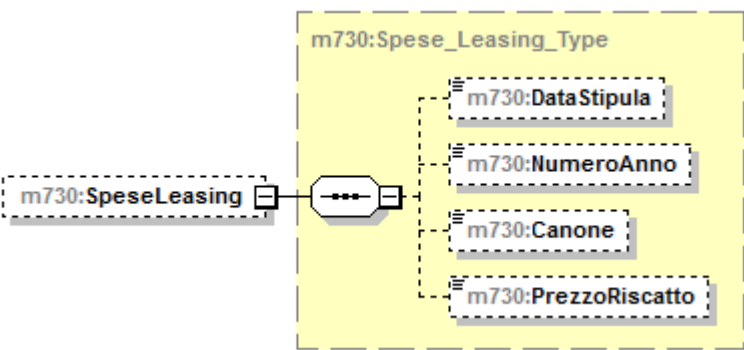


type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*

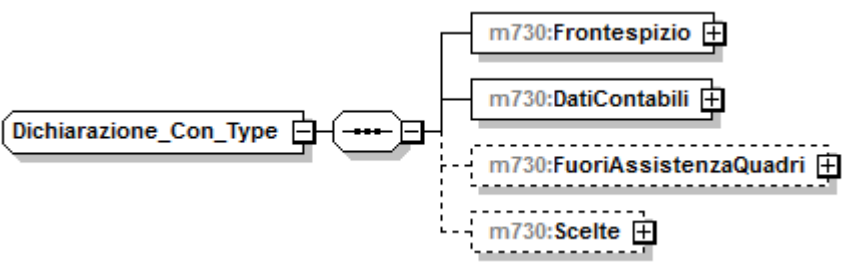
#### element **Detrazioni\_Type/Altrespese**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">m730:Altrespese_Type</a>	
children	<a href="#">m730:Codice</a> <a href="#">m730:Importo</a>	

#### element **Detrazioni\_Type/SpeseLeasing**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">m730:Spese_Leasing_Type</a>	
children	<a href="#">m730:DataStipula</a> <a href="#">m730:NumeroAnno</a> <a href="#">m730:Canone</a> <a href="#">m730:PrezzoRiscatto</a>	

#### complexType **Dichiarazione\_Con\_Type**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	

children	<a href="#">m730:Frontespizio</a> <a href="#">m730:DatiContabili</a> <a href="#">m730:FuoriAssistenzaQuadri</a> <a href="#">m730:Scelte</a>
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element **Dichiarazione\_Con\_Type/**Frontespizio

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Frontespizio_Con_Type</a>
children	<a href="#">m730:SoggettoFiscale</a> <a href="#">m730:DatiAnagrafici</a> <a href="#">m730:StatoCivile</a> <a href="#">m730:ResidenzaAnagrafica</a> <a href="#">m730:DomicilioFiscaleSaldo</a> <a href="#">m730:DomicilioFiscaleAcconto</a> <a href="#">m730:CasiParticolariAddizionale</a> <a href="#">m730:Firma</a>

element **Dichiarazione\_Con\_Type/DatiContabili**

diagram	<pre> graph LR     DC[m730:DatiContabili] --- C(( ))     subgraph m730DatiContabiliType [m730:Dati_Contabili_Type]         F[m730:Familiari]         QA[m730:QuadroA]         QB[m730:QuadroB]         QC[m730:QuadroC]         QD[m730:QuadroD]         QE[m730:QuadroE]         QF[m730:QuadroF]         QG[m730:QuadroG]         QI[m730:QuadroI]         PL[m730:ProspettoLiquidazione]         PA[m730:Prospetto_Annotazioni]         QK[m730:QuadroK]     end     C --- F     C --- QA     C --- QB     C --- QC     C --- QD     C --- QE     C --- QF     C --- QG     C --- QI     C --- PL     C --- PA     C --- QK         </pre>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Dati_Contabili_Type</a>
children	<a href="#">m730:Familiari</a> <a href="#">m730:QuadroA</a> <a href="#">m730:QuadroB</a> <a href="#">m730:QuadroC</a> <a href="#">m730:QuadroD</a> <a href="#">m730:QuadroE</a> <a href="#">m730:QuadroF</a> <a href="#">m730:QuadroG</a> <a href="#">m730:QuadroI</a> <a href="#">m730:ProspettoLiquidazione</a> <a href="#">m730:Prospetto_Annotazioni</a> <a href="#">m730:QuadroK</a>

element **Dichiarazione\_Con\_Type/FuoriAssistenzaQuadri**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Fuori_Assistenza_Type</a>
children	<a href="#">m730:AnomaliaDatianagrafici</a> <a href="#">m730:AnomaliaTerreni</a> <a href="#">m730:AnomaliaFabbricati</a> <a href="#">m730:AnomaliaLavDip</a> <a href="#">m730:AnomaliaAltriRedditi</a> <a href="#">m730:AnomaliaQuadroF</a>

element **Dichiarazione\_Con\_Type/Scelte**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">sce:Scelte_Type</a>
children	<a href="#">sce:Scelta5PerMille</a> <a href="#">sce:Scelta8PerMille</a> <a href="#">sce:Scelta2PerMille</a>

complexType **Dichiarazione\_Dich\_Type**

diagram	
---------	--

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:Frontespizio</a> <a href="#">m730:DatiContabili</a> <a href="#">m730:FuoriAssistenza</a> <a href="#">m730:Scelte</a>

#### element Dichiarazione\_Dich\_Type/Frontespizio

diagram	<pre> graph LR     subgraph m730FrontespizioDichType [m730:Frontespizio_Dich_Type (extension)]         direction TB         S1(( )) --- S2(( ))         S1 --- S3(( ))         S1 --- S4(( ))         S1 --- S5(( ))         S1 --- S6(( ))         S1 --- S7(( ))         S1 --- S8(( ))         S1 --- S9(( ))         S1 --- S10(( ))         S1 --- S11(( ))     end     S1 --- m730Frontespizio[m730:Frontespizio]     S2 --- m730SoggettoFiscale[m730:SoggettoFiscale]     S3 --- m730DatiAnagrafici[m730:DatiAnagrafici]     S4 --- m730StatoCivile[m730:StatoCivile]     S5 --- m730ResidenzaAnagrafica[m730:ResidenzaAnagrafica]     S6 --- m730DomicilioFiscaleSaldo[m730:DomicilioFiscaleSaldo]     S7 --- m730DomicilioFiscaleAcconto[m730:DomicilioFiscaleAcconto]     S8 --- m730CasiParticolariAddizionale[m730:CasiParticolariAddizionale]     S9 --- m730Firma[m730:Firma]     S10 --- m730Rappresentante[m730:Rappresentante]     S11 --- m730Rappresentante     </pre>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	extension of <a href="#">m730:Frontespizio Dich_Type</a>
children	<a href="#">m730:SoggettoFiscale</a> <a href="#">m730:DatiAnagrafici</a> <a href="#">m730:StatoCivile</a> <a href="#">m730:ResidenzaAnagrafica</a> <a href="#">m730:DomicilioFiscaleSaldo</a> <a href="#">m730:DomicilioFiscaleAcconto</a> <a href="#">m730:CasiParticolariAddizionale</a> <a href="#">m730:Firma</a> <a href="#">m730:Rappresentante</a>

element **Dichiarazione\_Dich\_Type/DatiContabili**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Dati_Contabili_Type</a>
children	<a href="#">m730:Familiari</a> <a href="#">m730:QuadroA</a> <a href="#">m730:QuadroB</a> <a href="#">m730:QuadroC</a> <a href="#">m730:QuadroD</a> <a href="#">m730:QuadroE</a> <a href="#">m730:QuadroF</a> <a href="#">m730:QuadroG</a> <a href="#">m730:QuadroI</a> <a href="#">m730:ProspettoLiquidazione</a> <a href="#">m730:Prospetto_Annotazioni</a> <a href="#">m730:QuadroK</a>

element **Dichiarazione\_Dich\_Type/FuoriAssistenza**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:FuoriAssistenzaQuadri</a> <a href="#">m730:AnomaliaDatiSostituto</a> <a href="#">m730:AnomaliaDatiRappresentante</a>

element **Dichiarazione\_Dich\_Type/FuoriAssistenza/FuoriAssistenzaQuadri**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Fuori_Assistenza_Type</a>
children	<a href="#">m730:AnomaliaDatianagrafici</a> <a href="#">m730:AnomaliaTerreni</a> <a href="#">m730:AnomaliaFabbricati</a> <a href="#">m730:AnomaliaLavDip</a> <a href="#">m730:AnomaliaAltriRedditi</a> <a href="#">m730:AnomaliaQuadroF</a>

element **Dichiarazione\_Dich\_Type/FuoriAssistenza/AnomaliaDatiSostituto**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoCB_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[01]</td></tr> </table>	Kind	Value	pattern	[01]
Kind	Value				
pattern	[01]				

element **Dichiarazione\_Dich\_Type/FuoriAssistenza/AnomaliaDatiRappresentante**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoCB_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[01]</td></tr> </table>	Kind	Value	pattern	[01]
Kind	Value				
pattern	[01]				

element **Dichiarazione\_Dich\_Type/Scelte**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">sce:Scelte_Type</a>
children	<a href="#">sce:Scelta5PerMille</a> <a href="#">sce:Scelta8PerMille</a> <a href="#">sce:Scelta2PerMille</a>

complexType **Documento\_730-4**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:DatiAnagraficiDichiarante</a> <a href="#">m730:Sostituto</a> <a href="#">m730:SoggettoAssFiscale730-4</a> <a href="#">m730:AltriDati</a> <a href="#">m730:DatiContabili730-4</a>



element **Documento\_730-4/DatiAnagraficiDichiarante**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	extension of <a href="#">Dati_Anagrafici_Type</a>
children	<a href="#">Cognome</a> <a href="#">Nome</a> <a href="#">Sesso</a> <a href="#">DataNascita</a> <a href="#">ComuneNascita</a> <a href="#">ProvinciaNascita</a> <a href="#">m730:CFDichiarante</a>

element **Documento\_730-4/DatiAnagraficiDichiarante/CFDichiarante**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoCF_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[0-9]{11}[A-Z]{6}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{3}[A-Z]{1}</td> </tr> </tbody> </table>	Kind	Value	pattern	[0-9]{11}[A-Z]{6}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{3}[A-Z]{1}
Kind	Value				
pattern	[0-9]{11}[A-Z]{6}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{3}[A-Z]{1}				

element **Documento\_730-4/Sostituto**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Sostituto_Type</a>
children	<a href="#">m730:CodiceFiscale</a> <a href="#">m730:DatiAnagraficiPF</a> <a href="#">m730:DenominazionePNF</a> <a href="#">m730:Residenza</a> <a href="#">m730:Fax</a> <a href="#">m730:Codice Sede</a>

element **Documento\_730-4/SoggettoAssFiscale730-4**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:DatiCaf730-4</a> <a href="#">m730:DatiProfessionista730-4</a> <a href="#">m730:DatiAssociazione730-4</a> <a href="#">m730:DatiAgenzia730-4</a> <a href="#">m730:CasellaSostituto</a>

element **Documento\_730-4/SoggettoAssFiscale730-4/DatiCaf730-4**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	extension of <a href="#">m730:Dati_CAF_Type</a>
children	<a href="#">m730:CFCaf</a> <a href="#">m730:DenominazioneCaf</a> <a href="#">m730:NumeroAlbo</a> <a href="#">m730:DomicilioCaf</a> <a href="#">m730:UfficioPerifericoCaf</a>

element **Documento\_730-4/SoggettoAssFiscale730-4/DatiCaf730-4/DomicilioCaf**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Domicilio_Sogg_Ass_Fiscale_Type</a>
children	<a href="#">m730:Comune</a> <a href="#">m730:Provincia</a> <a href="#">m730:CodiceComune</a> <a href="#">m730:Cap</a> <a href="#">m730:Indirizzo</a> <a href="#">m730:Telefono</a> <a href="#">m730:FAX</a> <a href="#">m730:Email</a>

element **Documento\_730-4/SoggettoAssFiscale730-4/DatiCaf730-4/UfficioPerifericoCaf**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:DomicilioUffPeriferico</a>

element **Documento\_730-4/SoggettoAssFiscale730-4/DatiCaf730-4/UfficioPerifericoCaf/DomicilioUffPeriferico**

diagram	<pre> classDiagram     class m730DomicilioUffPeriferico     class m730DomicilioSoggAssFiscaleType["m730:Domicilio_Sogg_Ass_Fiscale_Type (extension)"]     class m730Comune["m730:Comune"]     class m730Provincia["m730:Provincia"]     class m730CodiceComune["m730:CodiceComune"]     class m730Cap["m730:Cap"]     class m730Indirizzo["m730:Indirizzo"]     class m730Telefono["m730:Telefono"]     class m730FAX["m730:FAX"]     class m730Email["m730:Email"]     class m730CodiceSedePeriferica["m730:CodiceSedePeriferica"]      m730DomicilioUffPeriferico -- m730DomicilioSoggAssFiscaleType     m730DomicilioSoggAssFiscaleType -- m730Comune     m730DomicilioSoggAssFiscaleType -- m730Provincia     m730DomicilioSoggAssFiscaleType -- m730CodiceComune     m730DomicilioSoggAssFiscaleType -- m730Cap     m730DomicilioSoggAssFiscaleType -- m730Indirizzo     m730DomicilioSoggAssFiscaleType -- m730Telefono     m730DomicilioSoggAssFiscaleType -- m730FAX     m730DomicilioSoggAssFiscaleType -- m730Email     m730DomicilioSoggAssFiscaleType -- m730CodiceSedePeriferica     </pre>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	extension of <a href="#">m730:Domicilio_Sogg_Ass_Fiscale_Type</a>
children	<a href="#">m730:Comune</a> <a href="#">m730:Provincia</a> <a href="#">m730:CodiceComune</a> <a href="#">m730:Cap</a> <a href="#">m730:Indirizzo</a> <a href="#">m730:Telefono</a> <a href="#">m730:FAX</a> <a href="#">m730:Email</a> <a href="#">m730:CodiceSedePeriferica</a>

element Documento\_730-4/SoggettoAssFiscale730-4/DatiCaf730-4/UfficioPerifericoCaf/DomicilioUffPeriferico/CodiceSedePeriferica

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	DatoAN_Type
facets	Kind Value pattern ([0-9A-Z- ] \"){1}([ 0-9A-Z&amp; ' \\-\\. / !@%^\`~\n\r\n\tàéëíèìòùü]&quot;;\\\\\\ \\+)*

element **Documento\_730-4/SoggettoAssFiscale730-4/DatiProfessionista730-4**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	extension of <a href="#">m730:Dati_Professionista_Type</a>
children	<a href="#">m730:CFProfessionista</a> <a href="#">m730:CognomeProfessionista</a> <a href="#">m730:NomeProfessionista</a> <a href="#">m730:DomicilioProf</a>

element **Documento\_730-4/SoggettoAssFiscale730-4/DatiProfessionista730-4/DomicilioProf**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Domicilio_Sogg_Ass_Fiscale_Type</a>
children	<a href="#">m730:Comune</a> <a href="#">m730:Provincia</a> <a href="#">m730:CodiceComune</a> <a href="#">m730:Cap</a> <a href="#">m730:Indirizzo</a> <a href="#">m730:Telefono</a> <a href="#">m730:FAX</a> <a href="#">m730:Email</a>

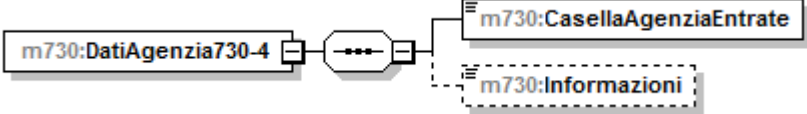
element **Documento\_730-4/SoggettoAssFiscale730-4/DatiAssociazione730-4**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	extension of <a href="#">m730:Dati_Associazioni_Professionale_Type</a>
children	<a href="#">m730:CFAssociazione</a> <a href="#">m730:DenominazioneAssociazione</a> <a href="#">m730:CFProfessionista</a> <a href="#">m730:CognomeProfessionista</a> <a href="#">m730:NomeProfessionista</a> <a href="#">m730:DomicilioAssociazione</a>


element **Documento\_730-4/SoggettoAssFiscale730-4/DatiAssociazione730-4/DomicilioAssociazione**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Domicilio_Sogg_Ass_Fiscale_Type</a>
children	<a href="#">m730:Comune</a> <a href="#">m730:Provincia</a> <a href="#">m730:CodiceComune</a> <a href="#">m730:Cap</a> <a href="#">m730:Indirizzo</a> <a href="#">m730:Telefono</a> <a href="#">m730:FAX</a> <a href="#">m730:Email</a>

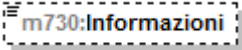
element **Documento\_730-4/SoggettoAssFiscale730-4/DatiAgenzia730-4**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:CasellaAgenziaEntrate</a> <a href="#">m730:Informazioni</a>


element **Documento\_730-4/SoggettoAssFiscale730-4/DatiAgenzia730-4/CasellaAgenziaEntrate**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoCB_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[01]</td></tr> </table>	Kind	Value	pattern	[01]
Kind	Value				
pattern	[01]				

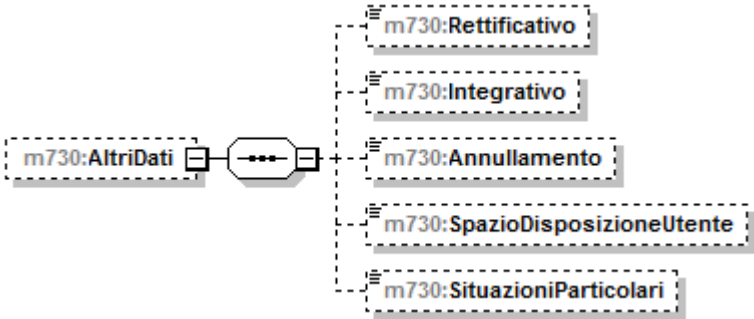
element **Documento\_730-4/SoggettoAssFiscale730-4/DatiAgenzia730-4/Informazioni**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoAN_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>(([0-9A-Z\-\_]{"1}([ 0-9A-Z&amp;amp;:] "- _ / "^ \\( \\) À É È Ì Ò Ù Ü &amp;quot; \\ \\ \\ +)*</td></tr> </table>	Kind	Value	pattern	(([0-9A-Z\-\_]{"1}([ 0-9A-Z&amp;:] "- _ / "^ \\( \\) À É È Ì Ò Ù Ü &quot; \\ \\ \\ +)*
Kind	Value				
pattern	(([0-9A-Z\-\_]{"1}([ 0-9A-Z&amp;:] "- _ / "^ \\( \\) À É È Ì Ò Ù Ü &quot; \\ \\ \\ +)*				


element **Documento\_730-4/SoggettoAssFiscale730-4/CasellaSostituto**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoCB_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[01]</td></tr> </table>	Kind	Value	pattern	[01]
Kind	Value				
pattern	[01]				

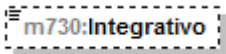
element **Documento\_730-4/AltriDati**

diagram	 The diagram shows the m730:AltriDati element as a dashed box containing a connector box. This connector box is linked to a vertical stack of five other dashed boxes: m730:Rettificativo, m730:Integrativo, m730:Annullamento, m730:SpazioDisposizioneUtente, and m730:SituazioniParticolari.
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:Rettificativo</a> <a href="#">m730:Integrativo</a> <a href="#">m730:Annullamento</a> <a href="#">m730:SpazioDisposizioneUtente</a> <a href="#">m730:SituazioniParticolari</a>

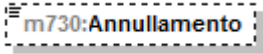
element **Documento\_730-4/AltriDati/Rettificativo**

diagram	 The diagram shows the m730:Rettificativo element as a dashed box with a small icon in the top-left corner.										
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730										
type	<a href="#">m730:Rettificativo_Type</a>										
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[1-9]</td></tr> <tr> <td>enumeration</td><td>1</td></tr> <tr> <td>enumeration</td><td>2</td></tr> <tr> <td>enumeration</td><td>3</td></tr> </table>	Kind	Value	pattern	[1-9]	enumeration	1	enumeration	2	enumeration	3
Kind	Value										
pattern	[1-9]										
enumeration	1										
enumeration	2										
enumeration	3										

element **Documento\_730-4/AltriDati/Integrativo**


diagram	 The diagram shows the m730:Integrativo element as a dashed box with a small icon in the top-left corner.										
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730										
type	<a href="#">m730:Integrativo_Type</a>										
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[1-9]</td></tr> <tr> <td>enumeration</td><td>1</td></tr> <tr> <td>enumeration</td><td>2</td></tr> <tr> <td>enumeration</td><td>3</td></tr> </table>	Kind	Value	pattern	[1-9]	enumeration	1	enumeration	2	enumeration	3
Kind	Value										
pattern	[1-9]										
enumeration	1										
enumeration	2										
enumeration	3										

element **Documento\_730-4/AltriDati/Annullamento**

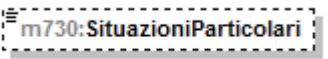
diagram	 The diagram shows the m730:Annullamento element as a dashed box with a small icon in the top-left corner.				
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoCB_Type</a>				
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[01]</td></tr> </table>	Kind	Value	pattern	[01]
Kind	Value				
pattern	[01]				



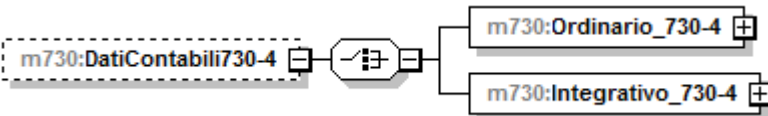
element **Documento\_730-4/AltriDati/SpazioDisposizioneUtente**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoAN_Type</a>
facets	Kind Value pattern ([0-9A-Z\-\_]&quot;){1}([ 0-9A-Z&amp;:] \" \- \- _ /\" \^\\(\\ \\) À É Ì Ò Ù Ü &quot; \\ \\ \\ +)*

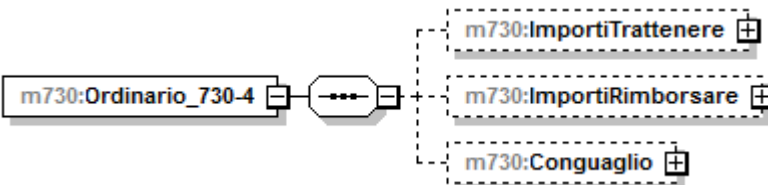
element **Documento\_730-4/AltriDati/SituazioniParticolari**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP_Type</a>
facets	Kind Value pattern [1-9]{1}[0-9]*

element **Documento\_730-4/DatiContabili730-4**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:Ordinario_730-4</a> <a href="#">m730:Integrativo_730-4</a>

element **Documento\_730-4/DatiContabili730-4/Ordinario\_730-4**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:ImportiTrattenere</a> <a href="#">m730:ImportiRimborsare</a> <a href="#">m730:Conguaglio</a>

element **Documento\_730-4/DatiContabili730-4/Ordinario\_730-4/ImportiTrattenere**

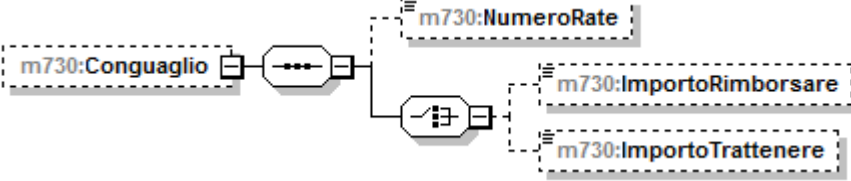
diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Importi Trattenere 730-4 Type</a>
children	<a href="#">m730:IrpefTrattenere</a> <a href="#">m730:AddRegTrattenere</a> <a href="#">m730:AddComTrattenere</a> <a href="#">m730:IrpefPrimaRataTrattenere</a> <a href="#">m730:IrpefSecondaRataTrattenere</a> <a href="#">m730:TassSepAccontoTrattenere</a> <a href="#">m730:AddComAccontoTrattenere</a> <a href="#">m730:PremiRisultatoTrattenere</a> <a href="#">m730:CedolareTrattenere</a> <a href="#">m730:CedolarePrimaRataTrattenere</a> <a href="#">m730:CedolareSecondaRataTrattenere</a>

element **Documento\_730-4/DatiContabili730-4/Ordinario\_730-4/ImportiRimborsare**

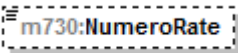
diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Importi Rimborsare 730-4 Type</a>

children	<a href="#">m730:IrpefRimborsare</a> <a href="#">m730:AddRegRimborsare</a> <a href="#">m730:AddComRimborsare</a> <a href="#">m730:CedolareRimborsare</a>
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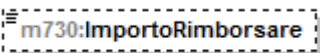
element **Documento\_730-4/DatiContabili730-4/Ordinario\_730-4/Conguaglio**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:NumeroRate</a> <a href="#">m730:ImportoRimborsare</a> <a href="#">m730:ImportoTrattenere</a>


element **Documento\_730-4/DatiContabili730-4/Ordinario\_730-4/Conguaglio/NumeroRate**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoN1_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-9]</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-9]
Kind	Value				
pattern	[1-9]				


element **Documento\_730-4/DatiContabili730-4/Ordinario\_730-4/Conguaglio/ImportoRimborsare**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-9]{1}[0-9]*</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

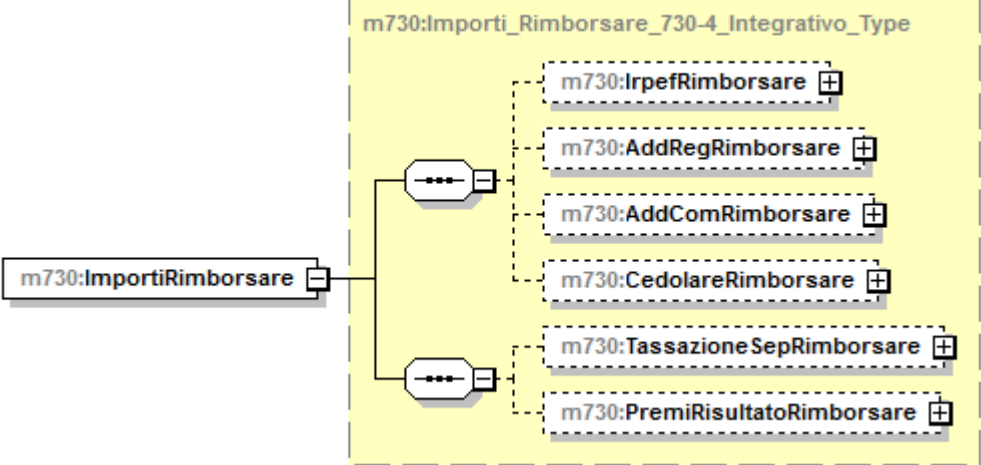
element **Documento\_730-4/DatiContabili730-4/Ordinario\_730-4/Conguaglio/ImportoTrattenere**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-9]{1}[0-9]*</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

element **Documento\_730-4/DatiContabili730-4/Integrativo\_730-4**

diagram	 The diagram shows a box labeled 'm730:Integrativo_730-4' with a small square icon on its right side. A line connects this box to a hexagonal connector icon containing three dots. Another line connects this connector to a box labeled 'm730:ImportiRimborsare' with a small square icon on its right side.
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:ImportiRimborsare</a>

element **Documento\_730-4/DatiContabili730-4/Integrativo\_730-4/ImportiRimborsare**

diagram	 The diagram shows a box labeled 'm730:ImportiRimborsare' with a small square icon on its right side. A line connects this box to a hexagonal connector icon containing three dots. Another line connects this connector to a yellow-shaded rectangular area labeled 'm730:Importi_Rimborsare_730-4_Integrativo_Type'. Inside this yellow area, there are two more hexagonal connector icons, each containing three dots. The top connector is connected to a dashed box containing three elements: 'm730:IrpefRimborsare' with a plus icon, 'm730:AddRegRimborsare' with a plus icon, and 'm730:AddComRimborsare' with a plus icon. The bottom connector is connected to a dashed box containing three elements: 'm730:CedolareRimborsare' with a plus icon, 'm730:TassazioneSepRimborsare' with a plus icon, and 'm730:PremiRisultatoRimborsare' with a plus icon.
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Importi_Rimborsare_730-4_Integrativo_Type</a>
children	<a href="#">m730:IrpefRimborsare</a> <a href="#">m730:AddRegRimborsare</a> <a href="#">m730:AddComRimborsare</a> <a href="#">m730:CedolareRimborsare</a> <a href="#">m730:TassazioneSepRimborsare</a> <a href="#">m730:PremiRisultatoRimborsare</a>

## complexType Documento\_730\_Type

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	extension of <a href="#">Documento_Type</a>				
children	<a href="#">m730:DichiarazioneDich</a> <a href="#">m730:DichiarazioneCon</a> <a href="#">m730:AltriDati</a> <a href="#">m730:Sostituto</a> <a href="#">m730:Mod730DipendentiSenzaSostituto</a> <a href="#">m730:SoggettoAssFiscaleDoc</a> <a href="#">m730:Documento_730-4</a> <a href="#">m730:EsitiContabili</a> <a href="#">m730:DatiRettificati</a>				
attributes	Name	Type	Use	Default	Fixed
	<a href="#">identificativo</a>	<a href="#">Identificativo_Type</a>	required		

## element Documento\_730\_Type/DichiarazioneDich

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				

type	<a href="#">m730:Dichiarazione Dich Type</a>
children	<a href="#">m730:Frontespizio</a> <a href="#">m730:DatiContabili</a> <a href="#">m730:FuoriAssistenza</a> <a href="#">m730:Scelte</a>

#### element Documento\_730\_Type/DichiarazioneCon


diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Dichiarazione Con Type</a>
children	<a href="#">m730:Frontespizio</a> <a href="#">m730:DatiContabili</a> <a href="#">m730:FuoriAssistenzaQuadri</a> <a href="#">m730:Scelte</a>

#### element Documento\_730\_Type/AltriDati

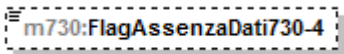
diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730

children	<a href="#">m730:FlagConferma</a> <a href="#">m730:FlagAssenzaDati730-4</a> <a href="#">m730:FlagCfErratoDicTrasmessa</a> <a href="#">m730:Rettificativo</a> <a href="#">m730:Integrativo</a> <a href="#">m730:CfProduttoreSoftware</a> <a href="#">m730:SpazioDisposizioneUtente</a> <a href="#">m730:DichiarazioneCongiunta</a> <a href="#">m730:SituazioniParticolari</a> <a href="#">m730:Mod730SenzaSostituto</a> <a href="#">m730:ComunicazioneDatiRettificati</a> <a href="#">m730:SostCafProfessNonDelegato</a>
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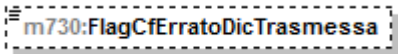
element **Documento\_730\_Type/AltriDati/FlagConferma**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoCB_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[01]</td></tr> </table>	Kind	Value	pattern	[01]
Kind	Value				
pattern	[01]				


element **Documento\_730\_Type/AltriDati/FlagAssenzaDati730-4**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoCB_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[01]</td></tr> </table>	Kind	Value	pattern	[01]
Kind	Value				
pattern	[01]				

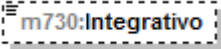
element **Documento\_730\_Type/AltriDati/FlagCfErratoDicTrasmessa**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoCF_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[0-9]{11}[[A-Z]{6}{0-9LMNPQRSTUUV}{2}[A-Z]{1}{0-9LMNPQRSTUUV}{2}[A-Z]{1}{0-9LMNPQRSTUUV}{3}[A-Z]{1}</td></tr> </table>	Kind	Value	pattern	[0-9]{11}[[A-Z]{6}{0-9LMNPQRSTUUV}{2}[A-Z]{1}{0-9LMNPQRSTUUV}{2}[A-Z]{1}{0-9LMNPQRSTUUV}{3}[A-Z]{1}
Kind	Value				
pattern	[0-9]{11}[[A-Z]{6}{0-9LMNPQRSTUUV}{2}[A-Z]{1}{0-9LMNPQRSTUUV}{2}[A-Z]{1}{0-9LMNPQRSTUUV}{3}[A-Z]{1}				

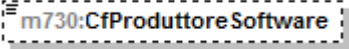
element **Documento\_730\_Type/AltriDati/Rettificativo**

diagram											
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730										
type	<a href="#">m730:Rettificativo_Type</a>										
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]</td></tr> <tr> <td>enumeration</td><td>1</td></tr> <tr> <td>enumeration</td><td>2</td></tr> <tr> <td>enumeration</td><td>3</td></tr> </table>	Kind	Value	pattern	[1-9]	enumeration	1	enumeration	2	enumeration	3
Kind	Value										
pattern	[1-9]										
enumeration	1										
enumeration	2										
enumeration	3										

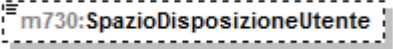
element **Documento\_730\_Type/AltriDati/Integrativo**

diagram											
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730										
type	<a href="#">m730:Integrativo_Type</a>										
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[1-9]</td></tr> <tr> <td>enumeration</td><td>1</td></tr> <tr> <td>enumeration</td><td>2</td></tr> <tr> <td>enumeration</td><td>3</td></tr> </table>	Kind	Value	pattern	[1-9]	enumeration	1	enumeration	2	enumeration	3
Kind	Value										
pattern	[1-9]										
enumeration	1										
enumeration	2										
enumeration	3										

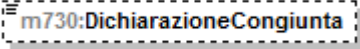
element **Documento\_730\_Type/AltriDati/CfProduttoreSoftware**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoCF_Type</a>				
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[0-9]{11}([A-Z]{6}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{3}[A-Z]{1})</td></tr> </table>	Kind	Value	pattern	[0-9]{11}([A-Z]{6}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{3}[A-Z]{1})
Kind	Value				
pattern	[0-9]{11}([A-Z]{6}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{3}[A-Z]{1})				

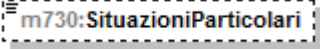
element **Documento\_730\_Type/AltriDati/SpazioDisposizioneUtente**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoAN_Type</a>				
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>([0-9A-Z-] &amp;quot;){1}([ 0-9A-Z&amp;amp;:] ' \"- \\. , / ° \"\\( \\) À É È Ì Ò Ù Ü &amp;quot; \\\\\\ \\+)*</td></tr> </table>	Kind	Value	pattern	([0-9A-Z-] &quot;){1}([ 0-9A-Z&amp;:] ' \"- \\. , / ° \"\\( \\) À É È Ì Ò Ù Ü &quot; \\\\\\ \\+)*
Kind	Value				
pattern	([0-9A-Z-] &quot;){1}([ 0-9A-Z&amp;:] ' \"- \\. , / ° \"\\( \\) À É È Ì Ò Ù Ü &quot; \\\\\\ \\+)*				

element **Documento\_730\_Type/AltriDati/DichiarazioneCongiunta**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoCB_Type</a>				
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[01]</td></tr> </table>	Kind	Value	pattern	[01]
Kind	Value				
pattern	[01]				

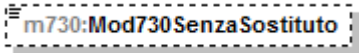
element **Documento\_730\_Type/AltriDati/SituazioniParticolari**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP_Type</a>

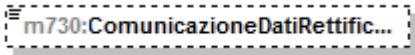


facets	Kind	Value
	pattern	[1-9]{1}[0-9]*

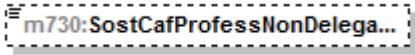
element **Documento\_730\_Type/AltriDati/Mod730SenzaSostituto**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	restriction of <a href="#">DatoAN_Type</a>	
facets	Kind	Value
	pattern	(([0-9A-Z-] &quot;){1}([ 0-9A-Z&amp;] '\- \., /° °\°\( \) À È É Ì Ò Ù Ü &quot;; \\ / +)*
facets	enumeration	A

element **Documento\_730\_Type/AltriDati/ComunicazioneDatiRettificati**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoCB_Type</a>	
facets	Kind	Value
	pattern	[01]

element **Documento\_730\_Type/AltriDati/SostCafProfessNonDelegato**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoCB_Type</a>	
facets	Kind	Value
	pattern	[01]

element **Documento\_730\_Type/Sostituto**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Sostituto_Type</a>
children	<a href="#">m730:CodiceFiscale</a> <a href="#">m730:DatiAnagraficiPF</a> <a href="#">m730:DenominazionePNF</a> <a href="#">m730:Residenza</a> <a href="#">m730:Fax</a> <a href="#">m730:CodiceSede</a>

element **Documento\_730\_Type/Mod730DipendentiSenzaSostituto**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoCB_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[01]</td> </tr> </tbody> </table>	Kind	Value	pattern	[01]
Kind	Value				
pattern	[01]				

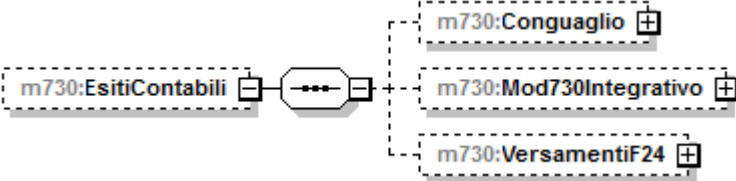
element **Documento\_730\_Type/SoggettoAssFiscaleDoc**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Soggetto_Assistenza_Fiscale_Doc_Type</a>
children	<a href="#">m730:DataConsegna</a> <a href="#">m730:TipologiaSoggettoAssFisc</a> <a href="#">m730:SostitutoCF</a> <a href="#">m730:DatiCafDoc</a> <a href="#">m730:DatiProfessionistaDoc</a> <a href="#">m730:DatiAssociazioneDoc</a> <a href="#">m730:AgenziaEntrate</a>

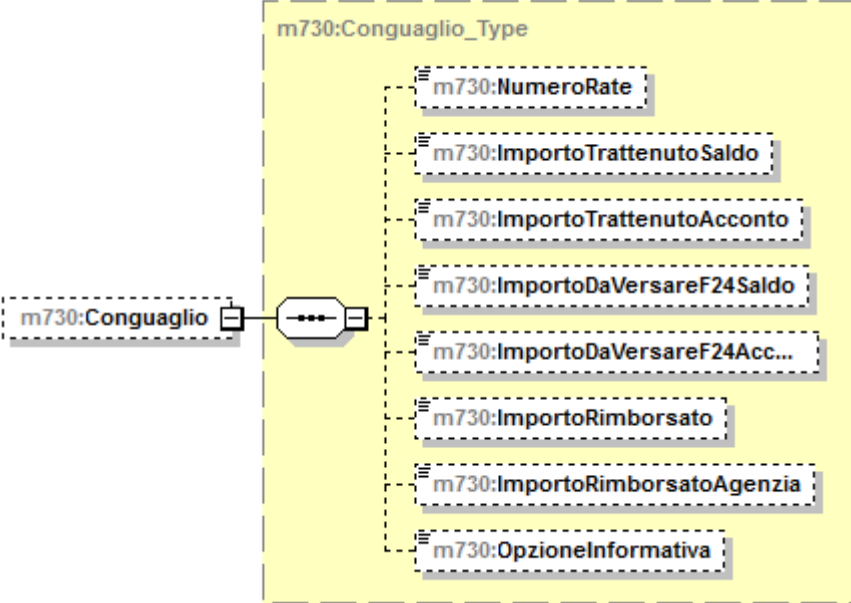
element **Documento\_730\_Type/Documento\_730-4**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Documento_730-4</a>
children	<a href="#">m730:DatiAnagraficiDichiarante</a> <a href="#">m730:Sostituto</a> <a href="#">m730:SoggettoAssFiscale730-4</a> <a href="#">m730:AltriDati</a> <a href="#">m730:DatiContabili730-4</a>

element **Documento\_730\_Type/EsitiContabili**

diagram	 <p>The diagram shows a dashed box labeled <b>m730:EsitiContabili</b> connected to a central connector box. This connector box is linked to three separate dashed boxes, each containing a plus sign icon: <b>m730:Conguaglio</b>, <b>m730:Mod730Integrativo</b>, and <b>m730:VersamentiF24</b>.</p>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:Conguaglio</a> <a href="#">m730:Mod730Integrativo</a> <a href="#">m730:VersamentiF24</a>

element **Documento\_730\_Type/EsitiContabili/Conguaglio**

diagram	 <p>The diagram shows a dashed box labeled <b>m730:Conguaglio</b> connected to a central connector box. This connector box is linked to a large yellow-shaded area labeled <b>m730:Conguaglio_Type</b>. Inside this area, the connector box is linked to eight separate dashed boxes, each containing a plus sign icon: <b>m730:NumeroRate</b>, <b>m730:ImportoTrattenutoSaldo</b>, <b>m730:ImportoTrattenutoAcconto</b>, <b>m730:ImportoDaVersareF24Saldo</b>, <b>m730:ImportoDaVersareF24Acc...</b>, <b>m730:ImportoRimborsato</b>, <b>m730:ImportoRimborsatoAgenzia</b>, and <b>m730:OpzioneInformativa</b>.</p>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Conguaglio_Type</a>
children	<a href="#">m730:NumeroRate</a> <a href="#">m730:ImportoTrattenutoSaldo</a> <a href="#">m730:ImportoTrattenutoAcconto</a> <a href="#">m730:ImportoDaVersareF24Saldo</a> <a href="#">m730:ImportoDaVersareF24Acconto</a> <a href="#">m730:ImportoRimborsato</a> <a href="#">m730:ImportoRimborsatoAgenzia</a> <a href="#">m730:OpzioneInformativa</a>

element **Documento\_730\_Type/EsitiContabili/Mod730Integrativo**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Mod730_Integrativo_Type</a>
children	<a href="#">m730:ImportiRimborsare</a> <a href="#">m730:ImportoRimborsato</a> <a href="#">m730:ImportoRimborsatoAgenzia</a>

element **Documento\_730\_Type/EsitiContabili/VersamentiF24**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Versamenti_F24_Type</a>
children	<a href="#">m730:F24DebitoIrpef</a> <a href="#">m730:F24DebitoCodRegione</a> <a href="#">m730:F24DebitoAddReg</a> <a href="#">m730:F24DebitoCodComune</a> <a href="#">m730:F24DebitoAddCom</a> <a href="#">m730:F24DebitoPrimaRataAcclIrpef</a> <a href="#">m730:F24DebitoAccontoTassSep</a> <a href="#">m730:F24DebitoCodComuneAcconto</a> <a href="#">m730:F24DebitoAccontoAddCom</a> <a href="#">m730:F24DebitoImpostaSost</a> <a href="#">m730:F24DebitoCedolare</a> <a href="#">m730:F24DebitoPrimaRataAccCedolare</a> <a href="#">m730:F24DebitoCodRegioneConiuge</a>

	<a href="#">m730:F24DebitoAddRegConiuge</a> <a href="#">m730:F24DebitoCodComuneConiuge</a> <a href="#">m730:F24DebitoAddComConiuge</a> <a href="#">m730:F24DebitoCodComuneAccontoConiuge</a> <a href="#">m730:F24DebitoAccontoAddComConiuge</a> <a href="#">m730:F24DebitoSecondaRataAcclrpef</a> <a href="#">m730:F24DebitoSecondaRataAccCedolare</a>
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#### element Documento\_730\_Type/DatiRettificati

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Dati_Rettificati_Type</a>
children	<a href="#">m730:Modulo</a>

#### complexType Domanda\_Accatastamento\_Type

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:Data</a> <a href="#">m730:Numero</a> <a href="#">m730:ProvinciaUfficio</a>

#### element Domanda\_Accatastamento\_Type/Data

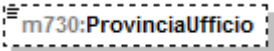
diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoDT_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>((([0-9]{1,2}[0-9]{3,4}){0,1}([13578]1012\d{4})) ([0-9]{1,2}[0-9]{3,4}){0,1}([469]11\d{4})) ([0-9]{1,2}[0-9]{2,3}[0-8])(02\d{4})) ((29)(02)([02468][048]00)) ((29)(02)([13579][26]00)) ((29)(02)([0-9][0-9][048])) ((29)(02)([0-9][0-9][2468][048])) ((29)(02)([0-9][0-9][13579][26]))))</td> </tr> </tbody> </table>	Kind	Value	pattern	((([0-9]{1,2}[0-9]{3,4}){0,1}([13578]1012\d{4})) ([0-9]{1,2}[0-9]{3,4}){0,1}([469]11\d{4})) ([0-9]{1,2}[0-9]{2,3}[0-8])(02\d{4})) ((29)(02)([02468][048]00)) ((29)(02)([13579][26]00)) ((29)(02)([0-9][0-9][048])) ((29)(02)([0-9][0-9][2468][048])) ((29)(02)([0-9][0-9][13579][26]))))
Kind	Value				
pattern	((([0-9]{1,2}[0-9]{3,4}){0,1}([13578]1012\d{4})) ([0-9]{1,2}[0-9]{3,4}){0,1}([469]11\d{4})) ([0-9]{1,2}[0-9]{2,3}[0-8])(02\d{4})) ((29)(02)([02468][048]00)) ((29)(02)([13579][26]00)) ((29)(02)([0-9][0-9][048])) ((29)(02)([0-9][0-9][2468][048])) ((29)(02)([0-9][0-9][13579][26]))))				

#### element Domanda\_Accatastamento\_Type/Numero

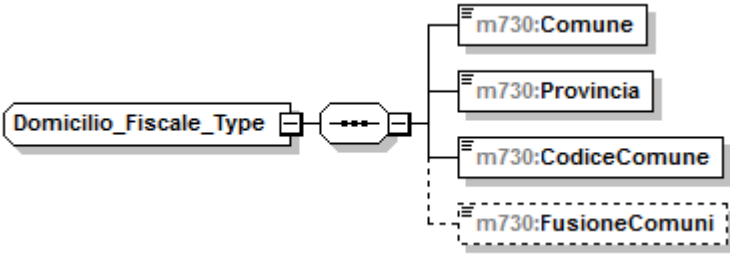
diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoAN_Type</a>

facets	Kind pattern	Value ([0-9A-Z\-\_]\&quot;){1}([ 0-9A-Z&amp;:] '\- \., /'°\^\\(\ )\ À É È Ò Ù Ü \&quot;;\\ \\ +)*
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#### element **Domanda\_Accatastamento\_Type/ProvinciaUfficio**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">PN_Type</a>


#### complexType **Domicilio\_Fiscale\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:Comune</a> <a href="#">m730:Provincia</a> <a href="#">m730:CodiceComune</a> <a href="#">m730:FusioneComuni</a>

#### element **Domicilio\_Fiscale\_Type/Comune**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoAN_Type</a>				
facets	<table><thead><tr><th>Kind</th><th>Value</th></tr></thead><tbody><tr><td>pattern</td><td>([0-9A-Z- &amp;quot;}{1}([ 0-9A-Z&amp;amp;:] ' - \., /'°\^\\(\ )\ À È É Ì Ò Ù Ü &amp;quot;;\\ \\ +)*</td></tr></tbody></table>	Kind	Value	pattern	([0-9A-Z- &quot;}{1}([ 0-9A-Z&amp;:] ' - \., /'°\^\\(\ )\ À È É Ì Ò Ù Ü &quot;;\\ \\ +)*
Kind	Value				
pattern	([0-9A-Z- &quot;}{1}([ 0-9A-Z&amp;:] ' - \., /'°\^\\(\ )\ À È É Ì Ò Ù Ü &quot;;\\ \\ +)*				

#### element **Domicilio\_Fiscale\_Type/Provincia**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">PR_Type</a>


#### element **Domicilio\_Fiscale\_Type/CodiceComune**

diagram	
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namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoAN_Type</a>				
facets	<table border="1"> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>([0-9A-Z- &amp;quot;}{1}([ 0-9A-Z&amp;amp; ' \"- _ / ' \"\\(\\) \\À É É \\ Ò Ù Ü &amp;quot;\\ \\ \\ +)*</td></tr> </table>	Kind	Value	pattern	([0-9A-Z- &quot;}{1}([ 0-9A-Z&amp; ' \"- _ / ' \"\\(\\) \\À É É \\ Ò Ù Ü &quot;\\ \\ \\ +)*
Kind	Value				
pattern	([0-9A-Z- &quot;}{1}([ 0-9A-Z&amp; ' \"- _ / ' \"\\(\\) \\À É É \\ Ò Ù Ü &quot;\\ \\ \\ +)*				

element **Domicilio\_Fiscale\_Type/FusioneComuni**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoAN_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>([0-9A-Z- &amp;quot;}{1}([ 0-9A-Z&amp;amp; ' \\. / ' \\( \\) \\À É É Ì Ò Ù Ü &amp;quot; \\ \\ +)*</td> </tr> </tbody> </table>	Kind	Value	pattern	([0-9A-Z- &quot;}{1}([ 0-9A-Z&amp; ' \\. / ' \\( \\) \\À É É Ì Ò Ù Ü &quot; \\ \\ +)*
Kind	Value				
pattern	([0-9A-Z- &quot;}{1}([ 0-9A-Z&amp; ' \\. / ' \\( \\) \\À É É Ì Ò Ù Ü &quot; \\ \\ +)*				

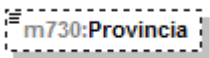
complexType **Domicilio\_Sogg\_Ass\_Fiscale\_Type**

diagram	<pre> classDiagram     class Domicilio_Sogg_Ass_Fiscale_Ty...     class m730_Comune["m730:Comune"]     class m730_Provincia["m730:Provincia"]     class m730_CodiceComune["m730:CodiceComune"]     class m730_Cap["m730:Cap"]     class m730_Indirizzo["m730:Indirizzo"]     class m730_Telefono["m730:Telefono"]     class m730_FAX["m730:FAX"]     class m730_Email["m730:Email"]      Domicilio_Sogg_Ass_Fiscale_Ty... "1" -- "7" m730_Comune     </pre>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:Comune</a> <a href="#">m730:Provincia</a> <a href="#">m730:CodiceComune</a> <a href="#">m730:Cap</a> <a href="#">m730:Indirizzo</a> <a href="#">m730:Telefono</a> <a href="#">m730:FAX</a> <a href="#">m730:Email</a>

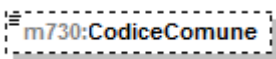
element **Domicilio\_Sogg\_Ass\_Fiscale\_Type/Comune**

diagram	
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type	<a href="#">DatoAN_Type</a>
facets	<div>Kind Value</div> <p>pattern ([0-9A-Z- ] \&amp;quot;){1}([ 0-9A-Z&amp;amp; ' \"</p>

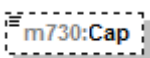
element **Domicilio\_Sogg\_Ass\_Fiscale\_Type/Provincia**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">PR_Type</a>

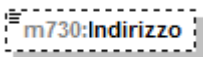
element **Domicilio\_Sogg\_Ass\_Fiscale\_Type/CodiceComune**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoAN_Type</a>				
facets	<table border="1"> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>(([0-9A-Z\-\]]&amp;quot;){1}([ 0-9A-Z&amp;amp;]] ' \"- \"., / ° \"^\"\\( \\) À Ê É Ì Ò Ù Ü &amp;quot;; \\\"\\ \\+)*</td></tr> </table>	Kind	Value	pattern	(([0-9A-Z\-\]]&quot;){1}([ 0-9A-Z&amp;]] ' \"- \"., / ° \"^\"\\( \\) À Ê É Ì Ò Ù Ü &quot;; \\\"\\ \\+)*
Kind	Value				
pattern	(([0-9A-Z\-\]]&quot;){1}([ 0-9A-Z&amp;]] ' \"- \"., / ° \"^\"\\( \\) À Ê É Ì Ò Ù Ü &quot;; \\\"\\ \\+)*				

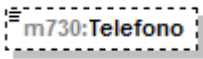
element **Domicilio\_Sogg\_Ass\_Fiscale\_Type/Cap**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoAN_Type</a>				
facets	<table border="1"> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>(([0-9A-Z\-\]]&amp;quot;){1}([ 0-9A-Z&amp;amp;]] ' \"- \"., / ° \"^\"\\( \\) À Ê É Ì Ò Ù Ü &amp;quot;; \\\"\\ \\+)*</td></tr> </table>	Kind	Value	pattern	(([0-9A-Z\-\]]&quot;){1}([ 0-9A-Z&amp;]] ' \"- \"., / ° \"^\"\\( \\) À Ê É Ì Ò Ù Ü &quot;; \\\"\\ \\+)*
Kind	Value				
pattern	(([0-9A-Z\-\]]&quot;){1}([ 0-9A-Z&amp;]] ' \"- \"., / ° \"^\"\\( \\) À Ê É Ì Ò Ù Ü &quot;; \\\"\\ \\+)*				

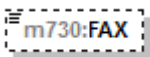
element **Domicilio\_Sogg\_Ass\_Fiscale\_Type/Indirizzo**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoAN_Type</a>				
facets	<table border="1"> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>(([0-9A-Z\-\]]&amp;quot;){1}([ 0-9A-Z&amp;amp;]] ' \"- \"., / ° \"^\"\\( \\) À Ê É Ì Ò Ù Ü &amp;quot;; \\\"\\ \\+)*</td></tr> </table>	Kind	Value	pattern	(([0-9A-Z\-\]]&quot;){1}([ 0-9A-Z&amp;]] ' \"- \"., / ° \"^\"\\( \\) À Ê É Ì Ò Ù Ü &quot;; \\\"\\ \\+)*
Kind	Value				
pattern	(([0-9A-Z\-\]]&quot;){1}([ 0-9A-Z&amp;]] ' \"- \"., / ° \"^\"\\( \\) À Ê É Ì Ò Ù Ü &quot;; \\\"\\ \\+)*				

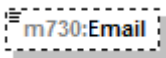
element **Domicilio\_Sogg\_Ass\_Fiscale\_Type/Telefono**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoAN_Type</a>				
facets	<table border="1"> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>(([0-9A-Z\-\]]&amp;quot;){1}([ 0-9A-Z&amp;amp;]] ' \"- \"., / ° \"^\"\\( \\) À Ê É Ì Ò Ù Ü &amp;quot;; \\\"\\ \\+)*</td></tr> </table>	Kind	Value	pattern	(([0-9A-Z\-\]]&quot;){1}([ 0-9A-Z&amp;]] ' \"- \"., / ° \"^\"\\( \\) À Ê É Ì Ò Ù Ü &quot;; \\\"\\ \\+)*
Kind	Value				
pattern	(([0-9A-Z\-\]]&quot;){1}([ 0-9A-Z&amp;]] ' \"- \"., / ° \"^\"\\( \\) À Ê É Ì Ò Ù Ü &quot;; \\\"\\ \\+)*				

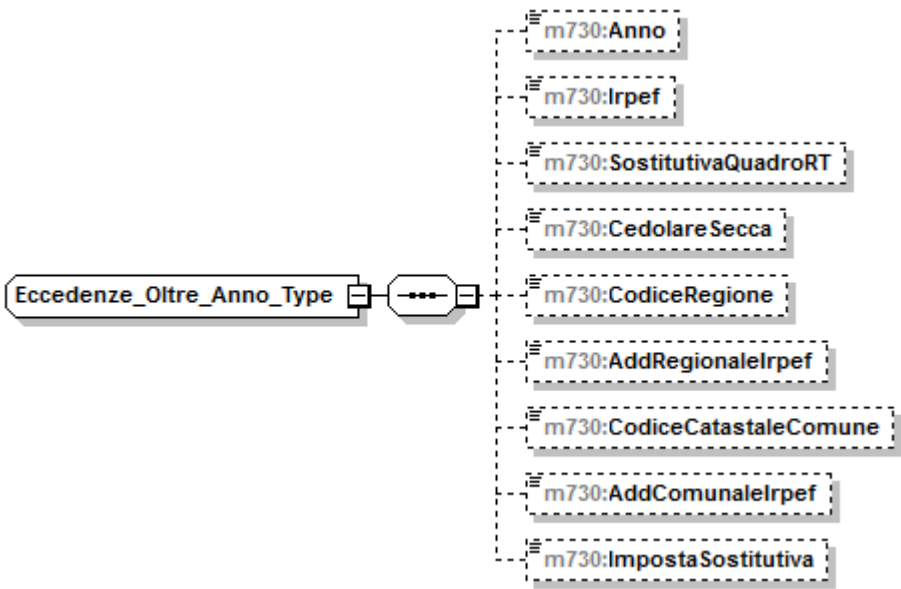
element **Domicilio\_Sogg\_Ass\_Fiscale\_Type/FAX**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoAN_Type</a>
facets	Kind Value pattern ([0-9A-Z\-\&quot;]{1}([ 0-9A-Z&amp;#92; '\-\\., /'^\(\)\ À É È Ì Ò Ù Ü &quot; \\  \+)*

element **Domicilio\_Sogg\_Ass\_Fiscale\_Type/Email**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoEM_Type</a>
facets	Kind Value pattern [a-zA-Z0-9._%!\-&quot;?^~=]+@[a-zA-Z0-9.\-]+\.[a-zA-Z]{2,4}

complexType **Eccedenze\_Oltre\_Anno\_Type**


diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:Anno</a> <a href="#">m730:Irpef</a> <a href="#">m730:SostitutivaQuadroRT</a> <a href="#">m730:CedolareSecca</a> <a href="#">m730:CodiceRegione</a> <a href="#">m730:AddRegionaleIrpef</a> <a href="#">m730:CodiceCatastaleComune</a> <a href="#">m730:AddComunaleIrpef</a> <a href="#">m730:ImpostaSostitutiva</a>

element **Eccedenze\_Oltre\_Anno\_Type/Anno**

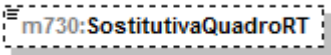
diagram	
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namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoDA_Type</a>
facets	Kind Value pattern (18 19 20)[0-9]{2}

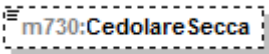
#### element **Eccedenze\_Oltre\_Anno\_Type/lrpef**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP_Type</a>
facets	Kind Value pattern [1-9]{1}[0-9]*

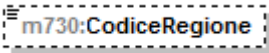
#### element **Eccedenze\_Oltre\_Anno\_Type/SostitutivaQuadroRT**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP_Type</a>
facets	Kind Value pattern [1-9]{1}[0-9]*

#### element **Eccedenze\_Oltre\_Anno\_Type/CedolareSecca**

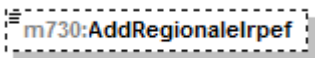
diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP_Type</a>
facets	Kind Value pattern [1-9]{1}[0-9]*

#### element **Eccedenze\_Oltre\_Anno\_Type/CodiceRegione**


diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">Codice_Regione_Type</a>
facets	Kind Value pattern ([0-9A-Z\-\_]&quot;){1}([ 0-9A-Z&amp;:] \\-\\. / ° \\^\\( \\) À É Ê Ì Ò Ù Ü &quot; \\N \\+)* enumeration 1 enumeration 2 enumeration 3 enumeration 4 enumeration 5 enumeration 6 enumeration 7

	enumeration	8
	enumeration	9
	enumeration	10
	enumeration	11
	enumeration	12
	enumeration	13
	enumeration	14
	enumeration	15
	enumeration	16
	enumeration	17
	enumeration	18
	enumeration	19
	enumeration	20
	enumeration	21


#### element **Eccedenze\_Oltre\_Anno\_Type/AddRegionalelrpef**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

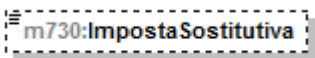
#### element **Eccedenze\_Oltre\_Anno\_Type/CodiceCatastaleComune**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	restriction of <a href="#">DatoAN_Type</a>				
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>([0-9A-Z\-\_]\&amp;quot;){1}([ 0-9A-Z&amp;amp;:] ' \" data-bbox="193 553 721 575"/&gt;</td></tr> </table>	Kind	Value	pattern	([0-9A-Z\-\_]\&quot;){1}([ 0-9A-Z&amp;:] ' \" data-bbox="193 553 721 575"/>
Kind	Value				
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#### element **Eccedenze\_Oltre\_Anno\_Type/AddComunalelrpef**

diagram					
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type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

#### element **Eccedenze\_Oltre\_Anno\_Type/ImpostaSostitutiva**


diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP_Type</a>

facets	Kind pattern	Value [1-9]{1}[0-9]*
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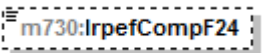
### complexType **Eccedenze\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:lrp ef</a> <a href="#">m730:lrp efCompF24</a> <a href="#">m730:SostitutivaQuadroRT</a> <a href="#">m730:SostitutivaQuadroRTcompF24</a> <a href="#">m730:CedolareSecca</a> <a href="#">m730:CedolareSeccaCompF24</a> <a href="#">m730:CodiceRegione</a> <a href="#">m730:AddRegionalelrp ef</a> <a href="#">m730:AddRegionalelrp efCompF24</a> <a href="#">m730:CodiceCatastaleComune</a> <a href="#">m730:AddComunalelrp ef</a> <a href="#">m730:AddComunalelrp efF24</a> <a href="#">m730:PremioRisultato</a> <a href="#">m730:PremioRisultatoCompF24</a>

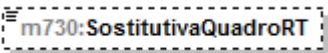
### element **Eccedenze\_Type/lrp ef**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind pattern	Value [1-9]{1}[0-9]*

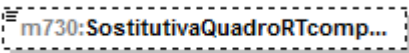
element **Eccedenze\_Type/IrpefCompF24**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

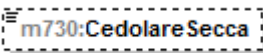
element **Eccedenze\_Type/SostitutivaQuadroRT**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

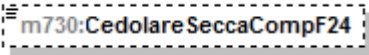
element **Eccedenze\_Type/SostitutivaQuadroRTcompF24**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

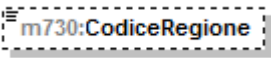
element **Eccedenze\_Type/CedolareSecca**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

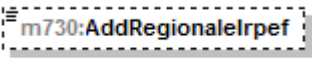
element **Eccedenze\_Type/CedolareSeccaCompF24**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

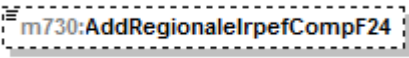
element **Eccedenze\_Type/CodiceRegione**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">Codice Regione Type</a>	
facets	Kind	Value
	pattern	([0-9A-Z\-\_]\&quot;){1}([ 0-9A-Z&amp;:] ' \" data-bbox="195 238 755 494">
	enumeration	1
	enumeration	2
	enumeration	3
	enumeration	4
	enumeration	5
	enumeration	6
	enumeration	7
	enumeration	8
	enumeration	9
	enumeration	10
	enumeration	11
	enumeration	12
	enumeration	13
	enumeration	14
	enumeration	15
	enumeration	16
	enumeration	17
	enumeration	18
	enumeration	19
	enumeration	20
	enumeration	21

element **Eccedenze\_Type/AddRegionalelrpef**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*

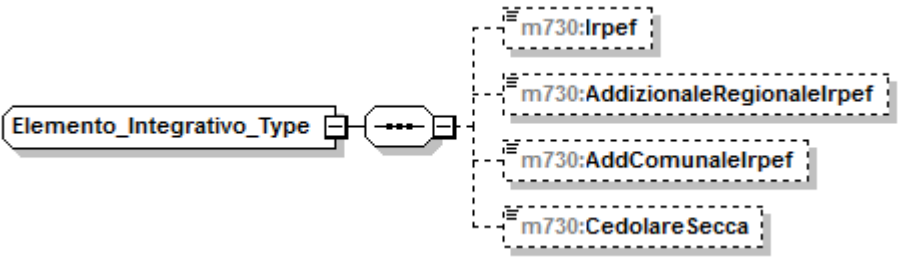
element **Eccedenze\_Type/AddRegionalelrpefCompF24**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*






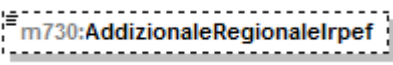
## complexType Elemento\_Integrativo\_Type

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:lrpéf</a> <a href="#">m730:AddizionaleRegionalelrpéf</a> <a href="#">m730:AddComunalelrpéf</a> <a href="#">m730:CedolareSecca</a>

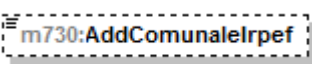
## element Elemento\_Integrativo\_Type/lrpéf

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

## element Elemento\_Integrativo\_Type/AddizionaleRegionalelrpéf

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

## element Elemento\_Integrativo\_Type/AddComunalelrpéf

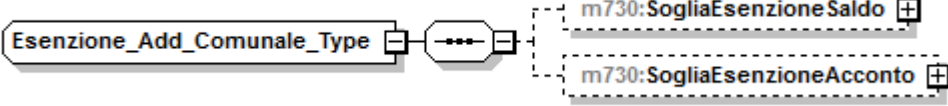
diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

## element Elemento\_Integrativo\_Type/CedolareSecca

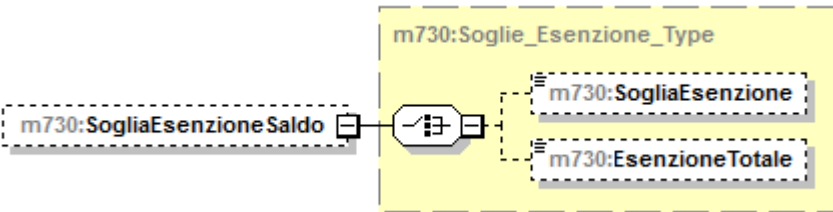
diagram	
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namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*

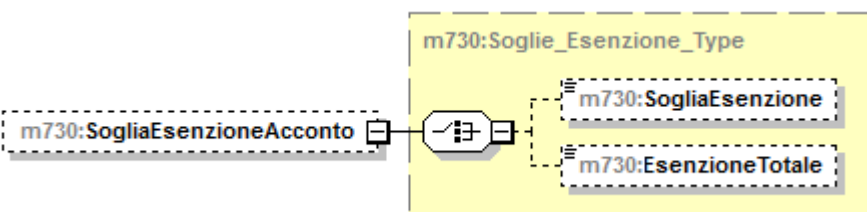
#### complexType **Esenzione\_Add\_Comunale\_Type**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
children	<a href="#">m730:SogliaEsenzioneSaldo</a> <a href="#">m730:SogliaEsenzioneAcconto</a>	

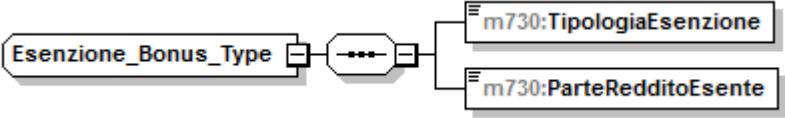
#### element **Esenzione\_Add\_Comunale\_Type/SogliaEsenzioneSaldo**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">m730:Soglie_Esenzione_Type</a>	
children	<a href="#">m730:SogliaEsenzione</a> <a href="#">m730:EsenzioneTotale</a>	

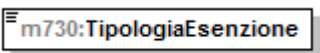
#### element **Esenzione\_Add\_Comunale\_Type/SogliaEsenzioneAcconto**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">m730:Soglie_Esenzione_Type</a>	
children	<a href="#">m730:SogliaEsenzione</a> <a href="#">m730:EsenzioneTotale</a>	


### complexType **Esenzione\_Bonus\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:TipologiaEsenzione</a> <a href="#">m730:ParteRedditoEsente</a>

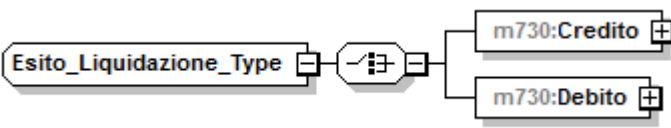
### element **Esenzione\_Bonus\_Type/TipologiaEsenzione**

diagram									
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730								
type	restriction of <a href="#">DatoN1_Type</a>								
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-9]</td> </tr> <tr> <td>enumeration</td> <td>1</td> </tr> <tr> <td>enumeration</td> <td>2</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-9]	enumeration	1	enumeration	2
Kind	Value								
pattern	[1-9]								
enumeration	1								
enumeration	2								

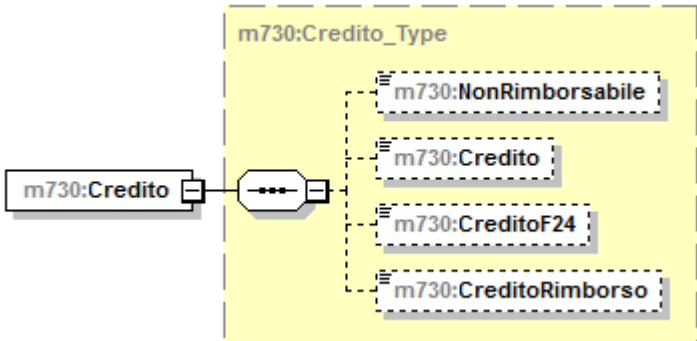
### element **Esenzione\_Bonus\_Type/ParteRedditoEsente**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-9]{1}[0-9]*</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

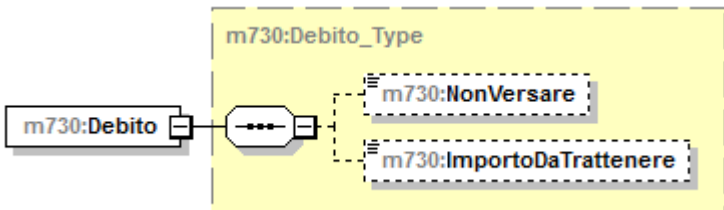
### complexType **Esito\_Liquidazione\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:Credito</a> <a href="#">m730:Debito</a>

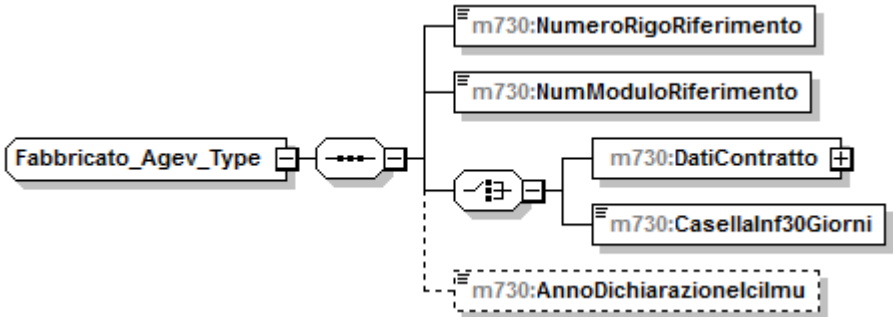
# element **Esito\_Liquidazione\_Type/Credito**

diagram	 <p>The diagram shows a box labeled 'm730:Credito_Type' with a dashed border. To its left is a box labeled 'm730:Credito'. A line connects 'm730:Credito' to a connector box (a rectangle with a circle and three dots) which then branches into four dashed boxes: 'm730:NonRimborsabile', 'm730:Credito', 'm730:CreditoF24', and 'm730:CreditoRimborso'.</p>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Credito_Type</a>
children	<a href="#">m730:NonRimborsabile</a> <a href="#">m730:Credito</a> <a href="#">m730:CreditoF24</a> <a href="#">m730:CreditoRimborso</a>


# element **Esito\_Liquidazione\_Type/Debito**

diagram	 <p>The diagram shows a box labeled 'm730:Debito_Type' with a dashed border. To its left is a box labeled 'm730:Debito'. A line connects 'm730:Debito' to a connector box (a rectangle with a circle and three dots) which then branches into two dashed boxes: 'm730:NonVersare' and 'm730:ImportoDaTrattenere'.</p>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Debito_Type</a>
children	<a href="#">m730:NonVersare</a> <a href="#">m730:ImportoDaTrattenere</a>

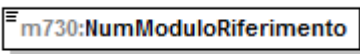
# complexType **Fabbricato\_Agev\_Type**

diagram	 <p>The diagram shows a box labeled 'Fabbricato_Agev_Type'. A line connects it to a connector box (a rectangle with a circle and three dots) which then branches into three paths. The first path goes to a box labeled 'm730:NumeroRigoRiferimento'. The second path goes to a box labeled 'm730:NumModuloRiferimento'. The third path goes to a box labeled 'm730:AnnoDichiarazioneIcilmu'. Additionally, there is a dashed line from the connector box to a box labeled 'm730:DatiContratto' which is connected to a box labeled 'm730:CasellaInf30Giorni'.</p>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:NumeroRigoRiferimento</a> <a href="#">m730:NumModuloRiferimento</a> <a href="#">m730:DatiContratto</a> <a href="#">m730:CasellaInf30Giorni</a> <a href="#">m730:AnnoDichiarazioneIcilmu</a>

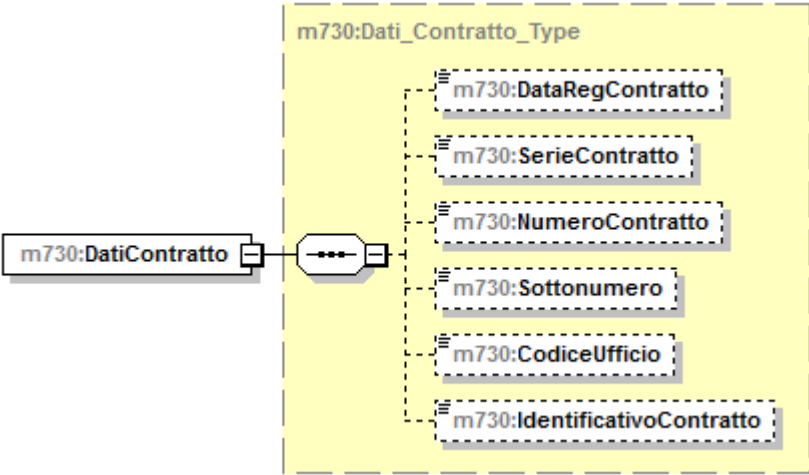
element **Fabbricato\_Agev\_Type/NumeroRigoRiferimento**

diagram																									
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730																								
type	<a href="#">m730:Fabbricato_Agev_Numero_Rigo_Type</a>																								
facets	<table> <thead> <tr> <th>Kind</th><th>Value</th></tr> </thead> <tbody> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> <tr> <td>enumeration</td><td>1</td></tr> <tr> <td>enumeration</td><td>2</td></tr> <tr> <td>enumeration</td><td>3</td></tr> <tr> <td>enumeration</td><td>4</td></tr> <tr> <td>enumeration</td><td>5</td></tr> <tr> <td>enumeration</td><td>6</td></tr> <tr> <td>enumeration</td><td>7</td></tr> <tr> <td>enumeration</td><td>8</td></tr> <tr> <td>enumeration</td><td>9</td></tr> <tr> <td>enumeration</td><td>10</td></tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*	enumeration	1	enumeration	2	enumeration	3	enumeration	4	enumeration	5	enumeration	6	enumeration	7	enumeration	8	enumeration	9	enumeration	10
Kind	Value																								
pattern	[1-9]{1}[0-9]*																								
enumeration	1																								
enumeration	2																								
enumeration	3																								
enumeration	4																								
enumeration	5																								
enumeration	6																								
enumeration	7																								
enumeration	8																								
enumeration	9																								
enumeration	10																								


element **Fabbricato\_Agev\_Type/NumModuloRiferimento**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <thead> <tr> <th>Kind</th><th>Value</th></tr> </thead> <tbody> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

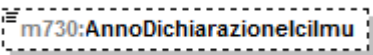
element **Fabbricato\_Agev\_Type/DatiContratto**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Dati_Contratto_Type</a>
children	<a href="#">m730:DataRegContratto</a> <a href="#">m730:SerieContratto</a> <a href="#">m730:NumeroContratto</a> <a href="#">m730:Sottonumero</a> <a href="#">m730:CodiceUfficio</a> <a href="#">m730:IdentificativoContratto</a>


element **Fabbricato\_Agev\_Type/CasellaInf30Giorni**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoCB_Type</a>	
facets	Kind	Value
	pattern	[01]

element **Fabbricato\_Agev\_Type/AnnoDichiarazioneIcilmu**

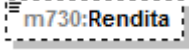
diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoDA_Type</a>	
facets	Kind	Value
	pattern	(18 19 20)[0-9]{2}

complexType **Fabbricato\_Ord\_Type**


diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	

children	<a href="#">m730:Rendita</a> <a href="#">m730:Utilizzo</a> <a href="#">m730:GiorniPossesso</a> <a href="#">m730:PercPossesso</a> <a href="#">m730:CodiceCanone</a> <a href="#">m730:CanoneLocazione</a> <a href="#">m730:CasiParticolari</a> <a href="#">m730:CasellaContinuazione</a> <a href="#">m730:CodiceComune</a> <a href="#">m730:OpzioneCedolare</a> <a href="#">m730:CasellaCasiPartimu</a> <a href="#">m730:StatoEmergenza</a>
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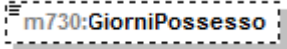
#### element **Fabbricato\_Ord\_Type/Rendita**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

#### element **Fabbricato\_Ord\_Type/Utilizzo**

diagram																																	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730																																
type	restriction of <a href="#">m730:Utilizzo_Fabbricato_Type</a>																																
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> <tr><td>enumeration</td><td>1</td></tr> <tr><td>enumeration</td><td>2</td></tr> <tr><td>enumeration</td><td>3</td></tr> <tr><td>enumeration</td><td>4</td></tr> <tr><td>enumeration</td><td>5</td></tr> <tr><td>enumeration</td><td>8</td></tr> <tr><td>enumeration</td><td>9</td></tr> <tr><td>enumeration</td><td>10</td></tr> <tr><td>enumeration</td><td>11</td></tr> <tr><td>enumeration</td><td>12</td></tr> <tr><td>enumeration</td><td>14</td></tr> <tr><td>enumeration</td><td>15</td></tr> <tr><td>enumeration</td><td>16</td></tr> <tr><td>enumeration</td><td>17</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*	enumeration	1	enumeration	2	enumeration	3	enumeration	4	enumeration	5	enumeration	8	enumeration	9	enumeration	10	enumeration	11	enumeration	12	enumeration	14	enumeration	15	enumeration	16	enumeration	17
Kind	Value																																
pattern	[1-9]{1}[0-9]*																																
enumeration	1																																
enumeration	2																																
enumeration	3																																
enumeration	4																																
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enumeration	11																																
enumeration	12																																
enumeration	14																																
enumeration	15																																
enumeration	16																																
enumeration	17																																

#### element **Fabbricato\_Ord\_Type/GiorniPossesso**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	restriction of <a href="#">DatoNP_Type</a>				
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

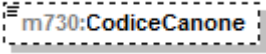
#### element **Fabbricato\_Ord\_Type/PercPossesso**

diagram	
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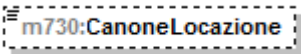


namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoPC_Type</a>	
facets	Kind	Value
	pattern	[0-9]?[0-9](,\d{1,3})? 100,0{1,3})?

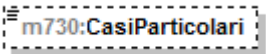
#### element **Fabbricato\_Ord\_Type/CodiceCanone**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">m730:Codice Canone_Type</a>	
facets	Kind	Value
	pattern	[1-9]
	enumeration	1
	enumeration	2
	enumeration	3
	enumeration	4

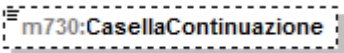
#### element **Fabbricato\_Ord\_Type/CanoneLocazione**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*

#### element **Fabbricato\_Ord\_Type/CasiParticolari**

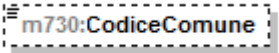
diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">m730:Casi Particolari Fabbricato_Type</a>	
facets	Kind	Value
	pattern	[1-9]
	enumeration	1
	enumeration	3
	enumeration	4
	enumeration	5

#### element **Fabbricato\_Ord\_Type/CasellaContinuazione**

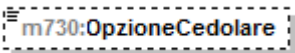
diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoCB_Type</a>	

facets	Kind pattern	Value [01]
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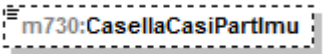
#### element **Fabbricato\_Ord\_Type/CodiceComune**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	restriction of <a href="#">DatoAN_Type</a>	
facets	Kind pattern	Value ([0-9A-Z\-\_]\&quot;){1}([ 0-9A-Z&amp;:] \" \- \_ \, / ° \"^\\( \\) À È É Ì Ò Ù Ü &quot; \\N \\+)*

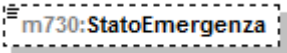
#### element **Fabbricato\_Ord\_Type/OpzioneCedolare**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoCB_Type</a>	
facets	Kind pattern	Value [01]

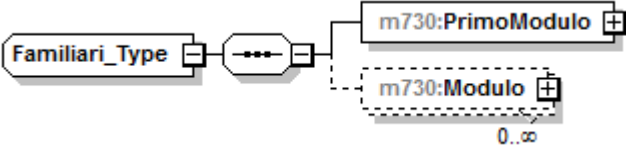
#### element **Fabbricato\_Ord\_Type/CasellaCasiPartImu**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	restriction of <a href="#">DatoN1_Type</a>	
facets	Kind pattern enumeration enumeration enumeration	Value [1-9] 1 2 3

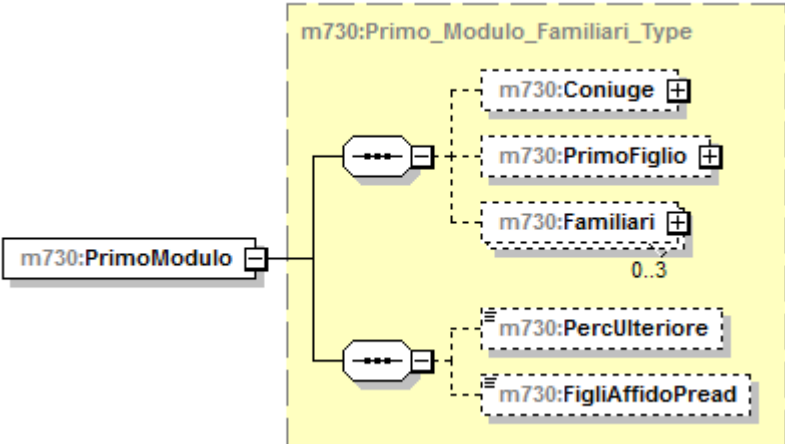
#### element **Fabbricato\_Ord\_Type/StatoEmergenza**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoCB_Type</a>	
facets	Kind pattern	Value [01]

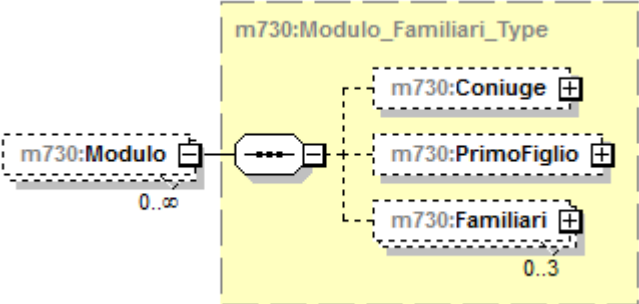
## complexType Familiari\_Type

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:PrimoModulo</a> <a href="#">m730:Modulo</a>

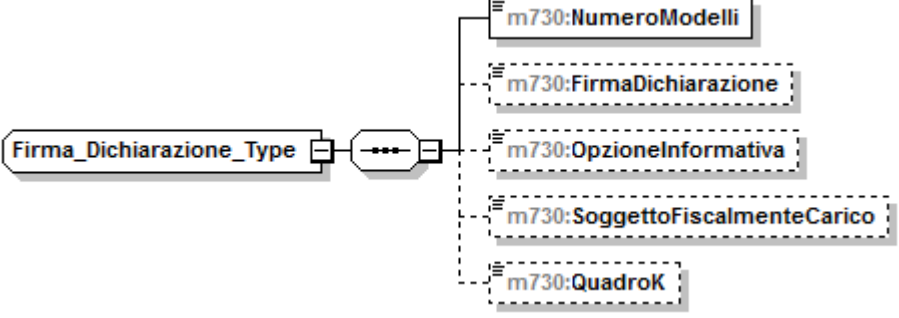
## element Familiari\_Type/PrimoModulo

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:PrimoModulo_Familiari_Type</a>
children	<a href="#">m730:Coniuge</a> <a href="#">m730:PrimoFiglio</a> <a href="#">m730:Familiari</a> <a href="#">m730:PercUlteriore</a> <a href="#">m730:FigliAffidoPread</a>

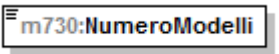
## element Familiari\_Type/Modulo

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Modulo_Familiari_Type</a>
children	<a href="#">m730:Coniuge</a> <a href="#">m730:PrimoFiglio</a> <a href="#">m730:Familiari</a>

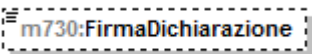
## complexType Firma\_Dichiarazione\_Type

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:NumeroModelli</a> <a href="#">m730:FirmaDichiarazione</a> <a href="#">m730:OpzioneInformativa</a> <a href="#">m730:SoggettoFiscalmenteCarico</a> <a href="#">m730:QuadroK</a>

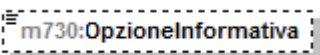
## element Firma\_Dichiarazione\_Type/NumeroModelli

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

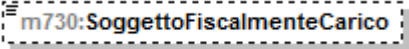
## element Firma\_Dichiarazione\_Type/FirmaDichiarazione

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoCB_Type</a>				
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[01]</td></tr> </table>	Kind	Value	pattern	[01]
Kind	Value				
pattern	[01]				

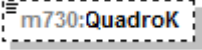
## element Firma\_Dichiarazione\_Type/OpzioneInformativa

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoCB_Type</a>				
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[01]</td></tr> </table>	Kind	Value	pattern	[01]
Kind	Value				
pattern	[01]				

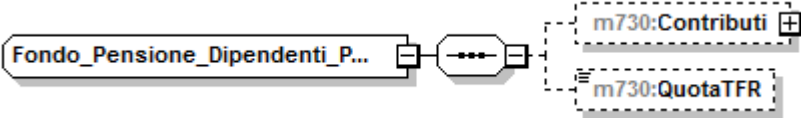
element **Firma\_Dichiarazione\_Type/SoggettoFiscalmenteCarico**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoCB_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[01]</td> </tr> </tbody> </table>	Kind	Value	pattern	[01]
Kind	Value				
pattern	[01]				

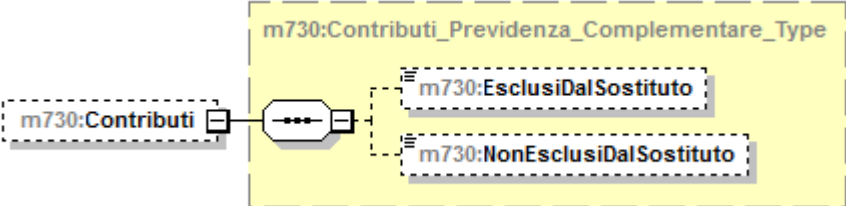
element **Firma\_Dichiarazione\_Type/QuadroK**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoCB_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[01]</td> </tr> </tbody> </table>	Kind	Value	pattern	[01]
Kind	Value				
pattern	[01]				

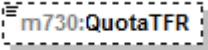
complexType **Fondo\_Pensione\_Dipendenti\_Pubblici\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:Contributi</a> <a href="#">m730:QuotaTFR</a>

element **Fondo\_Pensione\_Dipendenti\_Pubblici\_Type/Contributi**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Contributi_Previdenza_Complementare_Type</a>
children	<a href="#">m730:EsclusiDalSostituto</a> <a href="#">m730:NonEsclusiDalSostituto</a>

element **Fondo\_Pensione\_Dipendenti\_Pubblici\_Type/QuotaTFR**

diagram	
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namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*

### complexType Frontespizio\_730\_Type

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
children	<a href="#">m730:SoggettoFiscale</a> <a href="#">m730:DatiAnagrafici</a> <a href="#">m730:StatoCivile</a> <a href="#">m730:ResidenzaAnagrafica</a> <a href="#">m730:DomicilioFiscaleSaldo</a> <a href="#">m730:DomicilioFiscaleAcconto</a> <a href="#">m730:CasiParticolariAddizionale</a> <a href="#">m730:Firma</a>	

### element Frontespizio\_730\_Type/SoggettoFiscale

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">m730:Soggetto_Fiscale_730_Type</a>	
children	<a href="#">m730:CodiceFiscale</a> <a href="#">m730:Email</a> <a href="#">m730:Telefono</a> <a href="#">m730:Cellulare</a>	

element **Frontespizio\_730\_Type/DatiAnagrafici**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">Dati_Anagrafici_Type</a>
children	<a href="#">Cognome</a> <a href="#">Nome</a> <a href="#">Sesso</a> <a href="#">DataNascita</a> <a href="#">ComuneNascita</a> <a href="#">ProvinciaNascita</a>

element **Frontespizio\_730\_Type/StatoCivile**

diagram									
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730								
type	<a href="#">m730:Stato_Civile_Type</a>								
facets	<table> <thead> <tr> <th>Kind</th><th>Value</th></tr> </thead> <tbody> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> <tr> <td>enumeration</td><td>7</td></tr> <tr> <td>enumeration</td><td>8</td></tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*	enumeration	7	enumeration	8
Kind	Value								
pattern	[1-9]{1}[0-9]*								
enumeration	7								
enumeration	8								

element **Frontespizio\_730\_Type/ResidenzaAnagrafica**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Residenza_Anagrafica_730_Type</a>
children	<a href="#">Comune</a> <a href="#">Provincia</a> <a href="#">CodiceComune</a> <a href="#">Indirizzo</a> <a href="#">Cap</a> <a href="#">DataVariazione</a> <a href="#">m730:Tipologia</a> <a href="#">m730:NumCivico</a> <a href="#">m730:Frazione</a> <a href="#">m730:PrimaPresentazione</a>

element **Frontespizio\_730\_Type/DomicilioFiscaleSaldo**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Domicilio_Fiscale_Type</a>
children	<a href="#">m730:Comune</a> <a href="#">m730:Provincia</a> <a href="#">m730:CodiceComune</a> <a href="#">m730:FusioneComuni</a>



element **Frontespizio\_730\_Type/DomicilioFiscaleAcconto**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Domicilio_Fiscale_Type</a>
children	<a href="#">m730:Comune</a> <a href="#">m730:Provincia</a> <a href="#">m730:CodiceComune</a> <a href="#">m730:FusioneComuni</a>

element **Frontespizio\_730\_Type/CasiParticolariAddizionale**

diagram									
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730								
type	restriction of <a href="#">DatoN1_Type</a>								
facets	<table> <thead> <tr> <th>Kind</th><th>Value</th></tr> </thead> <tbody> <tr> <td>pattern</td><td>[1-9]</td></tr> <tr> <td>enumeration</td><td>1</td></tr> <tr> <td>enumeration</td><td>2</td></tr> </tbody> </table>	Kind	Value	pattern	[1-9]	enumeration	1	enumeration	2
Kind	Value								
pattern	[1-9]								
enumeration	1								
enumeration	2								

element **Frontespizio\_730\_Type/Firma**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Firma_Dichiarazione_Type</a>
children	<a href="#">m730:NumeroModelli</a> <a href="#">m730:FirmaDichiarazione</a> <a href="#">m730:OpzioneInformativa</a> <a href="#">m730:SoggettoFiscalmenteCarico</a> <a href="#">m730:QuadroK</a>

# complexType **Frontespizio\_Con\_Type**

diagram	<p>The diagram illustrates the structure of the <b>Frontespizio_Con_Type</b> complex type. It is an extension of the <b>m730:Frontespizio_730_Type</b>. The type contains a sequence of the following elements:</p> <ul style="list-style-type: none"> <li><b>m730:SoggettoFiscale</b>: Required (indicated by a '+' sign), 1 occurrence.</li> <li><b>m730:DatiAnagrafici</b>: Required (indicated by a '+' sign), 1 occurrence.</li> <li><b>m730:StatoCivile</b>: Optional (indicated by a dashed border), 1 occurrence.</li> <li><b>m730:ResidenzaAnagrafica</b>: Optional (indicated by a dashed border), 1 occurrence.</li> <li><b>m730:DomicilioFiscaleSaldo</b>: Optional (indicated by a dashed border), 1 occurrence.</li> <li><b>m730:DomicilioFiscaleAcconto</b>: Optional (indicated by a dashed border), 1 occurrence.</li> <li><b>m730:CasiParticolariAddizionale</b>: Optional (indicated by a dashed border), 1 occurrence.</li> <li><b>m730:Firma</b>: Optional (indicated by a dashed border), 1 occurrence.</li> </ul>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	extension of <a href="#">m730:Frontespizio_730_Type</a>
children	<a href="#">m730:SoggettoFiscale</a> <a href="#">m730:DatiAnagrafici</a> <a href="#">m730:StatoCivile</a> <a href="#">m730:ResidenzaAnagrafica</a> <a href="#">m730:DomicilioFiscaleSaldo</a> <a href="#">m730:DomicilioFiscaleAcconto</a> <a href="#">m730:CasiParticolariAddizionale</a> <a href="#">m730:Firma</a>

## complexType Frontespizio\_Dich\_Type

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	extension of <a href="#">m730:Frontespizio_730_Type</a>
children	<a href="#">m730:SoggettoFiscale</a> <a href="#">m730:DatiAnagrafici</a> <a href="#">m730:StatoCivile</a> <a href="#">m730:ResidenzaAnagrafica</a> <a href="#">m730:DomicilioFiscaleSaldo</a> <a href="#">m730:DomicilioFiscaleAcconto</a> <a href="#">m730:CasiParticolariAddizionale</a> <a href="#">m730:Firma</a> <a href="#">m730:Rappresentante</a>

## element Frontespizio\_Dich\_Type/Rappresentante

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Rappresentante_Type</a>
children	<a href="#">m730:SoggettoFiscale</a> <a href="#">m730:DatiAnagrafici</a> <a href="#">m730:ResidenzaAnagrafica</a> <a href="#">m730:Firma</a>

## complexType **Fuori\_Assistenza\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:AnomaliaDatianagrafici</a> <a href="#">m730:AnomaliaTerreni</a> <a href="#">m730:AnomaliaFabbricati</a> <a href="#">m730:AnomaliaLavDip</a> <a href="#">m730:AnomaliaAltriRedditi</a> <a href="#">m730:AnomaliaQuadroF</a>

## element **Fuori\_Assistenza\_Type/AnomaliaDatianagrafici**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoCB_Type</a>				
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[01]</td></tr> </table>	Kind	Value	pattern	[01]
Kind	Value				
pattern	[01]				

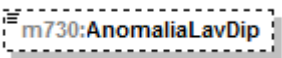
## element **Fuori\_Assistenza\_Type/AnomaliaTerreni**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoCB_Type</a>				
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[01]</td></tr> </table>	Kind	Value	pattern	[01]
Kind	Value				
pattern	[01]				


## element **Fuori\_Assistenza\_Type/AnomaliaFabbricati**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoCB_Type</a>				
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[01]</td></tr> </table>	Kind	Value	pattern	[01]
Kind	Value				
pattern	[01]				

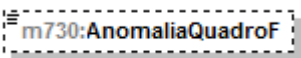
element **Fuori\_Assistenza\_Type/AnomaliaLavDip**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoCB_Type</a>	
facets	Kind pattern	Value [01]

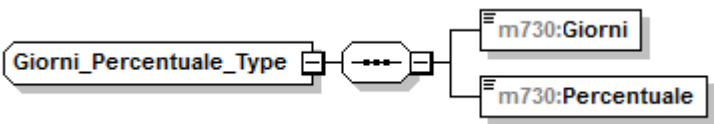
element **Fuori\_Assistenza\_Type/AnomaliaAltriRedditi**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoCB_Type</a>	
facets	Kind pattern	Value [01]


element **Fuori\_Assistenza\_Type/AnomaliaQuadroF**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoCB_Type</a>	
facets	Kind pattern	Value [01]

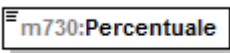
complexType **Giorni\_Percentuale\_Type**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
children	<a href="#">m730:Giorni</a> <a href="#">m730:Percentuale</a>	

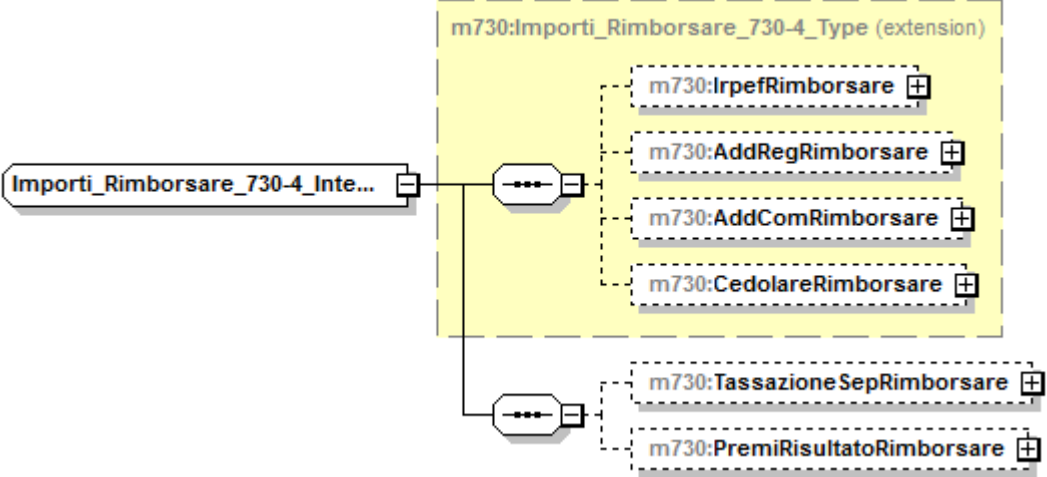
element **Giorni\_Percentuale\_Type/Giorni**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind pattern	Value [1-9]{1}[0-9]*

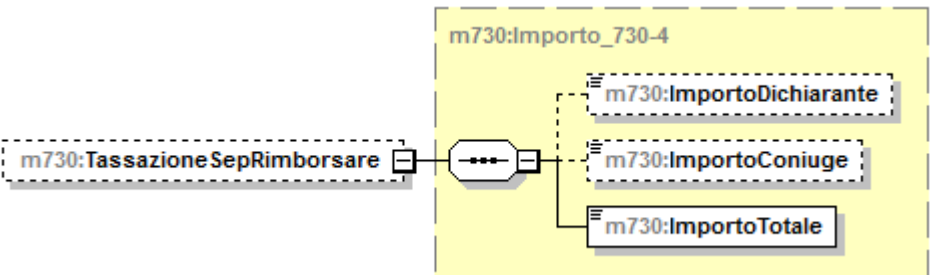
element **Giorni\_Percentuale\_Type/Percentuale**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoPC_Type</a>	
facets	Kind	Value
	pattern	[0-9]?[0-9](,\d{1,3})?[100(,0{1,3})?]

complexType **Importi\_Rimborsare\_730-4\_Integrativo\_Type**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	extension of <a href="#">m730:Importi_Rimborsare_730-4_Type</a>	
children	<a href="#">m730:IrpefRimborsare</a> <a href="#">m730:AddRegRimborsare</a> <a href="#">m730:AddComRimborsare</a> <a href="#">m730:CedolareRimborsare</a> <a href="#">m730:TassazioneSepRimborsare</a> <a href="#">m730:PremiRisultatoRimborsare</a>	

element **Importi\_Rimborsare\_730-4\_Integrativo\_Type/TassazioneSepRimborsare**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">m730:Importo_730-4</a>	
children	<a href="#">m730:ImportoDichiarante</a> <a href="#">m730:ImportoConiuge</a> <a href="#">m730:ImportoTotale</a>	

element **Importi\_Rimborsare\_730-4\_Integrativo\_Type/PremiRisultatoRimborsare**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Importo_730-4</a>
children	<a href="#">m730:ImportoDichiarante</a> <a href="#">m730:ImportoConiuge</a> <a href="#">m730:ImportoTotale</a>

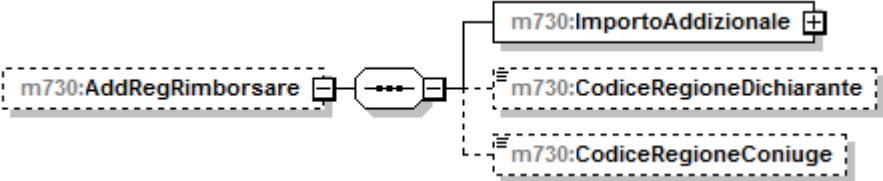
complexType **Importi\_Rimborsare\_730-4\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:IrpefRimborsare</a> <a href="#">m730:AddRegRimborsare</a> <a href="#">m730:AddComRimborsare</a> <a href="#">m730:CedolareRimborsare</a>

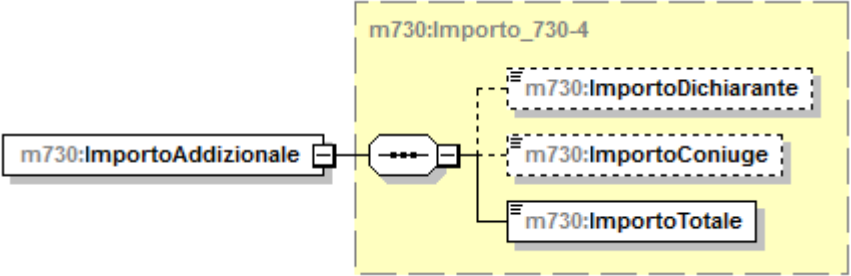
element **Importi\_Rimborsare\_730-4\_Type/IrpefRimborsare**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Importo_730-4</a>
children	<a href="#">m730:ImportoDichiarante</a> <a href="#">m730:ImportoConiuge</a> <a href="#">m730:ImportoTotale</a>


# element **Importi\_Rimborsare\_730-4\_Type/AddRegRimborsare**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:ImportoAddizionale</a> <a href="#">m730:CodiceRegioneDichiarante</a> <a href="#">m730:CodiceRegioneConiuge</a>

# element **Importi\_Rimborsare\_730-4\_Type/AddRegRimborsare/ImportoAddizionale**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Importo_730-4</a>
children	<a href="#">m730:ImportoDichiarante</a> <a href="#">m730:ImportoConiuge</a> <a href="#">m730:ImportoTotale</a>

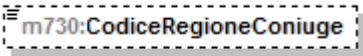
# element **Importi\_Rimborsare\_730-4\_Type/AddRegRimborsare/CodiceRegioneDichiarante**

diagram																																									
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730																																								
type	<a href="#">Codice_Regione_Type</a>																																								
facets	<table> <thead> <tr> <th>Kind</th><th>Value</th></tr> </thead> <tbody> <tr> <td>pattern</td><td>([0-9A-Z-])&amp;quot;){1}([ 0-9A-Z&amp;amp;] ' - . / ° ¥\(\ )\ À È É Ì Ò Ù Ü &amp;quot; \ \\ \\+)*</td></tr> <tr><td>enumeration</td><td>1</td></tr> <tr><td>enumeration</td><td>2</td></tr> <tr><td>enumeration</td><td>3</td></tr> <tr><td>enumeration</td><td>4</td></tr> <tr><td>enumeration</td><td>5</td></tr> <tr><td>enumeration</td><td>6</td></tr> <tr><td>enumeration</td><td>7</td></tr> <tr><td>enumeration</td><td>8</td></tr> <tr><td>enumeration</td><td>9</td></tr> <tr><td>enumeration</td><td>10</td></tr> <tr><td>enumeration</td><td>11</td></tr> <tr><td>enumeration</td><td>12</td></tr> <tr><td>enumeration</td><td>13</td></tr> <tr><td>enumeration</td><td>14</td></tr> <tr><td>enumeration</td><td>15</td></tr> <tr><td>enumeration</td><td>16</td></tr> <tr><td>enumeration</td><td>17</td></tr> <tr><td>enumeration</td><td>18</td></tr> </tbody> </table>	Kind	Value	pattern	([0-9A-Z-])&quot;){1}([ 0-9A-Z&amp;] ' - . / ° ¥\(\ )\ À È É Ì Ò Ù Ü &quot; \ \\ \\+)*	enumeration	1	enumeration	2	enumeration	3	enumeration	4	enumeration	5	enumeration	6	enumeration	7	enumeration	8	enumeration	9	enumeration	10	enumeration	11	enumeration	12	enumeration	13	enumeration	14	enumeration	15	enumeration	16	enumeration	17	enumeration	18
Kind	Value																																								
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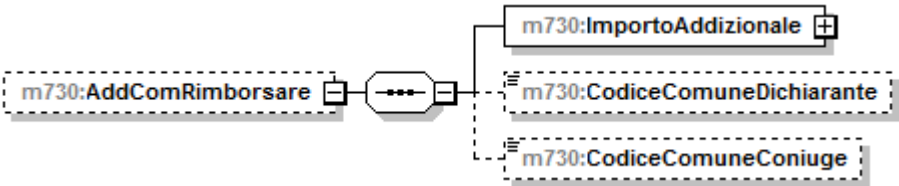


	enumeration	19
	enumeration	20
	enumeration	21

#### element **Importi\_Rimborsare\_730-4\_Type/AddRegRimborsare/CodiceRegioneConiuge**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">Codice_Regione_Type</a>	
facets	Kind	Value
	pattern	([0-9A-Z\-\_] &quot;){1}([ 0-9A-Z&amp;] '\-\.\., /°\^\(\ \) À É Ê Ì Ò Ù Ü &quot; \N  \+)*
	enumeration	1
	enumeration	2
	enumeration	3
	enumeration	4
	enumeration	5
	enumeration	6
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	enumeration	8
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	enumeration	14
	enumeration	15
	enumeration	16
	enumeration	17
	enumeration	18
	enumeration	19
	enumeration	20
	enumeration	21


#### element **Importi\_Rimborsare\_730-4\_Type/AddComRimborsare**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
children	<a href="#">m730:ImportoAddizionale</a> <a href="#">m730:CodiceComuneDichiarante</a> <a href="#">m730:CodiceComuneConiuge</a>	


element **Importi\_Rimborsare\_730-4\_Type/AddComRimborsare/ImportoAddizionale**

diagram	<pre> classDiagram     package m730:Importo_730-4 {         m730:ImportoDichiarante         m730:ImportoConiuge         m730:ImportoTotale     }     m730:ImportoAddizionale -- m730:Importo_730-4     m730:Importo_730-4 - m730:ImportoDichiarante     m730:Importo_730-4 - m730:ImportoConiuge     m730:Importo_730-4 - m730:ImportoTotale     </pre>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Importo_730-4</a>
children	<a href="#">m730:ImportoDichiarante</a> <a href="#">m730:ImportoConiuge</a> <a href="#">m730:ImportoTotale</a>

element **Importi\_Rimborsare\_730-4\_Type/AddComRimborsare/CodiceComuneDichiarante**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoAN_Type</a>				
facets	<table border="1"> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>(([0-9A-Z]- &amp;quot;){1}([ 0-9A-Z&amp;amp; ' \"-\\. / '\"\\(\\) \\À É É Ì Ò Ù Ü &amp;quot; \\N \\+)*</td></tr> </table>	Kind	Value	pattern	(([0-9A-Z]- &quot;){1}([ 0-9A-Z&amp; ' \"-\\. / '\"\\(\\) \\À É É Ì Ò Ù Ü &quot; \\N \\+)*
Kind	Value				
pattern	(([0-9A-Z]- &quot;){1}([ 0-9A-Z&amp; ' \"-\\. / '\"\\(\\) \\À É É Ì Ò Ù Ü &quot; \\N \\+)*				

element **Importi\_Rimborsare\_730-4\_Type/AddComRimborsare/CodiceComuneConiuge**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoAN_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>([0-9A-Z- &amp;quot;}{1}([ 0-9A-Z&amp;amp; !\"'-.\\./ ? \\( \\) \\À É É \\ Ò Ù Ü &amp;quot; \\N \\+)*</td> </tr> </tbody> </table>	Kind	Value	pattern	([0-9A-Z- &quot;}{1}([ 0-9A-Z&amp; !\"'-.\\./ ? \\( \\) \\À É É \\ Ò Ù Ü &quot; \\N \\+)*
Kind	Value				
pattern	([0-9A-Z- &quot;}{1}([ 0-9A-Z&amp; !\"'-.\\./ ? \\( \\) \\À É É \\ Ò Ù Ü &quot; \\N \\+)*				

element **Importi\_Rimborsare\_730-4\_Type/CedolareRimborsare**

diagram	<pre> graph LR     subgraph m730_Importo_730_4 [m730:Importo_730-4]         m730_ImportoDichiarante[m730:ImportoDichiarante]         m730_ImportoConiuge[m730:ImportoConiuge]         m730_ImportoTotale[m730:ImportoTotale]     end     m730_CedolareRimborsare[m730:CedolareRimborsare] --- m730_Importo_730_4   </pre>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Importo_730-4</a>

children	<a href="#">m730:ImportoDichiarante</a> <a href="#">m730:ImportoConiuge</a> <a href="#">m730:ImportoTotale</a>
----------	--

### complexType **Importi\_Trattenere\_730-4\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:IrpefTrattenere</a> <a href="#">m730:AddRegTrattenere</a> <a href="#">m730:AddComTrattenere</a> <a href="#">m730:IrpefPrimaRataTrattenere</a> <a href="#">m730:IrpefSecondaRataTrattenere</a> <a href="#">m730:TassSepAccontoTrattenere</a> <a href="#">m730:AddComAccontoTrattenere</a> <a href="#">m730:PremiRisultatoTrattenere</a> <a href="#">m730:CedolareTrattenere</a> <a href="#">m730:CedolarePrimaRataTrattenere</a> <a href="#">m730:CedolareSecondaRataTrattenere</a>

### element **Importi\_Trattenere\_730-4\_Type/IrpefTrattenere**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Importo_730-4</a>
children	<a href="#">m730:ImportoDichiarante</a> <a href="#">m730:ImportoConiuge</a> <a href="#">m730:ImportoTotale</a>

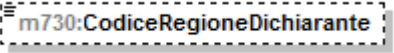
element **Importi\_Trattenere\_730-4\_Type/AddRegTrattenere**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:ImportoAddizionale</a> <a href="#">m730:CodiceRegioneDichiarante</a> <a href="#">m730:CodiceRegioneConiuge</a>

element **Importi\_Trattenere\_730-4\_Type/AddRegTrattenere/ImportoAddizionale**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Importo_730-4</a>
children	<a href="#">m730:ImportoDichiarante</a> <a href="#">m730:ImportoConiuge</a> <a href="#">m730:ImportoTotale</a>

element **Importi\_Trattenere\_730-4\_Type/AddRegTrattenere/CodiceRegioneDichiarante**

diagram																																					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730																																				
type	<a href="#">Codice_Regione_Type</a>																																				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>([0-9A-Z\-\_]&amp;quot;){1}([ 0-9A-Z&amp;amp;:] \' - \., / ° \'¥\( \) À É Ê Ë Ì Ò Ù Ú Û&amp;quot;; \\¥ \\+)*</td> </tr> <tr><td>enumeration</td><td>1</td></tr> <tr><td>enumeration</td><td>2</td></tr> <tr><td>enumeration</td><td>3</td></tr> <tr><td>enumeration</td><td>4</td></tr> <tr><td>enumeration</td><td>5</td></tr> <tr><td>enumeration</td><td>6</td></tr> <tr><td>enumeration</td><td>7</td></tr> <tr><td>enumeration</td><td>8</td></tr> <tr><td>enumeration</td><td>9</td></tr> <tr><td>enumeration</td><td>10</td></tr> <tr><td>enumeration</td><td>11</td></tr> <tr><td>enumeration</td><td>12</td></tr> <tr><td>enumeration</td><td>13</td></tr> <tr><td>enumeration</td><td>14</td></tr> <tr><td>enumeration</td><td>15</td></tr> <tr><td>enumeration</td><td>16</td></tr> </tbody> </table>	Kind	Value	pattern	([0-9A-Z\-\_]&quot;){1}([ 0-9A-Z&amp;:] \' - \., / ° \'¥\( \) À É Ê Ë Ì Ò Ù Ú Û&quot;; \\¥ \\+)*	enumeration	1	enumeration	2	enumeration	3	enumeration	4	enumeration	5	enumeration	6	enumeration	7	enumeration	8	enumeration	9	enumeration	10	enumeration	11	enumeration	12	enumeration	13	enumeration	14	enumeration	15	enumeration	16
Kind	Value																																				
pattern	([0-9A-Z\-\_]&quot;){1}([ 0-9A-Z&amp;:] \' - \., / ° \'¥\( \) À É Ê Ë Ì Ò Ù Ú Û&quot;; \\¥ \\+)*																																				
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element **Importi\_Trattenere\_730-4\_Type/AddComTrattenere/ImportoAddizionale**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Importo_730-4</a>
children	<a href="#">m730:ImportoDichiarante</a> <a href="#">m730:ImportoConiuge</a> <a href="#">m730:ImportoTotale</a>

element **Importi\_Trattenere\_730-4\_Type/AddComTrattenere/CodiceComuneDichiarante**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoAN_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>(([0-9A-Z\-\&amp;quot;]{1}){1}([0-9A-Z&amp;amp;]) [\-\. , / ^\\(\ )\ À É È Ì Ò Ù Ü &amp;quot; \\ / +])*</td> </tr> </tbody> </table>	Kind	Value	pattern	(([0-9A-Z\-\&quot;]{1}){1}([0-9A-Z&amp;]) [\-\. , / ^\\(\ )\ À É È Ì Ò Ù Ü &quot; \\ / +])*
Kind	Value				
pattern	(([0-9A-Z\-\&quot;]{1}){1}([0-9A-Z&amp;]) [\-\. , / ^\\(\ )\ À É È Ì Ò Ù Ü &quot; \\ / +])*				

element **Importi\_Trattenere\_730-4\_Type/AddComTrattenere/CodiceComuneConiuge**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoAN_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>(([0-9A-Z\-\&amp;quot;]{1}){1}([0-9A-Z&amp;amp;]) [\-\. , / ^\\(\ )\ À É È Ì Ò Ù Ü &amp;quot; \\ / +])*</td> </tr> </tbody> </table>	Kind	Value	pattern	(([0-9A-Z\-\&quot;]{1}){1}([0-9A-Z&amp;]) [\-\. , / ^\\(\ )\ À É È Ì Ò Ù Ü &quot; \\ / +])*
Kind	Value				
pattern	(([0-9A-Z\-\&quot;]{1}){1}([0-9A-Z&amp;]) [\-\. , / ^\\(\ )\ À É È Ì Ò Ù Ü &quot; \\ / +])*				

element **Importi\_Trattenere\_730-4\_Type/IrpefPrimaRataTrattenere**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Importo_730-4</a>

children	<a href="#">m730:ImportoDichiarante</a> <a href="#">m730:ImportoConiuge</a> <a href="#">m730:ImportoTotale</a>
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#### element **Importi\_Trattenere\_730-4\_Type/lrpefSecondaRataTrattenere**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Importo_730-4</a>
children	<a href="#">m730:ImportoDichiarante</a> <a href="#">m730:ImportoConiuge</a> <a href="#">m730:ImportoTotale</a>

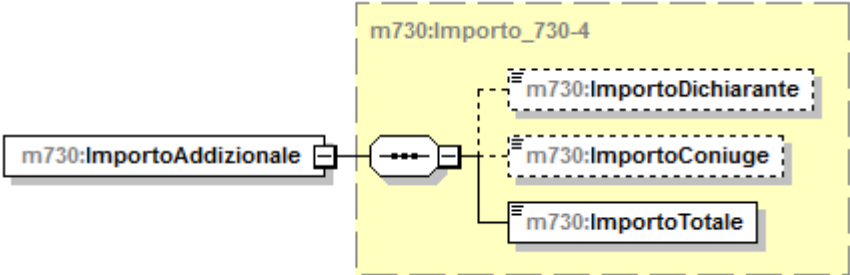
#### element **Importi\_Trattenere\_730-4\_Type/TassSepAccontoTrattenere**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Importo_730-4</a>
children	<a href="#">m730:ImportoDichiarante</a> <a href="#">m730:ImportoConiuge</a> <a href="#">m730:ImportoTotale</a>

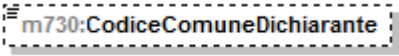
#### element **Importi\_Trattenere\_730-4\_Type/AddComAccontoTrattenere**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:ImportoAddizionale</a> <a href="#">m730:CodiceComuneDichiarante</a> <a href="#">m730:CodiceComuneConiuge</a>

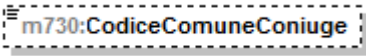
element **Importi\_Trattenere\_730-4\_Type/AddComAccontoTrattenere/ImportoAddizionale**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Importo_730-4</a>
children	<a href="#">m730:ImportoDichiarante</a> <a href="#">m730:ImportoConiuge</a> <a href="#">m730:ImportoTotale</a>

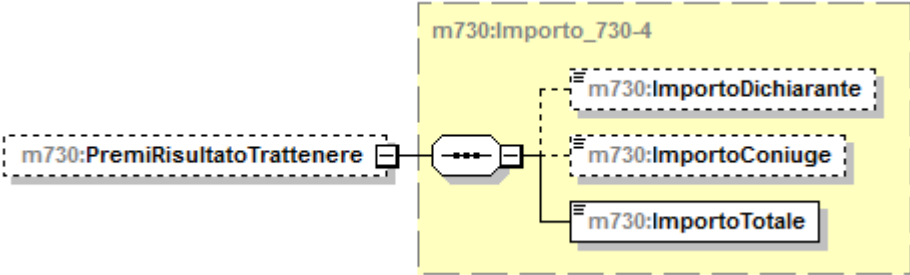
element **Importi\_Trattenere\_730-4\_Type/AddComAccontoTrattenere/CodiceComuneDichiarante**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoAN_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>(([0-9A-Z-])&amp;quot;){1}([ 0-9A-Z&amp;amp;]) [-\.,/ ° ´\(\)\ À É È Ì Ò Ù Ü &amp;quot; \\ / +)*</td> </tr> </tbody> </table>	Kind	Value	pattern	(([0-9A-Z-])&quot;){1}([ 0-9A-Z&amp;]) [-\.,/ ° ´\(\)\ À É È Ì Ò Ù Ü &quot; \\ / +)*
Kind	Value				
pattern	(([0-9A-Z-])&quot;){1}([ 0-9A-Z&amp;]) [-\.,/ ° ´\(\)\ À É È Ì Ò Ù Ü &quot; \\ / +)*				

element **Importi\_Trattenere\_730-4\_Type/AddComAccontoTrattenere/CodiceComuneConiuge**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoAN_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>(([0-9A-Z-])&amp;quot;){1}([ 0-9A-Z&amp;amp;]) [-\.,/ ° ´\(\)\ À É È Ì Ò Ù Ü &amp;quot; \\ / +)*</td> </tr> </tbody> </table>	Kind	Value	pattern	(([0-9A-Z-])&quot;){1}([ 0-9A-Z&amp;]) [-\.,/ ° ´\(\)\ À É È Ì Ò Ù Ü &quot; \\ / +)*
Kind	Value				
pattern	(([0-9A-Z-])&quot;){1}([ 0-9A-Z&amp;]) [-\.,/ ° ´\(\)\ À É È Ì Ò Ù Ü &quot; \\ / +)*				

element **Importi\_Trattenere\_730-4\_Type/PremiRisultatoTrattenere**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Importo_730-4</a>



children	<a href="#">m730:ImportoDichiarante</a> <a href="#">m730:ImportoConiuge</a> <a href="#">m730:ImportoTotale</a>
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#### element **Importi\_Trattenere\_730-4\_Type/CedolareTrattenere**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Importo_730-4</a>
children	<a href="#">m730:ImportoDichiarante</a> <a href="#">m730:ImportoConiuge</a> <a href="#">m730:ImportoTotale</a>

#### element **Importi\_Trattenere\_730-4\_Type/CedolarePrimaRataTrattenere**

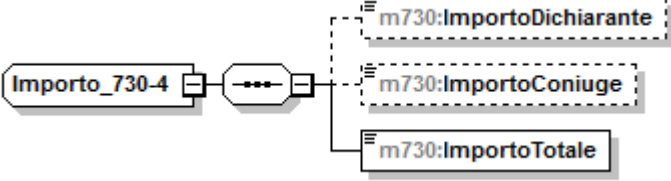
diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Importo_730-4</a>
children	<a href="#">m730:ImportoDichiarante</a> <a href="#">m730:ImportoConiuge</a> <a href="#">m730:ImportoTotale</a>

#### element **Importi\_Trattenere\_730-4\_Type/CedolareSecondaRataTrattenere**

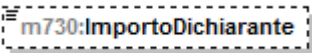
diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Importo_730-4</a>

children	<a href="#">m730:ImportoDichiarante</a> <a href="#">m730:ImportoConiuge</a> <a href="#">m730:ImportoTotale</a>
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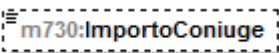
#### complexType **Importo\_730-4**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:ImportoDichiarante</a> <a href="#">m730:ImportoConiuge</a> <a href="#">m730:ImportoTotale</a>

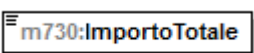
#### element **Importo\_730-4/ImportoDichiarante**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

#### element **Importo\_730-4/ImportoConiuge**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

#### element **Importo\_730-4/ImportoTotale**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

## complexType Imposta\_Lorda\_Type

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:RedditoComplessivo</a> <a href="#">m730:DeduzioneAbitazPrincipale</a> <a href="#">m730:OneriDeducibili</a> <a href="#">m730:RedditoImponibile</a> <a href="#">m730:CompensiAttSport</a> <a href="#">m730:ImportoImpostaLorda</a>

## element Imposta\_Lorda\_Type/RedditoComplessivo

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

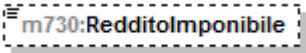
## element Imposta\_Lorda\_Type/DeduzioneAbitazPrincipale

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

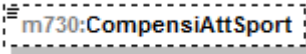
## element Imposta\_Lorda\_Type/OneriDeducibili

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				


element **Imposta\_Lorda\_Type/RedditolImponibile**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

element **Imposta\_Lorda\_Type/CompensiAttSport**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

element **Imposta\_Lorda\_Type/ImportolImpostaLorda**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

## complexType **Imposta\_Netta\_Type**

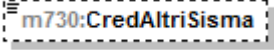
diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:ImportoImpostaNetta</a> <a href="#">m730:CredAltriSisma</a> <a href="#">m730:CredAbitazSisma</a> <a href="#">m730:CredImpEstere</a> <a href="#">m730:CredErogCultura</a> <a href="#">m730:CredErogScuola</a> <a href="#">m730:CredVideosorveglianza</a> <a href="#">m730:CredCanNonPerc</a> <a href="#">m730:CredDetrazIncapienti</a> <a href="#">m730:Ritenute</a> <a href="#">m730:Differenza</a> <a href="#">m730:EccedenzaIrpef</a> <a href="#">m730:AccontiVersati</a> <a href="#">m730:RestituzioneBonus</a> <a href="#">m730:CredRimborsatiSost</a> <a href="#">m730:BonusIrpefSpettante</a> <a href="#">m730:BonusIrpefRiconosciuto</a> <a href="#">m730:RestituzioneBonusIrpef</a>

## element **Imposta\_Netta\_Type/ImportoImpostaNetta**

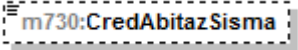
diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730

type	<a href="#">DatoNP_Type</a>	
facets	Kind pattern	Value [1-9]{1}[0-9]*

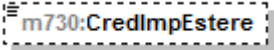
#### element **Imposta\_Netta\_Type/CredAltriSisma**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind pattern	Value [1-9]{1}[0-9]*

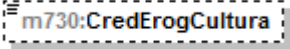
#### element **Imposta\_Netta\_Type/CredAbitazSisma**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind pattern	Value [1-9]{1}[0-9]*

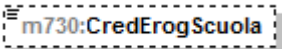
#### element **Imposta\_Netta\_Type/CredImpEstere**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind pattern	Value [1-9]{1}[0-9]*

#### element **Imposta\_Netta\_Type/CredErogCultura**

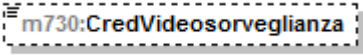
diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind pattern	Value [1-9]{1}[0-9]*

#### element **Imposta\_Netta\_Type/CredErogScuola**

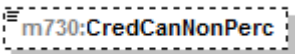
diagram		
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namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*

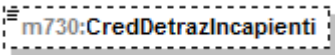
#### element **Imposta\_Netta\_Type/CredVideosorveglianza**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*


#### element **Imposta\_Netta\_Type/CredCanNonPerc**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*

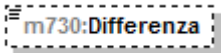
#### element **Imposta\_Netta\_Type/CredDetrazIncapienti**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*

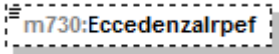
#### element **Imposta\_Netta\_Type/Ritenute**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*

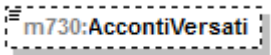
element **Imposta\_Netta\_Type/Differenza**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNU_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>(\[1-9\]\[1-9\])\[0-9\]*</td></tr> </table>	Kind	Value	pattern	(\[1-9\]\[1-9\])\[0-9\]*
Kind	Value				
pattern	(\[1-9\]\[1-9\])\[0-9\]*				

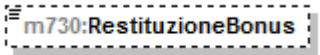
element **Imposta\_Netta\_Type/EccedenzaIrpef**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNU_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>(\[1-9\]\[1-9\])\[0-9\]*</td></tr> </table>	Kind	Value	pattern	(\[1-9\]\[1-9\])\[0-9\]*
Kind	Value				
pattern	(\[1-9\]\[1-9\])\[0-9\]*				

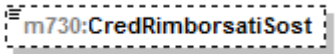
element **Imposta\_Netta\_Type/AcontiVersati**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>\[1-9\]\{1\}\[0-9\]*</td></tr> </table>	Kind	Value	pattern	\[1-9\]\{1\}\[0-9\]*
Kind	Value				
pattern	\[1-9\]\{1\}\[0-9\]*				

element **Imposta\_Netta\_Type/RestituzioneBonus**

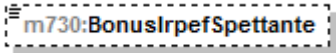
diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>\[1-9\]\{1\}\[0-9\]*</td></tr> </table>	Kind	Value	pattern	\[1-9\]\{1\}\[0-9\]*
Kind	Value				
pattern	\[1-9\]\{1\}\[0-9\]*				

element **Imposta\_Netta\_Type/CredRimborsatiSost**


diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>\[1-9\]\{1\}\[0-9\]*</td></tr> </table>	Kind	Value	pattern	\[1-9\]\{1\}\[0-9\]*
Kind	Value				
pattern	\[1-9\]\{1\}\[0-9\]*				



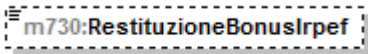
#### element **Imposta\_Netta\_Type/BonusIrpefSpettante**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

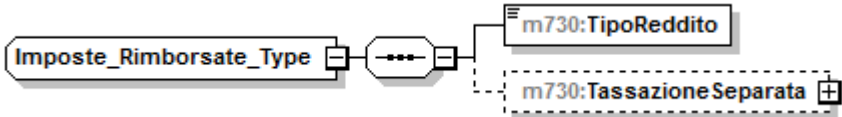
#### element **Imposta\_Netta\_Type/BonusIrpefRiconosciuto**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				


#### element **Imposta\_Netta\_Type/RestituzioneBonusIrpef**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

#### complexType **Imposte\_Rimborsate\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:TipoReddito</a> <a href="#">m730:TassazioneSeparata</a>

#### element **Imposte\_Rimborsate\_Type/TipoReddito**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
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Kind	Value				
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	enumeration	5
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	enumeration	8

element **Imposte\_Rimborsate\_Type/TassazioneSeparata**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Tassazione_Separata_Type</a>
children	<a href="#">m730:Opzione</a> <a href="#">m730:Anno</a> <a href="#">m730:RedditoRitenute</a>

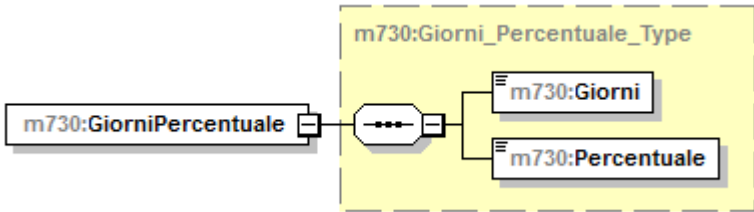
complexType **Inquilini\_Abitazione\_Principale\_Type**

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children	<a href="#">m730:Tipologia</a> <a href="#">m730:GiorniPercentuale</a>

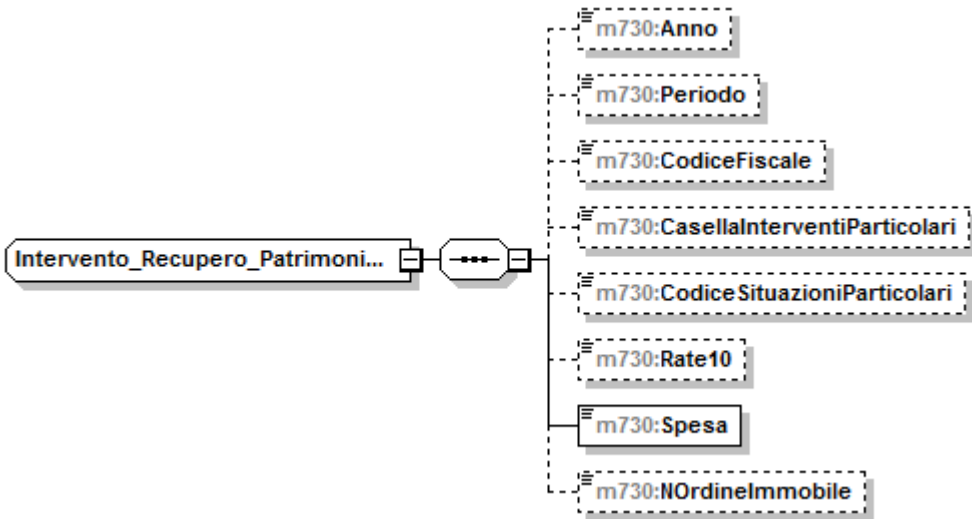
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Kind	Value										
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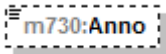
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type	<a href="#">m730:Giorni_Percentuale_Type</a>
children	<a href="#">m730:Giorni</a> <a href="#">m730:Percentuale</a>

## complexType **Intervento\_Ricupero\_Patrimonio\_Edilizio\_Type**

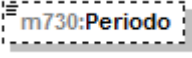
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children	<a href="#">m730:Anno</a> <a href="#">m730:Periodo</a> <a href="#">m730:CodiceFiscale</a> <a href="#">m730:CasellaInterventiParticolari</a> <a href="#">m730:CodiceSituazioniParticolari</a> <a href="#">m730:Rate10</a> <a href="#">m730:Spesa</a> <a href="#">m730:NOrdineImmobile</a>

## element **Intervento\_Ricupero\_Patrimonio\_Edilizio\_Type/Anno**

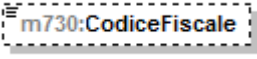
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Kind	Value																
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	enumeration	2015
	enumeration	2016
	enumeration	2017

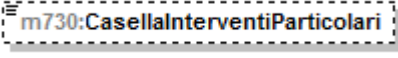
element **Intervento\_Ricupero\_Patrimonio\_Edificio\_Type/Periodo**

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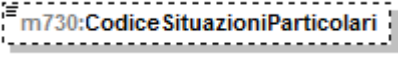
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element **Intervento\_Ricupero\_Patrimonio\_Edificio\_Type/CasellaInterventiParticolari**

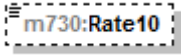
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enumeration	4								

element **Intervento\_Ricupero\_Patrimonio\_Edificio\_Type/CodiceSituazioniParticolari**

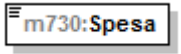
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#### element **Intervento\_Ricupero\_Patrimonio\_Edilizio\_Type/Rate10**

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	enumeration	5
	enumeration	6
	enumeration	7
	enumeration	8
	enumeration	9
	enumeration	10

#### element **Intervento\_Ricupero\_Patrimonio\_Edilizio\_Type/Spesa**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
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facets	Kind	Value
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#### element **Intervento\_Ricupero\_Patrimonio\_Edilizio\_Type/NOrdineImmobile**

diagram		
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## complexType **Intervento\_Risparmio\_Energetico\_Type**

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## element **Intervento\_Risparmio\_Energetico\_Type/TipolIntervento**

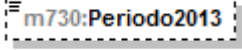
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Kind	Value																						
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enumeration	3																						
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## element **Intervento\_Risparmio\_Energetico\_Type/Anno**

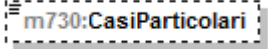
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Kind	Value																
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enumeration	2014																
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	enumeration	2016
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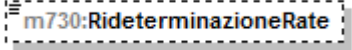
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Kind	Value								
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enumeration	2								

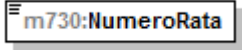
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Kind	Value										
pattern	[1-9]										
enumeration	1										
enumeration	2										
enumeration	3										

#### element **Intervento\_Risparmio\_Energetico\_Type/RideterminazioneRate**

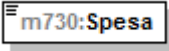
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Kind	Value																		
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enumeration	4																		
enumeration	5																		
enumeration	6																		
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enumeration	10																		

#### element **Intervento\_Risparmio\_Energetico\_Type/NumeroRata**

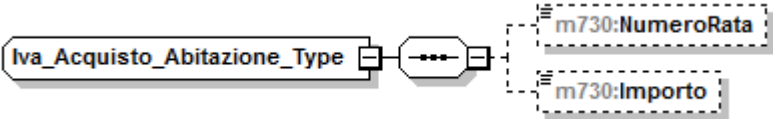
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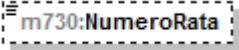
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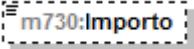
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#### element **Iva\_Acquisto\_Abitazione\_Type/NumeroRata**

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#### element **Iva\_Acquisto\_Abitazione\_Type/Importo**

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## complexType Lavoro\_Dipendente\_Type

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children	<a href="#">m730:TipologiaReddito</a> <a href="#">m730:TipoContratto</a> <a href="#">m730:Reddito</a>

## element Lavoro\_Dipendente\_Type/TipologiaReddito

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facets	<table> <thead> <tr> <th>Kind</th><th>Value</th></tr> </thead> <tbody> <tr> <td>pattern</td><td>[1-9]</td></tr> <tr> <td>enumeration</td><td>1</td></tr> <tr> <td>enumeration</td><td>2</td></tr> <tr> <td>enumeration</td><td>3</td></tr> <tr> <td>enumeration</td><td>4</td></tr> <tr> <td>enumeration</td><td>5</td></tr> <tr> <td>enumeration</td><td>6</td></tr> <tr> <td>enumeration</td><td>7</td></tr> <tr> <td>enumeration</td><td>8</td></tr> </tbody> </table>	Kind	Value	pattern	[1-9]	enumeration	1	enumeration	2	enumeration	3	enumeration	4	enumeration	5	enumeration	6	enumeration	7	enumeration	8
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enumeration	8																				

## element Lavoro\_Dipendente\_Type/TipoContratto


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Kind	Value								
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## element Lavoro\_Dipendente\_Type/Reddito


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Kind	Value		

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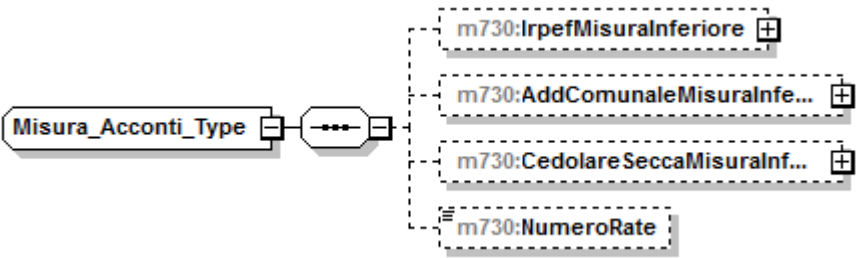
#### complexType Locazioni\_Brevi\_Type

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namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:Ritenute</a>

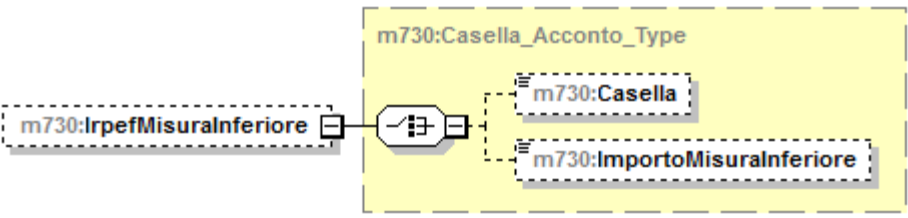
#### element Locazioni\_Brevi\_Type/Ritenute

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP_Type</a>
facets	Kind Value pattern [1-9]{1}[0-9]*

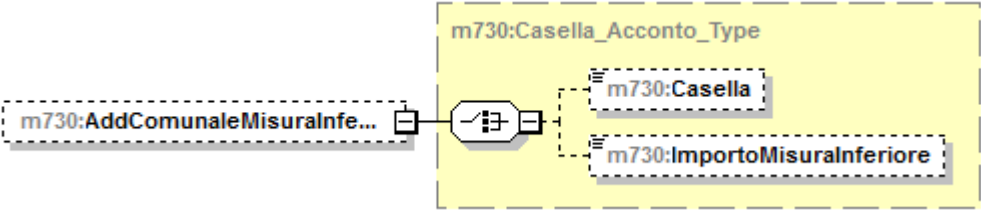
#### complexType Misura\_Aconti\_Type

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:IrpefMisuralInferiore</a> <a href="#">m730:AddComunaleMisuralInferiore</a> <a href="#">m730:CedolareSeccaMisuralInferiore</a> <a href="#">m730:NumeroRate</a>

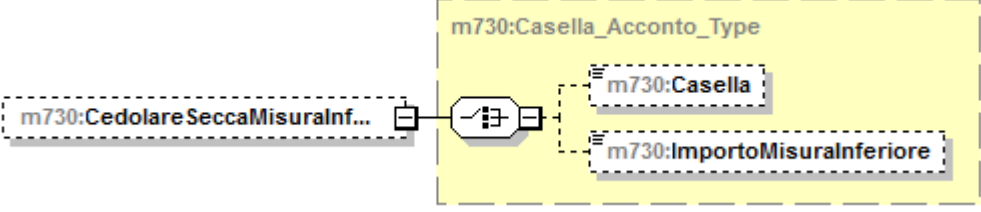
#### element Misura\_Aconti\_Type/IrpefMisuralInferiore

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Casella_Aconto_Type</a>
children	<a href="#">m730:Casella</a> <a href="#">m730:ImportoMisuralInferiore</a>


element **Misura\_Aconti\_Type/AddComunaleMisuralInferiore**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Casella_Aconto_Type</a>
children	<a href="#">m730:Casella</a> <a href="#">m730:ImportoMisuralInferiore</a>

element **Misura\_Aconti\_Type/CedolareSeccaMisuralInferiore**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Casella_Aconto_Type</a>
children	<a href="#">m730:Casella</a> <a href="#">m730:ImportoMisuralInferiore</a>

element **Misura\_Aconti\_Type/NumeroRate**

diagram																	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730																
type	restriction of <a href="#">DatoN1_Type</a>																
facets	<table> <thead> <tr> <th>Kind</th><th>Value</th></tr> </thead> <tbody> <tr> <td>pattern</td><td>[1-9]</td></tr> <tr> <td>enumeration</td><td>2</td></tr> <tr> <td>enumeration</td><td>3</td></tr> <tr> <td>enumeration</td><td>4</td></tr> <tr> <td>enumeration</td><td>5</td></tr> <tr> <td>enumeration</td><td>6</td></tr> <tr> <td>enumeration</td><td>7</td></tr> </tbody> </table>	Kind	Value	pattern	[1-9]	enumeration	2	enumeration	3	enumeration	4	enumeration	5	enumeration	6	enumeration	7
Kind	Value																
pattern	[1-9]																
enumeration	2																
enumeration	3																
enumeration	4																
enumeration	5																
enumeration	6																
enumeration	7																

## complexType **Mod730\_Integrativo\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:ImportiRimborsare</a> <a href="#">m730:ImportoRimborsato</a> <a href="#">m730:ImportoRimborsatoAgenzia</a>

## element **Mod730\_Integrativo\_Type/ImportiRimborsare**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Importi_Rimborsare_730-4_Integrativo_Type</a>
children	<a href="#">m730:IrpefRimborsare</a> <a href="#">m730:AddRegRimborsare</a> <a href="#">m730:AddComRimborsare</a> <a href="#">m730:CedolareRimborsare</a> <a href="#">m730:TassazioneSepRimborsare</a> <a href="#">m730:PremiRisultatoRimborsare</a>

## element **Mod730\_Integrativo\_Type/ImportoRimborsato**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-9]{1}[0-9]*</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

## element **Mod730\_Integrativo\_Type/ImportoRimborsatoAgenzia**

diagram	
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namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*

#### complexType **Modulo\_Altri\_Reddit\_Type**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
children	<a href="#">m730:RedditiDiCapitale</a> <a href="#">m730:RedditiTassazioneSeparata</a>	

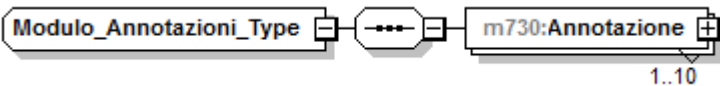
#### element **Modulo\_Altri\_Reddit\_Type/RedditiDiCapitale**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">m730:Redditi_Capitale_Type</a>	
children	<a href="#">m730:Utili</a> <a href="#">m730:AltriRedditiDiCapitale</a> <a href="#">m730:LavoroAutonomo</a> <a href="#">m730:RedditiDiversi</a> <a href="#">m730:RedditiDiversiDetraz</a>	

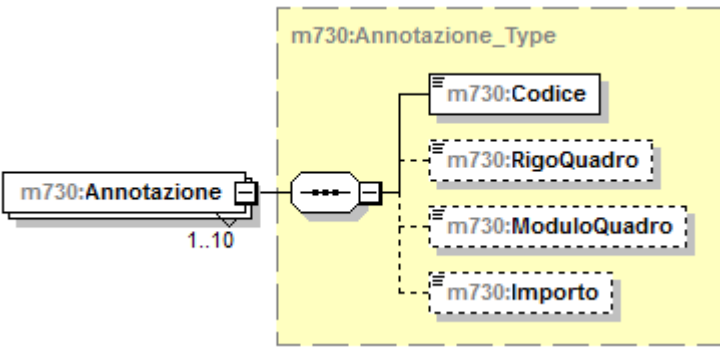
#### element **Modulo\_Altri\_Reddit\_Type/RedditiTassazioneSeparata**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">m730:Redditi_Tassazione_Separata_Type</a>	
children	<a href="#">m730:RedditiErede</a> <a href="#">m730:ImposteRimborsate</a>	

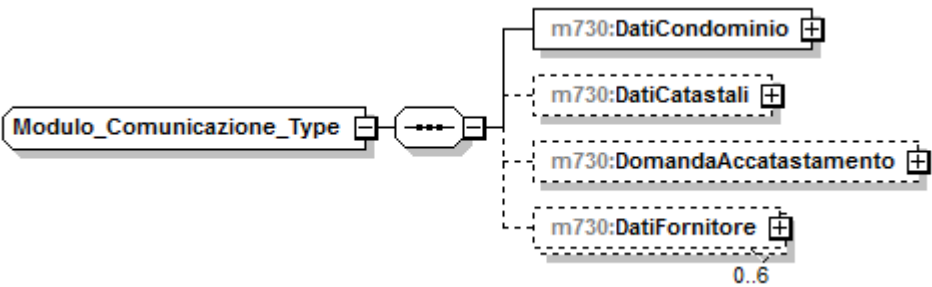
### complexType **Modulo\_Annotazioni\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:Annotazione</a>

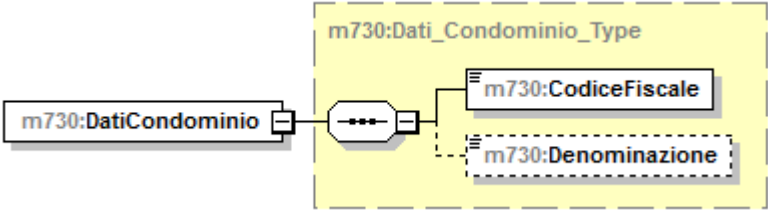
### element **Modulo\_Annotazioni\_Type/Annotazione**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Annotazione_Type</a>
children	<a href="#">m730:Codice</a> <a href="#">m730:RigoQuadro</a> <a href="#">m730:ModuloQuadro</a> <a href="#">m730:Importo</a>

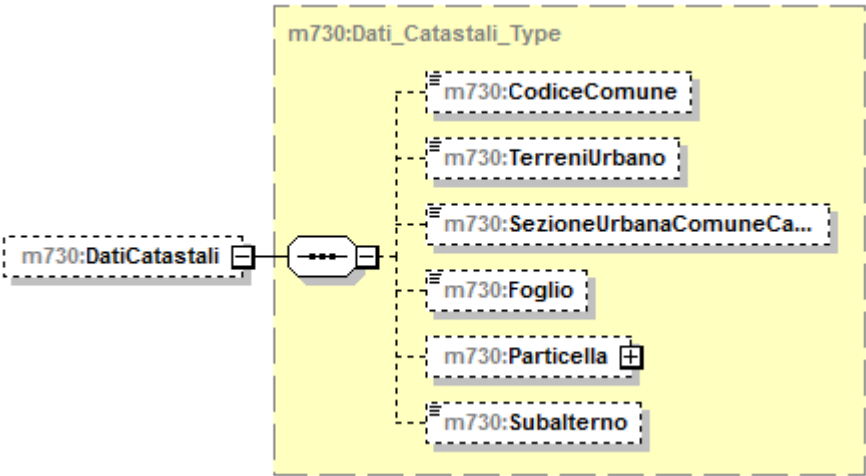
### complexType **Modulo\_Comunicazione\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:DatiCondominio</a> <a href="#">m730:DatiCatastali</a> <a href="#">m730:DomandaAccatastamento</a> <a href="#">m730:DatiFornitore</a>

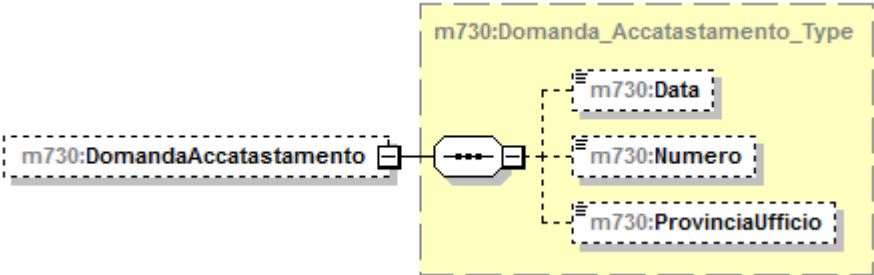
element **Modulo\_Comunicazione\_Type/DatiCondominio**

diagram	 <p>The diagram shows the structure of the <b>m730:DatiCondominio</b> element. It is a container element (rectangle with a small square on the right) that contains a complex type element (octagon with a small square on the right). This complex type is labeled <b>m730:Dati_Condominio_Type</b> and is enclosed in a dashed yellow box. Inside this box, the complex type contains two child elements: <b>m730:CodiceFiscale</b> (a simple type, rectangle) and <b>m730:Denominazione</b> (a simple type, rectangle with a dashed border).</p>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Dati_Condominio_Type</a>
children	<a href="#">m730:CodiceFiscale</a> <a href="#">m730:Denominazione</a>

element **Modulo\_Comunicazione\_Type/DatiCatastali**

diagram	 <p>The diagram shows the structure of the <b>m730:DatiCatastali</b> element. It is a container element (rectangle with a small square on the right) that contains a complex type element (octagon with a small square on the right). This complex type is labeled <b>m730:Dati_Catastali_Type</b> and is enclosed in a dashed yellow box. Inside this box, the complex type contains six child elements: <b>m730:CodiceComune</b> (a simple type, rectangle with a dashed border), <b>m730:TerreniUrbano</b> (a simple type, rectangle with a dashed border), <b>m730:SezioneUrbanaComuneCa...</b> (a simple type, rectangle with a dashed border), <b>m730:Foglio</b> (a simple type, rectangle with a dashed border), <b>m730:Particella</b> (a simple type, rectangle with a dashed border and a small square icon), and <b>m730:Subalterno</b> (a simple type, rectangle with a dashed border).</p>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Dati_Catastali_Type</a>
children	<a href="#">m730:CodiceComune</a> <a href="#">m730:TerreniUrbano</a> <a href="#">m730:SezioneUrbanaComuneCatastale</a> <a href="#">m730:Foglio</a> <a href="#">m730:Particella</a> <a href="#">m730:Subalterno</a>

element **Modulo\_Comunicazione\_Type/DomandaAccatastamento**

diagram	 <p>The diagram shows the structure of the <b>m730:DomandaAccatastamento</b> element. It is a container element (rectangle with a small square on the right) that contains a complex type element (octagon with a small square on the right). This complex type is labeled <b>m730:Domanda_Accatastamento_Type</b> and is enclosed in a dashed yellow box. Inside this box, the complex type contains three child elements: <b>m730:Data</b> (a simple type, rectangle with a dashed border), <b>m730:Numero</b> (a simple type, rectangle with a dashed border), and <b>m730:ProvinciaUfficio</b> (a simple type, rectangle with a dashed border).</p>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730

type	<a href="#">m730:Domanda Accatastamento Type</a>
children	<a href="#">m730:Data</a> <a href="#">m730:Numero</a> <a href="#">m730:ProvinciaUfficio</a>

#### element **Modulo\_Comunicazione\_Type/DatiFornitore**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Dati_Fornitore_Type</a>
children	<a href="#">m730:CodiceFiscale</a> <a href="#">m730:CognomeDenom</a> <a href="#">m730:Nome</a> <a href="#">m730:Sesso</a> <a href="#">m730:DataNascita</a> <a href="#">m730:ComuneNascita</a> <a href="#">m730:ProvinciaNascita</a> <a href="#">m730:ImportoAcquisti</a> <a href="#">m730:StatoEstero</a>

#### complexType **Modulo\_Crediti\_Imposta\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:CreditoImpostaFondiPensione</a> <a href="#">m730:CreditoImpostaRedditiEsteri</a> <a href="#">m730:CreditoPrimaCasaSismaAbruzzo</a> <a href="#">m730:CreditoAltriSismaAbruzzo</a> <a href="#">m730:CreditoNegoziazione</a>



element **Modulo\_Crediti\_Imposta\_Type/CreditiImpostaFondiPensione**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Crediti_Imposta_Fondi_Pensione_Type</a>
children	<a href="#">m730:AnnoAnticipazione</a> <a href="#">m730:Reintegro</a> <a href="#">m730:SommaReintegrata</a> <a href="#">m730:CreditoAnno</a>

element **Modulo\_Crediti\_Imposta\_Type/CreditiImpostaRedditiEsteri**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Crediti_Imposta_Redditi_Esteri_Type</a>
children	<a href="#">m730:StatoEestero</a> <a href="#">m730:Anno</a> <a href="#">m730:RedditoEestero</a> <a href="#">m730:ImpostaEsteri</a> <a href="#">m730:RedditoComplessivo</a> <a href="#">m730:Imposta_Lorda</a> <a href="#">m730:ImpostaNetta</a> <a href="#">m730:CreditoDichiarazioniPrecedenti</a> <a href="#">m730:DiCuiStatoEestero</a>

element **Modulo\_Crediti\_Imposta\_Type/CreditoPrimaCasaSismaAbruzzo**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Credito_Immobile_Sisma_Abruzzo_Type</a>
children	<a href="#">m730:CodiceFiscale</a> <a href="#">m730:NumeroRata</a> <a href="#">m730:TotaleCredito</a>

element **Modulo\_Crediti\_Imposta\_Type/CreditoAltriSismaAbruzzo**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Crediti_Imposta_Altri_Sisma_Abruzzo_Type</a>
children	<a href="#">m730:Impresa_Professione</a> <a href="#">m730:CreditoImmobileSismaAbruzzo</a> <a href="#">m730:Rateazione</a>

element **Modulo\_Crediti\_Imposta\_Type/CreditoNegoziazione**


diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Modulo_Credito_Negoziiazione_Type</a>
children	<a href="#">m730:CreditoSpettante</a>

complexType **Modulo\_Credito\_Negoziiazione\_Type**

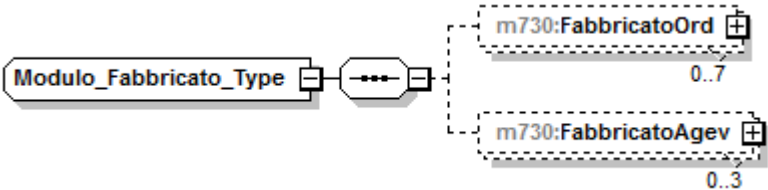
diagram	
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namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:CreditoSpettante</a>

#### element **Modulo\_Credito\_Negoziatore\_Type/CreditoSpettante**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

#### complexType **Modulo\_Fabbricato\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:FabbricatoOrd</a> <a href="#">m730:FabbricatoAgev</a>

element **Modulo\_Fabbricato\_Type/FabbricatoOrd**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Fabbricato_Ord_Type</a>
children	<a href="#">m730:Rendita</a> <a href="#">m730:Utilizzo</a> <a href="#">m730:GiorniPossesso</a> <a href="#">m730:PercPossesso</a> <a href="#">m730:CodiceCanone</a> <a href="#">m730:CanoneLocazione</a> <a href="#">m730:CasiParticolari</a> <a href="#">m730:CasellaContinuazione</a> <a href="#">m730:CodiceComune</a> <a href="#">m730:OpzioneCedolare</a> <a href="#">m730:CasellaCasiPartimu</a> <a href="#">m730:StatoEmergenza</a>

element **Modulo\_Fabbricato\_Type/FabbricatoAgev**

diagram	
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namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Fabbricato_Agev_Type</a>
children	<a href="#">m730:NumeroRigoRiferimento</a> <a href="#">m730:NumModuloRiferimento</a> <a href="#">m730:DatiContratto</a> <a href="#">m730:CasellaInf30Giorni</a> <a href="#">m730:AnnoDichiarazioneIcilmu</a>

#### complexType **Modulo\_Familiari\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:Coniuge</a> <a href="#">m730:PrimoFiglio</a> <a href="#">m730:Familiari</a>

#### element **Modulo\_Familiari\_Type/Coniuge**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Dati_Coniuge_Type</a>
children	<a href="#">m730:Tipo</a> <a href="#">m730:CodiceFiscale</a> <a href="#">m730:Mesi</a>

element **Modulo\_Familiari\_Type/PrimoFiglio**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	extension of <a href="#">m730:Dati_Familiare_Type</a>
children	<a href="#">m730:CodiceFiscale</a> <a href="#">m730:Mesi</a> <a href="#">m730:MesiMinore</a> <a href="#">m730:PercDetraz</a> <a href="#">m730:PercDetrazCon</a> <a href="#">m730:Affidamento</a> <a href="#">m730:Tipo</a>

element **Modulo\_Familiari\_Type/PrimoFiglio/Tipo**

diagram									
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730								
type	restriction of <a href="#">DatoAN_Type</a>								
facets	<table> <thead> <tr> <th>Kind</th><th>Value</th></tr> </thead> <tbody> <tr> <td>pattern</td><td>([0-9A-Z\-\_]&amp;quot;){1}([ 0-9A-Z&amp;amp;#x26;#x27;] \\- \\. \\/ \\° \\^ \\( \\) \\À \\É \\È \\Ò \\Ù \\Ü &amp;quot; \\N \\+)*</td></tr> <tr> <td>enumeration</td><td>F</td></tr> <tr> <td>enumeration</td><td>D</td></tr> </tbody> </table>	Kind	Value	pattern	([0-9A-Z\-\_]&quot;){1}([ 0-9A-Z&amp;#x26;#x27;] \\- \\. \\/ \\° \\^ \\( \\) \\À \\É \\È \\Ò \\Ù \\Ü &quot; \\N \\+)*	enumeration	F	enumeration	D
Kind	Value								
pattern	([0-9A-Z\-\_]&quot;){1}([ 0-9A-Z&amp;#x26;#x27;] \\- \\. \\/ \\° \\^ \\( \\) \\À \\É \\È \\Ò \\Ù \\Ü &quot; \\N \\+)*								
enumeration	F								
enumeration	D								

# element **Modulo\_Familiari\_Type/Familiari**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	extension of <a href="#">m730:Dati_Familiare_Type</a>
children	<a href="#">m730:CodiceFiscale</a> <a href="#">m730:Mesi</a> <a href="#">m730:MesiMinore</a> <a href="#">m730:PercDetraz</a> <a href="#">m730:PercDetrazCon</a> <a href="#">m730:Affidamento</a> <a href="#">m730:Tipo</a>

# element **Modulo\_Familiari\_Type/Familiari/Tipo**

diagram											
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730										
type	restriction of <a href="#">DatoAN_Type</a>										
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>([0-9A-Z\-\_]{1}([ 0-9A-Z&amp;#x201E;] '\-\. , / ° \\V\\( \\) À É Ê Ï Ò Ù Ü &amp;quot;;\\N \\+)*</td></tr> <tr> <td>enumeration</td><td>F</td></tr> <tr> <td>enumeration</td><td>D</td></tr> <tr> <td>enumeration</td><td>A</td></tr> </table>	Kind	Value	pattern	([0-9A-Z\-\_]{1}([ 0-9A-Z&#x201E;] '\-\. , / ° \\V\\( \\) À É Ê Ï Ò Ù Ü &quot;;\\N \\+)*	enumeration	F	enumeration	D	enumeration	A
Kind	Value										
pattern	([0-9A-Z\-\_]{1}([ 0-9A-Z&#x201E;] '\-\. , / ° \\V\\( \\) À É Ê Ï Ò Ù Ü &quot;;\\N \\+)*										
enumeration	F										
enumeration	D										
enumeration	A										

# complexType **Modulo\_Lavoro\_Dip\_Type**

diagram	
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namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:LavoroDipendente</a> <a href="#">m730:PremiRisultato</a> <a href="#">m730:AltriRedditiAssLavDip</a> <a href="#">m730:BonusIrpef</a>

#### element **Modulo\_Lavoro\_Dip\_Type/LavoroDipendente**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Lavoro_Dipendente_Type</a>
children	<a href="#">m730:TipologiaReddito</a> <a href="#">m730:TipoContratto</a> <a href="#">m730:Reddito</a>

#### element **Modulo\_Lavoro\_Dip\_Type/PremiRisultato**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Premi_Risultato_Modulo_Type</a>
children	<a href="#">m730:TipoLimite</a> <a href="#">m730:ImportoTassazOrdinaria</a> <a href="#">m730:ImportoImpostaSostitutiva</a> <a href="#">m730:RitenuteImpostaSostitutiva</a> <a href="#">m730:Benefit</a> <a href="#">m730:BenefitTassOrdinaria</a>



element **Modulo\_Lavoro\_Dip\_Type/AltriRedditiAssLavDip**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Altri_Redditi_Ass_Lav_Type</a>
children	<a href="#">m730:AssegnoDelConiuge</a> <a href="#">m730:ImportoRedditoAssimilato</a>

element **Modulo\_Lavoro\_Dip\_Type/BonusIrpef**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:Esenzione</a>

element **Modulo\_Lavoro\_Dip\_Type/BonusIrpef/Esenzione**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Esenzione Bonus Type</a>
children	<a href="#">m730:TipologiaEsenzione</a> <a href="#">m730:ParteRedditoEsente</a>

# complexType **Modulo\_Oneri\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:SpeseDetrazioni</a> <a href="#">m730:SpeseDeduzioni</a> <a href="#">m730:InterventoRecuperoPatrimonioEdilizio</a> <a href="#">m730:DatiCatastaliRecuperoPatrimonioEdilizio</a> <a href="#">m730:InterventoRisparmioEnergetico</a> <a href="#">m730:CanoniLocazione</a> <a href="#">m730:DatiAltreDetrazioni</a> <a href="#">m730:SpeseArredo</a> <a href="#">m730:SpeseArredoGiovani</a> <a href="#">m730:IvaAcquistoAbitazione</a>

## element **Modulo\_Oneri\_Type/SpeseDetrazioni**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Detrazioni_Modulo_Type</a>

children	<a href="#">m730:VeicoliDisabili</a> <a href="#">m730:AcquistoCaniGuida</a> <a href="#">m730:SpeseRateizzate</a> <a href="#">m730:AltreSpese</a> <a href="#">m730:SpeseLeasing</a>
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#### element **Modulo\_Oneri\_Type/SpeseDeduzioni**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Deduzioni_Modulo_Type</a>
children	<a href="#">m730:AssegnoConiuge</a> <a href="#">m730:AltriOneri</a> <a href="#">m730:AcquistoCostruzioneAbitLocazione</a>

#### element **Modulo\_Oneri\_Type/InterventoRecuperoPatrimonioEdilizio**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Intervento_Ricupero_Patrimonio_Edilizio_Type</a>
children	<a href="#">m730:Anno</a> <a href="#">m730:Periodo</a> <a href="#">m730:CodiceFiscale</a> <a href="#">m730:CasellaInterventiParticolari</a> <a href="#">m730:CodiceSituazioniParticolari</a> <a href="#">m730:Rate10</a> <a href="#">m730:Spesa</a> <a href="#">m730:NOrdineImmobile</a>

element **Modulo\_Oneri\_Type/DatiCatastaliRecuperoPatrimonioEdilizio**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Sezione Dati Catastali Recupero Patrimonio Edilizio Type</a>
children	<a href="#">m730:DatiCatastaliRecuperoPatrimonioEdilizio</a> <a href="#">m730:DatiRegistrazioneAccatastamentoRecuperoPatrimonio Edilizio</a>

element **Modulo\_Oneri\_Type/InterventoRisparmioEnergetico**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Intervento Risparmio Energetico Type</a>
children	<a href="#">m730:TipoIntervento</a> <a href="#">m730:Anno</a> <a href="#">m730:Periodo2013</a> <a href="#">m730:CasiParticolari</a> <a href="#">m730:RideterminazioneRate</a> <a href="#">m730:NumeroRata</a> <a href="#">m730:Spesa</a>

element **Modulo\_Oneri\_Type/CanoniLocazione**

diagram	
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namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Detrazioni_Canoni_Locazione_Type</a>
children	<a href="#">m730:InquiliniAbitazionePrincipale</a> <a href="#">m730:DipendentiTrasferiti</a>

#### element **Modulo\_Oneri\_Type/DatiAltreDetrazioni**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Dati_Altre_Detrazioni_Modulo_Type</a>
children	<a href="#">m730:AltreDetrazioni</a>

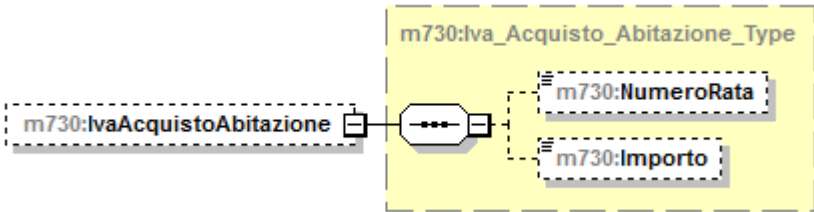
#### element **Modulo\_Oneri\_Type/SpeseArredo**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Spese_Arredo_Type</a>
children	<a href="#">m730:NumeroRata</a> <a href="#">m730:Importo</a>

#### element **Modulo\_Oneri\_Type/SpeseArredoGiovani**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Spese_Arredo_Giovani_Coppie_Type</a>
children	<a href="#">m730:Meno35Anni</a> <a href="#">m730:Importo</a>

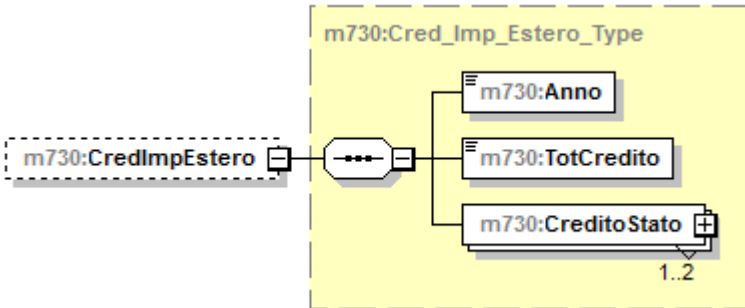
element **Modulo\_Oneri\_Type/IvaAcquistoAbitazione**

diagram	 <p>The diagram shows a dashed box labeled 'm730:IvaAcquistoAbitazione' connected to a central octagonal connector. This connector is linked to a larger dashed box labeled 'm730:Iva_Acquisto_Abitazione_Type'. Inside this box, there are two sub-elements: 'm730:NumeroRata' and 'm730:Importo', each enclosed in its own dashed box.</p>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Iva_Acquisto_Abitazione_Type</a>
children	<a href="#">m730:NumeroRata</a> <a href="#">m730:Importo</a>

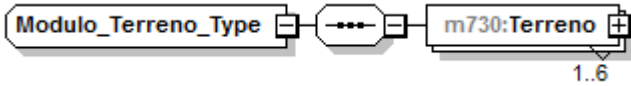
complexType **Modulo\_PL\_Type**

diagram	 <p>The diagram shows a box labeled 'Modulo_PL_Type' connected to a central octagonal connector, which is then connected to a dashed box labeled 'm730:CredImpEestero' with a plus sign in the top right corner.</p>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:CredImpEestero</a>

element **Modulo\_PL\_Type/CredImpEestero**

diagram	 <p>The diagram shows a dashed box labeled 'm730:CredImpEestero' connected to a central octagonal connector. This connector is linked to a larger dashed box labeled 'm730:Cred_Imp_Estero_Type'. Inside this box, there are three sub-elements: 'm730:Anno', 'm730:TotCredito', and 'm730:CreditoStato' (which has a plus sign in the top right corner). A '1..2' cardinality constraint is shown at the bottom right of the box.</p>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Cred_Imp_Estero_Type</a>
children	<a href="#">m730:Anno</a> <a href="#">m730:TotCredito</a> <a href="#">m730:CreditoStato</a>

complexType **Modulo\_Terreno\_Type**

diagram	 <p>The diagram shows a box labeled 'Modulo_Terreno_Type' connected to a central octagonal connector, which is then connected to a box labeled 'm730:Terreno' with a plus sign in the top right corner. A '1..6' cardinality constraint is shown at the bottom right of the box.</p>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:Terreno</a>

element **Modulo\_Terreno\_Type/Terreno**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Terreno_Type</a>
children	<a href="#">m730:RedDominicale</a> <a href="#">m730:Titolo</a> <a href="#">m730:RedAgrario</a> <a href="#">m730:GiorniPossesso</a> <a href="#">m730:PercPossesso</a> <a href="#">m730:CanoneVincolistico</a> <a href="#">m730:CasiParticolari</a> <a href="#">m730:CasellaContinuazione</a> <a href="#">m730:CasellalmuNonDovuta</a> <a href="#">m730:CasellaColtivatoreDiretto</a>

## complexType **Oneri\_Non\_Abbattuti\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:DetrazSpeseAssPersonale</a> <a href="#">m730:DetrazErogazBiennaleVenezia</a> <a href="#">m730:DetrazErogazSpettacolo</a> <a href="#">m730:DetrazErogazSettoreMusicale</a> <a href="#">m730:DeduzContributiPaesiSviluppo</a> <a href="#">m730:DeduzOnlus</a> <a href="#">m730:DetrazOspedaleGalliera</a> <a href="#">m730:PrevidenzaComplDipPubblici</a> <a href="#">m730:InteressiMutuiAgrari</a> <a href="#">m730:DeduzTrust</a>

## element **Oneri\_Non\_Abbattuti\_Type/DetrazSpeseAssPersonale**

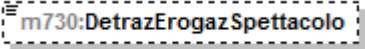
diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

## element **Oneri\_Non\_Abbattuti\_Type/DetrazErogazBiennaleVenezia**

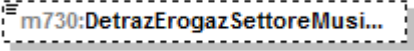
diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				



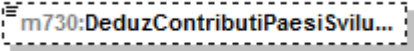
element **Oneri\_Non\_Abbattuti\_Type/DetrazErogazSpettacolo**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP_Type</a>
facets	Kind Value pattern [1-9]{1}[0-9]*

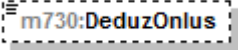
element **Oneri\_Non\_Abbattuti\_Type/DetrazErogazSettoreMusicale**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP_Type</a>
facets	Kind Value pattern [1-9]{1}[0-9]*

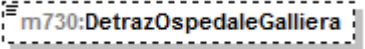
element **Oneri\_Non\_Abbattuti\_Type/DeduzContributiPaesiSviluppo**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP_Type</a>
facets	Kind Value pattern [1-9]{1}[0-9]*

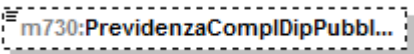
element **Oneri\_Non\_Abbattuti\_Type/DeduzOnlus**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP_Type</a>
facets	Kind Value pattern [1-9]{1}[0-9]*

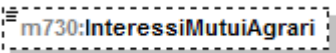
element **Oneri\_Non\_Abbattuti\_Type/DetrazOspedaleGalliera**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP_Type</a>
facets	Kind Value pattern [1-9]{1}[0-9]*

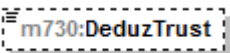
element **Oneri\_Non\_Abbattuti\_Type/PrevidenzaComplDipPubblici**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-9]{1}[0-9]*</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

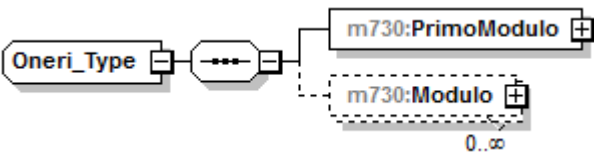
element **Oneri\_Non\_Abbattuti\_Type/InteressiMutuiAgrari**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-9]{1}[0-9]*</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

element **Oneri\_Non\_Abbattuti\_Type/DeduzTrust**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-9]{1}[0-9]*</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

complexType **Oneri\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:PrimoModulo</a> <a href="#">m730:Modulo</a>

element **Oneri\_Type/PrimoModulo**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Primo_Modulo_Oneri_Type</a>
children	<a href="#">m730:SpeseDetrazioni</a> <a href="#">m730:SpeseDeduzioni</a> <a href="#">m730:InterventoRecuperoPatrimonioEdilizio</a> <a href="#">m730:DatiCatastaliRecuperoPatrimonioEdilizio</a> <a href="#">m730:InterventoRisparmioEnergetico</a> <a href="#">m730:CanoniLocazione</a> <a href="#">m730:DatiAltreDetrazioni</a> <a href="#">m730:OneriNonAbbattuti</a> <a href="#">m730:SpeseArredo</a> <a href="#">m730:SpeseArredoGiovani</a> <a href="#">m730:IvaAcquistoAbitazione</a>

# element **Oneri\_Type/Modulo**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Modulo_Oneri_Type</a>
children	<a href="#">m730:SpeseDetrazioni</a> <a href="#">m730:SpeseDeduzioni</a> <a href="#">m730:InterventoRecuperoPatrimonioEdilizio</a> <a href="#">m730:DatiCatastaliRecuperoPatrimonioEdilizio</a> <a href="#">m730:InterventoRisparmioEnergetico</a> <a href="#">m730:CanoniLocazione</a> <a href="#">m730:DatiAltreDetrazioni</a> <a href="#">m730:SpeseArredo</a> <a href="#">m730:SpeseArredoGiovani</a> <a href="#">m730:IvaAcquistoAbitazione</a>

## complexType **Opzione\_Produttivita\_Type**

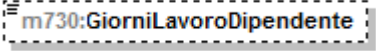
diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730

## complexType **Periodo\_Di\_Lavoro\_Type**


diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730

children	<a href="#">m730:GiorniLavoroDipendente</a> <a href="#">m730:GiorniPensione</a>
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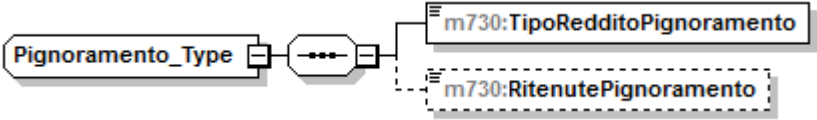
#### element **Periodo\_Di\_Lavoro\_Type/GiorniLavoroDipendente**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoGA_Type</a>				
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[1-9](((1-9)[0-9]))((12)[0-9][0-9])((3[0-5][0-9])((36[0-5]))</td></tr> </table>	Kind	Value	pattern	[1-9](((1-9)[0-9]))((12)[0-9][0-9])((3[0-5][0-9])((36[0-5]))
Kind	Value				
pattern	[1-9](((1-9)[0-9]))((12)[0-9][0-9])((3[0-5][0-9])((36[0-5]))				


#### element **Periodo\_Di\_Lavoro\_Type/GiorniPensione**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoGA_Type</a>				
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[1-9](((1-9)[0-9]))((12)[0-9][0-9])((3[0-5][0-9])((36[0-5]))</td></tr> </table>	Kind	Value	pattern	[1-9](((1-9)[0-9]))((12)[0-9][0-9])((3[0-5][0-9])((36[0-5]))
Kind	Value				
pattern	[1-9](((1-9)[0-9]))((12)[0-9][0-9])((3[0-5][0-9])((36[0-5]))				


#### complexType **Pignoramento\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:TipoRedditoPignoramento</a> <a href="#">m730:RitenutePignoramento</a>

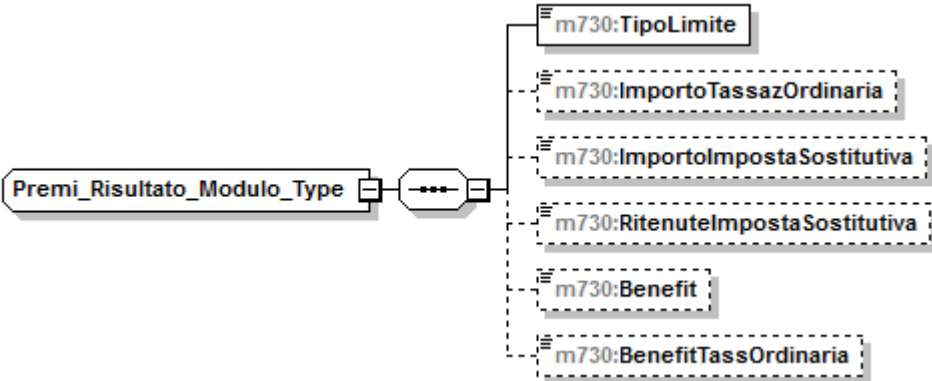
#### element **Pignoramento\_Type/TipoRedditoPignoramento**

diagram																	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730																
type	restriction of <a href="#">DatoN1_Type</a>																
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[1-9]</td></tr> <tr> <td>enumeration</td><td>1</td></tr> <tr> <td>enumeration</td><td>2</td></tr> <tr> <td>enumeration</td><td>3</td></tr> <tr> <td>enumeration</td><td>4</td></tr> <tr> <td>enumeration</td><td>5</td></tr> <tr> <td>enumeration</td><td>6</td></tr> </table>	Kind	Value	pattern	[1-9]	enumeration	1	enumeration	2	enumeration	3	enumeration	4	enumeration	5	enumeration	6
Kind	Value																
pattern	[1-9]																
enumeration	1																
enumeration	2																
enumeration	3																
enumeration	4																
enumeration	5																
enumeration	6																


### element **Pignoramento\_Type/RitenutePignoramento**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*

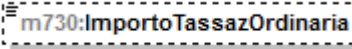
### complexType **Premi\_Risultato\_Modulo\_Type**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
children	<a href="#">m730:TipoLimite</a> <a href="#">m730:ImportoTassazOrdinaria</a> <a href="#">m730:ImportoImpostaSostitutiva</a> <a href="#">m730:RitenuteImpostaSostitutiva</a> <a href="#">m730:Benefit</a> <a href="#">m730:BenefitTassOrdinaria</a>	

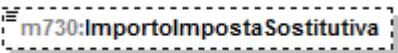
### element **Premi\_Risultato\_Modulo\_Type/TipoLimite**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	restriction of <a href="#">DatoN1_Type</a>	
facets	Kind	Value
	pattern	[1-9]
	enumeration	1
	enumeration	2


### element **Premi\_Risultato\_Modulo\_Type/ImportoTassazOrdinaria**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*

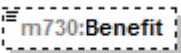
element **Premi\_Risultato\_Modulo\_Type/ImportoImpostaSostitutiva**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

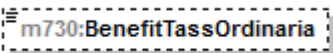
element **Premi\_Risultato\_Modulo\_Type/RitenuteImpostaSostitutiva**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

element **Premi\_Risultato\_Modulo\_Type/Benefit**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

element **Premi\_Risultato\_Modulo\_Type/BenefitTassOrdinaria**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

## complexType Premi\_Risultato\_Type

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	extension of <a href="#">m730:Premi_Risultato_Modulo_Type</a>
children	<a href="#">m730:TipoLimite</a> <a href="#">m730:ImportoTassazOrdinaria</a> <a href="#">m730:ImportoImpostaSostitutiva</a> <a href="#">m730:RitenuteImpostaSostitutiva</a> <a href="#">m730:Benefit</a> <a href="#">m730:BenefitTassOrdinaria</a> <a href="#">m730:TassazOrdinaria</a> <a href="#">m730:TassazSostitutiva</a> <a href="#">m730:AssenzaRequisiti</a>

## element Premi\_Risultato\_Type/TassazOrdinaria

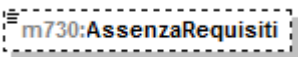
diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoCB_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[01]</td></tr> </table>	Kind	Value	pattern	[01]
Kind	Value				
pattern	[01]				

## element Premi\_Risultato\_Type/TassazSostitutiva

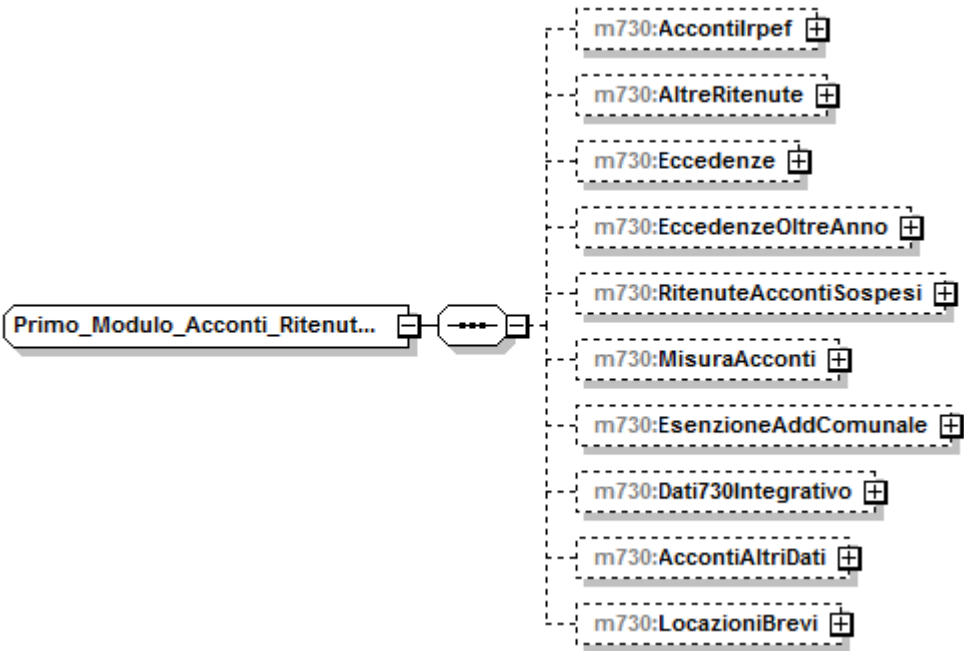
diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoCB_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[01]</td></tr> </table>	Kind	Value	pattern	[01]
Kind	Value				
pattern	[01]				



element **Premi\_Risultato\_Type/AssenzaRequisiti**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoCB_Type</a>	
facets	Kind	Value
	pattern	[01]

complexType **Primo\_Modulo\_Aconti\_Ritenute\_Type**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
children	<a href="#">m730:Accontilrpef</a> <a href="#">m730:AltreRitenute</a> <a href="#">m730:Eccedenze</a> <a href="#">m730:EccedenzeOltreAnno</a> <a href="#">m730:RitenuteAccontiSospesi</a> <a href="#">m730:MisuraAcconti</a> <a href="#">m730:EsenzioneAddComunale</a> <a href="#">m730:Dati730Integrativo</a> <a href="#">m730:AccontiAltriDati</a> <a href="#">m730:LocazioniBrevi</a>	

element **Primo\_Modulo\_Aconti\_Ritenute\_Type/Acontilrpef**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Acconti_Irpef_Anno_Imposta_Type</a>
children	<a href="#">m730:PrimaRataAccontolrpef</a> <a href="#">m730:SecondaRataAccontolrpef</a> <a href="#">m730:AccontoAddComunale</a> <a href="#">m730:PrimaRataAccontoCedolare</a> <a href="#">m730:SecondaRataAccontoCedolare</a>

element **Primo\_Modulo\_Aconti\_Ritenute\_Type/AltreRitenute**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Altre_Ritenute_Type</a>
children	<a href="#">m730:Codice</a> <a href="#">m730:AltreRitenutelrpef</a> <a href="#">m730:AddizionaleRegionale</a> <a href="#">m730:AddizionaleComunale</a> <a href="#">m730:AddRegionalelrpefAttivitaSport</a> <a href="#">m730:AddComunalelrpefAttivitaSport</a> <a href="#">m730:lrpefLavoriSocialmenteUtili</a> <a href="#">m730:AddRegionalelrpefLavoriSoc Utili</a>

element **Primo\_Modulo\_Aconti\_Ritenute\_Type/Eccedenze**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Eccedenze_Type</a>
children	<a href="#">m730:Irpef</a> <a href="#">m730:IrpefCompF24</a> <a href="#">m730:SostitutivaQuadroRT</a> <a href="#">m730:SostitutivaQuadroRTcompF24</a> <a href="#">m730:CedolareSecca</a> <a href="#">m730:CedolareSeccaCompF24</a> <a href="#">m730:CodiceRegione</a> <a href="#">m730:AddRegionaleIrpef</a> <a href="#">m730:AddRegionaleIrpefCompF24</a> <a href="#">m730:CodiceCatastaleComune</a> <a href="#">m730:AddComunaleIrpef</a> <a href="#">m730:AddComunaleIrpefF24</a> <a href="#">m730:PremioRisultato</a> <a href="#">m730:PremioRisultatoCompF24</a>

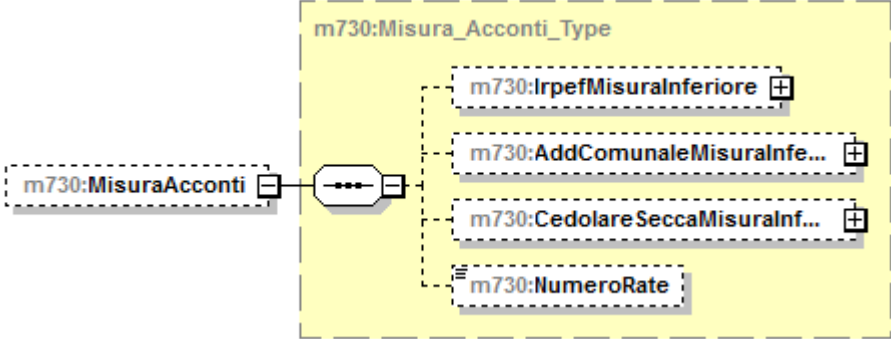
element **Primo\_Modulo\_Aconti\_Ritenute\_Type/EccedenzeOltreAnno**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Eccedenze Oltre Anno Type</a>
children	<a href="#">m730:Anno</a> <a href="#">m730:Irpef</a> <a href="#">m730:SostitutivaQuadroRT</a> <a href="#">m730:CedolareSecca</a> <a href="#">m730:CodiceRegione</a> <a href="#">m730:AddRegionaleIrpef</a> <a href="#">m730:CodiceCatastaleComune</a> <a href="#">m730:AddComunaleIrpef</a> <a href="#">m730:ImpostaSostitutiva</a>

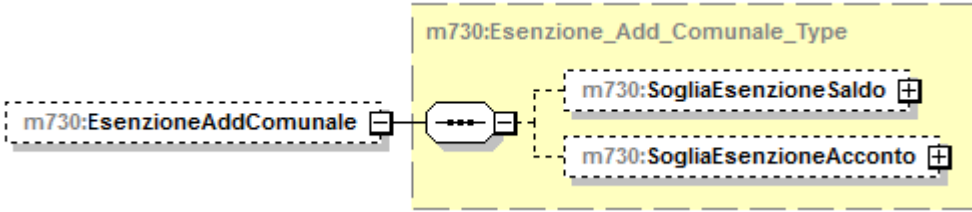
element **Primo\_Modulo\_Aconti\_Ritenute\_Type/RitenuteAccontiSospesi**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Ritenute Acconti Sospesi Type</a>
children	<a href="#">m730:CodiceEvento</a> <a href="#">m730:Irpef</a> <a href="#">m730:AddRegionaleIrpef</a> <a href="#">m730:AddComunaleIrpef</a> <a href="#">m730:SostitutivaPremi</a> <a href="#">m730:CedolareSecca</a>

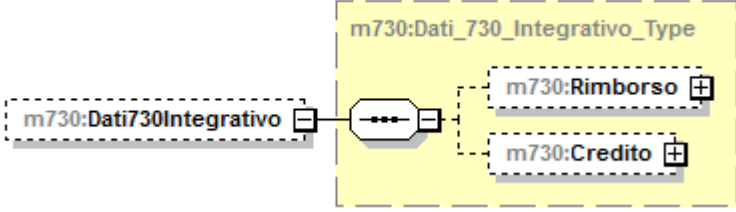
element **Primo\_Modulo\_Acconti\_Ritenute\_Type/MisuraAcconti**

diagram	 <p>The diagram shows a dashed box labeled <b>m730:Misura_Acconti_Type</b>. Inside, a dashed box labeled <b>m730:MisuraAcconti</b> is connected to a central connector. This connector is linked to four sub-elements: <b>m730:IrpefMisuralInferiore</b>, <b>m730:AddComunaleMisuralInfe...</b>, <b>m730:CedolareSeccaMisuralInf...</b>, and <b>m730:NumeroRate</b>. Each sub-element is represented by a dashed box with a small square icon and a plus sign.</p>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Misura_Acconti_Type</a>
children	<a href="#">m730:IrpefMisuralInferiore</a> <a href="#">m730:AddComunaleMisuralInferiore</a> <a href="#">m730:CedolareSeccaMisuralInferiore</a> <a href="#">m730:NumeroRate</a>

element **Primo\_Modulo\_Acconti\_Ritenute\_Type/EsenzioneAddComunale**

diagram	 <p>The diagram shows a dashed box labeled <b>m730:Esenzione_Add_Comunale_Type</b>. Inside, a dashed box labeled <b>m730:EsenzioneAddComunale</b> is connected to a central connector. This connector is linked to two sub-elements: <b>m730:SogliaEsenzioneSaldo</b> and <b>m730:SogliaEsenzioneAcconto</b>. Each sub-element is represented by a dashed box with a small square icon and a plus sign.</p>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Esenzione_Add_Comunale_Type</a>
children	<a href="#">m730:SogliaEsenzioneSaldo</a> <a href="#">m730:SogliaEsenzioneAcconto</a>

element **Primo\_Modulo\_Acconti\_Ritenute\_Type/Dati730Integrativo**

diagram	 <p>The diagram shows a dashed box labeled <b>m730:Dati_730_Integrativo_Type</b>. Inside, a dashed box labeled <b>m730:Dati730Integrativo</b> is connected to a central connector. This connector is linked to two sub-elements: <b>m730:Rimborso</b> and <b>m730:Credito</b>. Each sub-element is represented by a dashed box with a small square icon and a plus sign.</p>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Dati_730_Integrativo_Type</a>
children	<a href="#">m730:Rimborso</a> <a href="#">m730:Credito</a>

element **Primo\_Modulo\_Acconti\_Ritenute\_Type/AccontiAltriDati**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Acconti_Altri_Dati_Type</a>
children	<a href="#">m730:IncapientiDetrazioneFigli</a> <a href="#">m730:IncapientiDetrazioneLocazione</a> <a href="#">m730:RestituzioneBonusFiscale</a> <a href="#">m730:RestituzioneBonusStraordinario</a> <a href="#">m730:Pignoramento</a>

element **Primo\_Modulo\_Acconti\_Ritenute\_Type/LocazioniBrevi**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Locazioni_Brevi_Type</a>
children	<a href="#">m730:Ritenute</a>

# complexType **Primo\_Modulo\_Crediti\_Imposta\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:CreditoImpostaFabbricati</a> <a href="#">m730:CreditoImpostaFondiPensione</a> <a href="#">m730:CreditoImpostaRedditiEsteri</a> <a href="#">m730:CreditoPrimaCasaSismaAbruzzo</a> <a href="#">m730:CreditoAltriSismaAbruzzo</a> <a href="#">m730:CreditoIncrementoOccupazione</a> <a href="#">m730:CreditoImpostaMediazioni</a> <a href="#">m730:CreditoErogazioniCultura</a> <a href="#">m730:CreditoNegoziazione</a> <a href="#">m730:CreditoErogazioniScuola</a> <a href="#">m730:CreditoVideosorveglianza</a>

## element **Primo\_Modulo\_Crediti\_Imposta\_Type/CreditoImpostaFabbricati**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Credito_Imposta_Fabbricati_Type</a>
children	<a href="#">m730:ResiduoFabbricati</a> <a href="#">m730:CanoniLocazioneNonPercepiti</a>

element **Primo\_Modulo\_Crediti\_Imposta\_Type/CreditImpostaFondiPensione**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	extension of <a href="#">m730:Crediti_Imposta_Fondi_Pensione_Type</a>
children	<a href="#">m730:AnnoAnticipazione</a> <a href="#">m730:Reintegro</a> <a href="#">m730:SommaReintegrata</a> <a href="#">m730:CreditoAnno</a> <a href="#">m730:ResiduoPrecedenteDichiarazione</a> <a href="#">m730:DiCuiCompensatoF24</a>

element

**Primo\_Modulo\_Crediti\_Imposta\_Type/CreditImpostaFondiPensione/ResiduoPrecedenteDichiarazione**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-9]{1}[0-9]*</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

element **Primo\_Modulo\_Crediti\_Imposta\_Type/CreditImpostaFondiPensione/DiCuiCompensatoF24**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-9]{1}[0-9]*</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				



element **Primo\_Modulo\_Crediti\_Imposta\_Type/CreditiImpostaRedditiEsteri**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Crediti_Imposta_Redditi_Esteri_Type</a>
children	<a href="#">m730:StatoEstero</a> <a href="#">m730:Anno</a> <a href="#">m730:RedditoEstero</a> <a href="#">m730:ImpostaEsteri</a> <a href="#">m730:RedditoComplessivo</a> <a href="#">m730:Imposta_Lorda</a> <a href="#">m730:ImpostaNetta</a> <a href="#">m730:CreditoDichiarazioniPrecedenti</a> <a href="#">m730:DiCuiStatoEstero</a>

element **Primo\_Modulo\_Crediti\_Imposta\_Type/CreditoPrimaCasaSismaAbruzzo**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	extension of <a href="#">m730:Credito_Immobile_Sisma_Abruzzo_Type</a>
children	<a href="#">m730:CodiceFiscale</a> <a href="#">m730:NumeroRata</a> <a href="#">m730:TotaleCredito</a> <a href="#">m730:ResiduoPrecedenteDichiarazione</a>

element

**Primo\_Modulo\_Crediti\_Imposta\_Type/CreditoPrimaCasaSismaAbruzzo/ResiduoPrecedenteDichiarazio**

ne

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP_Type</a>
facets	Kind Value pattern [1-9]{1}[0-9]*

element **Primo\_Modulo\_Crediti\_Imposta\_Type/CreditoAltriSismaAbruzzo**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Crediti_Imposta_Altri_Sisma_Abruzzo_Type</a>
children	<a href="#">m730:Impresa_Professione</a> <a href="#">m730:CreditoImmobileSismaAbruzzo</a> <a href="#">m730:Rateazione</a>

element **Primo\_Modulo\_Crediti\_Imposta\_Type/CreditoIncrementoOccupazione**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Credito_Incremento_Occupazione_Type</a>
children	<a href="#">m730:ResiduoPrecedenteDichiarazione</a> <a href="#">m730:DiCuiCompensatoF24</a>

element **Primo\_Modulo\_Crediti\_Imposta\_Type/CreditoImpostaMediazioni**

diagram	
---------	--

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Residuo_Credito_Compens_AnnoImposta_Type</a>
children	<a href="#">m730:CreditoAnno</a> <a href="#">m730:DiCuiCompensatoF24</a>

element **Primo\_Modulo\_Crediti\_Imposta\_Type/CreditoErogazioniCultura**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Credito_Erogazioni_Cultura_Type</a>
children	<a href="#">m730:SpesaAnno</a> <a href="#">m730:ResiduoAnnoPrec</a> <a href="#">m730:RataAnnoPrec</a> <a href="#">m730:RataDueAnniPrec</a>

element **Primo\_Modulo\_Crediti\_Imposta\_Type/CreditoNegoziazione**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Credito_Negoziiazione_Type</a>
children	<a href="#">m730:CreditoSpettante</a> <a href="#">m730:ResiduoAnnoPrec</a> <a href="#">m730:DiCuiCompensatoF24</a>

element **Primo\_Modulo\_Crediti\_Imposta\_Type/CreditoErogazioniScuola**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Credito_Erogazioni_Scuola_Type</a>
children	<a href="#">m730:SpesaAnno</a> <a href="#">m730:SpesaAnnoPrec</a> <a href="#">m730:ResiduoAnnoPrec</a>

element **Primo\_Modulo\_Crediti\_Imposta\_Type/CreditoVideosorveglianza**

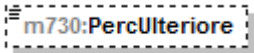
diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Credito_Videosorveglianza_Type</a>
children	<a href="#">m730:ResiduoAnnoPrec</a> <a href="#">m730:DiCuiCompensatoF24</a>

complexType **Primo\_Modulo\_Familiari\_Type**


diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	extension of <a href="#">m730:Modulo_Familiari_Type</a>

children	<a href="#">m730:Coniuge</a> <a href="#">m730:PrimoFiglio</a> <a href="#">m730:Familiari</a> <a href="#">m730:PercUlteriore</a> <a href="#">m730:FigliAffidoPread</a>
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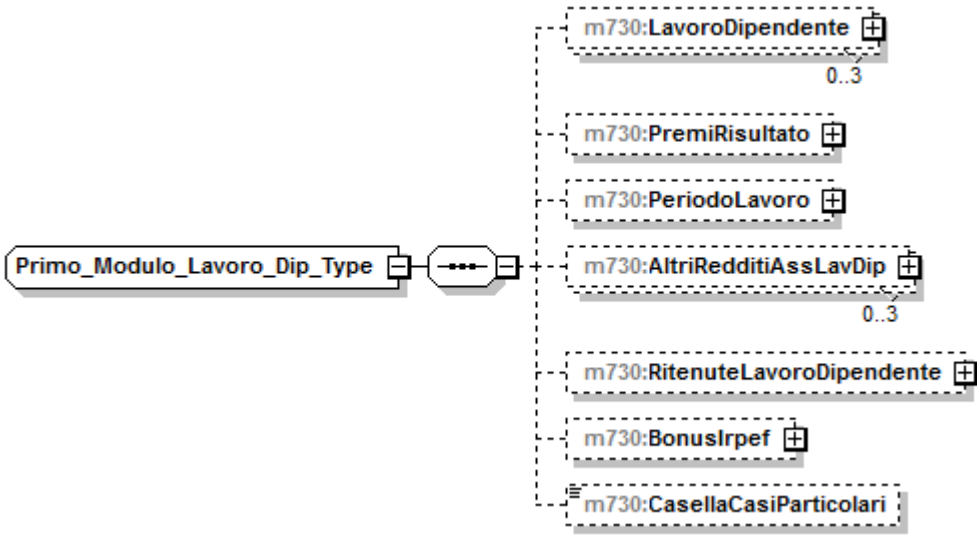
#### element **Primo\_Modulo\_Familiari\_Type/PercUlteriore**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoPC_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[0-9]?[0-9](\d{1,3})? 100(,0{1,3})?</td> </tr> </tbody> </table>	Kind	Value	pattern	[0-9]?[0-9](\d{1,3})? 100(,0{1,3})?
Kind	Value				
pattern	[0-9]?[0-9](\d{1,3})? 100(,0{1,3})?				

#### element **Primo\_Modulo\_Familiari\_Type/FigliAffidoPread**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-9]{1}[0-9]*</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

#### complexType **Primo\_Modulo\_Lavoro\_Dip\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:LavoroDipendente</a> <a href="#">m730:PremiRisultato</a> <a href="#">m730:PeriodoLavoro</a> <a href="#">m730:AltriRedditiAssLavDip</a> <a href="#">m730:RitenuteLavoroDipendente</a> <a href="#">m730:BonusIrpef</a> <a href="#">m730:CasellaCasiParticolari</a>

element **Primo\_Modulo\_Lavoro\_Dip\_Type/LavoroDipendente**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Lavoro_Dipendente_Type</a>
children	<a href="#">m730:TipologiaReddito</a> <a href="#">m730:TipoContratto</a> <a href="#">m730:Reddito</a>

element **Primo\_Modulo\_Lavoro\_Dip\_Type/PremiRisultato**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Premi_Risultato_Type</a>
children	<a href="#">m730:TipoLimite</a> <a href="#">m730:ImportoTassazOrdinaria</a> <a href="#">m730:ImportoImpostaSostitutiva</a> <a href="#">m730:RitenuteImpostaSostitutiva</a> <a href="#">m730:Benefit</a> <a href="#">m730:BenefitTassOrdinaria</a> <a href="#">m730:TassazOrdinaria</a> <a href="#">m730:TassazSostitutiva</a> <a href="#">m730:AssenzaRequisiti</a>

element **Primo\_Modulo\_Lavoro\_Dip\_Type/PeriodoLavoro**

diagram	<pre> classDiagram     class m730_PeriodoLavoro     class m730_Periodo_Di_Lavoro_Type {         m730_GiorniLavoroDipendente         m730_GiorniPensione     }     m730_PeriodoLavoro -- m730_Periodo_Di_Lavoro_Type         </pre>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Periodo_Di_Lavoro_Type</a>
children	<a href="#">m730:GiorniLavoroDipendente</a> <a href="#">m730:GiorniPensione</a>

element **Primo\_Modulo\_Lavoro\_Dip\_Type/AltriRedditiAssLavDip**

diagram	<pre> classDiagram     class m730_AltriRedditiAssLavDip     class m730_Altri_Redditi_Ass_Lav_Type {         m730_AssegnoDelConiuge         m730_ImportoRedditoAssimilato     }     m730_AltriRedditiAssLavDip -- m730_Altri_Redditi_Ass_Lav_Type         </pre>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Altri_Redditi_Ass_Lav_Type</a>
children	<a href="#">m730:AssegnoDelConiuge</a> <a href="#">m730:ImportoRedditoAssimilato</a>

element **Primo\_Modulo\_Lavoro\_Dip\_Type/RitenuteLavoroDipendente**

diagram	<pre> classDiagram     class m730_RitenuteLavoroDipendente     class m730_Ritenute_Lavoro_Dip_Type {         m730_Ritlrpef         m730_RitAddRegionale         m730_RitAccAddComunale         m730_RitSaldoAddComunale         m730_RitAccAddComAnnoPres     }     m730_RitenuteLavoroDipendente -- m730_Ritenute_Lavoro_Dip_Type         </pre>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Ritenute_Lavoro_Dip_Type</a>
children	<a href="#">m730:Ritlrpef</a> <a href="#">m730:RitAddRegionale</a> <a href="#">m730:RitAccAddComunale</a> <a href="#">m730:RitSaldoAddComunale</a> <a href="#">m730:RitAccAddComAnnoPres</a>

element **Primo\_Modulo\_Lavoro\_Dip\_Type/BonusIrpef**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Bonus_Irpef_Type</a>
children	<a href="#">m730:CodiceBonus</a> <a href="#">m730:BonusErogato</a> <a href="#">m730:Esenzione</a> <a href="#">m730:QuotaTfr</a>

element **Primo\_Modulo\_Lavoro\_Dip\_Type/CasellaCasiParticolari**

diagram													
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730												
type	restriction of <a href="#">DatoN1_Type</a>												
facets	<table> <thead> <tr> <th>Kind</th><th>Value</th></tr> </thead> <tbody> <tr> <td>pattern</td><td>[1-9]</td></tr> <tr> <td>enumeration</td><td>1</td></tr> <tr> <td>enumeration</td><td>2</td></tr> <tr> <td>enumeration</td><td>4</td></tr> <tr> <td>enumeration</td><td>5</td></tr> </tbody> </table>	Kind	Value	pattern	[1-9]	enumeration	1	enumeration	2	enumeration	4	enumeration	5
Kind	Value												
pattern	[1-9]												
enumeration	1												
enumeration	2												
enumeration	4												
enumeration	5												



# complexType **Primo\_Modulo\_Oneri\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:SpeseDetrazioni</a> <a href="#">m730:SpeseDeduzioni</a> <a href="#">m730:InterventoRecuperoPatrimonioEdilizio</a> <a href="#">m730:DatiCatastaliRecuperoPatrimonioEdilizio</a> <a href="#">m730:InterventoRisparmioEnergetico</a> <a href="#">m730:CanoniLocazione</a> <a href="#">m730:DatiAltreDetrazioni</a> <a href="#">m730:OneriNonAbbattuti</a> <a href="#">m730:SpeseArredo</a> <a href="#">m730:SpeseArredoGiovani</a> <a href="#">m730:IvaAcquistoAbitazione</a>

element **Primo\_Modulo\_Oneri\_Type/SpeseDetrazioni**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Detrazioni_Type</a>
children	<a href="#">m730:CasellaRateazione</a> <a href="#">m730:SpeseDeterminatePatologie</a> <a href="#">m730:SpeseSanitarie</a> <a href="#">m730:SpeseFamNonACarico</a> <a href="#">m730:SpeseSanitarieDisabili</a> <a href="#">m730:VeicoliDisabili</a> <a href="#">m730:AcquistoCaniGuida</a> <a href="#">m730:SpeseRateizzate</a> <a href="#">m730:MutuiAbPrincipale</a> <a href="#">m730:AltreSpese</a> <a href="#">m730:SpeseLeasing</a>

element **Primo\_Modulo\_Oneri\_Type/SpeseDeduzioni**

diagram	<p>The diagram illustrates the structure of the <b>m730:SpeseDeduzioni</b> element. It is represented as a dashed box containing a sequence of sub-elements. The sub-elements are: <b>m730:ContributiPrevAss</b>, <b>m730:AssegnoConiuge</b>, <b>m730:ContributiColf</b>, <b>m730:ErogazioniIstituzioniReligi...</b>, <b>m730:SpesePortatoriHandicap</b>, <b>m730:AltriOneri</b>, <b>m730:DeducibilitaOrdinaria</b>, <b>m730:LavoratoriPrimaOccupazi...</b>, <b>m730:FondiInSquilibrioFinanzia...</b>, <b>m730:FamiliariACarico</b>, <b>m730:FondoPensioneDipenden...</b>, <b>m730:AcquistoCostruzioneAbit...</b>, and <b>m730:RestituzioneSomme</b>. The elements are connected by a dashed line with a central connector.</p>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Deduzioni_Type</a>
children	<a href="#">m730:ContributiPrevAss</a> <a href="#">m730:AssegnoConiuge</a> <a href="#">m730:ContributiColf</a> <a href="#">m730:ErogazioniIstituzioniReligiose</a> <a href="#">m730:SpesePortatoriHandicap</a> <a href="#">m730:AltriOneri</a> <a href="#">m730:DeducibilitaOrdinaria</a> <a href="#">m730:LavoratoriPrimaOccupazione</a> <a href="#">m730:FondiInSquilibrioFinanziario</a> <a href="#">m730:FamiliariACarico</a> <a href="#">m730:FondoPensioneDipendentiPubblici</a> <a href="#">m730:AcquistoCostruzioneAbitLocazione</a> <a href="#">m730:RestituzioneSomme</a>

element **Primo\_Modulo\_Oneri\_Type/InterventoRecuperoPatrimonioEdilizio**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Intervento Recupero Patrimonio Edilizio Type</a>
children	<a href="#">m730:Anno</a> <a href="#">m730:Periodo</a> <a href="#">m730:CodiceFiscale</a> <a href="#">m730:CasellaInterventiParticolari</a> <a href="#">m730:CodiceSituazioniParticolari</a> <a href="#">m730:Rate10</a> <a href="#">m730:Spesa</a> <a href="#">m730:NOrdineImmobile</a>

element **Primo\_Modulo\_Oneri\_Type/DatiCatastaliRecuperoPatrimonioEdilizio**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Sezione Dati Catastali Recupero Patrimonio Edilizio Type</a>
children	<a href="#">m730:DatiCatastaliRecuperoPatrimonioEdilizio</a> <a href="#">m730:DatiRegistrazioneAccatastamentoRecuperoPatrimonio Edilizio</a>

element **Primo\_Modulo\_Oneri\_Type/InterventoRisparmioEnergetico**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Intervento_Risparmio_Energetico_Type</a>
children	<a href="#">m730:TipoIntervento</a> <a href="#">m730:Anno</a> <a href="#">m730:Periodo2013</a> <a href="#">m730:CasiParticolari</a> <a href="#">m730:RideterminazioneRate</a> <a href="#">m730:NumeroRata</a> <a href="#">m730:Spesa</a>

element **Primo\_Modulo\_Oneri\_Type/CanoniLocazione**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Detrazioni_Canoni_Locazione_Type</a>
children	<a href="#">m730:InquiliniAbitazionePrincipale</a> <a href="#">m730:DipendentiTrasferiti</a>

element **Primo\_Modulo\_Oneri\_Type/DatiAltreDetrazioni**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Dati_Altre_Detrazioni_Type</a>
children	<a href="#">m730:SpeseCaniGuida</a> <a href="#">m730:AffittoTerreniAgricoliGiov...</a> <a href="#">m730:AltreDetrazioni</a>

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Dati_Altre_Detrazioni_Type</a>
children	<a href="#">m730:SpeseCaniGuida</a> <a href="#">m730:AffittoTerreniAgricoliGiovani</a> <a href="#">m730:AltreDetrazioni</a>

#### element **Primo\_Modulo\_Oneri\_Type/OneriNonAbbattuti**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Oneri_Non_Abbattuti_Type</a>
children	<a href="#">m730:DetrazSpeseAssPersonale</a> <a href="#">m730:DetrazErogazBiennaleVenezia</a> <a href="#">m730:DetrazErogazSpettacolo</a> <a href="#">m730:DetrazErogazSettoreMusicale</a> <a href="#">m730:DeduzContributiPaesiSviluppo</a> <a href="#">m730:DeduzOnlus</a> <a href="#">m730:DetrazOspedaleGalliera</a> <a href="#">m730:PrevidenzaComplDipPubblici</a> <a href="#">m730:InteressiMutuiAgrari</a> <a href="#">m730:DeduzTrust</a>

#### element **Primo\_Modulo\_Oneri\_Type/SpeseArredo**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Spese_Arredo_Type</a>

children	<a href="#">m730:NumeroRata</a> <a href="#">m730:Importo</a>
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#### element **Primo\_Modulo\_Oneri\_Type/SpeseArredoGiovani**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Spese_Arredo_Giovani_Coppie_Type</a>
children	<a href="#">m730:Meno35Anni</a> <a href="#">m730:Importo</a>

#### element **Primo\_Modulo\_Oneri\_Type/IvaAcquistoAbitazione**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Iva_Acquisto_Abitazione_Type</a>
children	<a href="#">m730:NumeroRata</a> <a href="#">m730:Importo</a>

#### complexType **Primo\_Modulo\_PL\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:Prospetto</a> <a href="#">m730:ProspettoRideterminato</a>

element **Primo\_Modulo\_PL\_Type/Prospetto**

diagram	<pre> classDiagram     class m730Prospetto {         m730Prospetto_Type?         m730Addizionali?         m730CedolareSecca?         m730LiquidazioneImposte?         m730AltriDati?         m730CredImpEestero?         m730DatiCreditiF24?     }     class m730Prospetto_Type {         m730RiepilogoRedditi?         m730ImpostaLorda?         m730DetrazioniCrediti?         m730ImpostaNetta?     }     m730Prospetto -- m730Prospetto_Type     m730Prospetto -- m730Addizionali     m730Prospetto -- m730CedolareSecca     m730Prospetto -- m730LiquidazioneImposte     m730Prospetto -- m730AltriDati     m730Prospetto -- m730CredImpEestero     m730Prospetto -- m730DatiCreditiF24     </pre>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	extension of <a href="#">m730:Prospetto_Type</a>
children	<a href="#">m730:RiepilogoRedditi</a> <a href="#">m730:ImpostaLorda</a> <a href="#">m730:DetrazioniCrediti</a> <a href="#">m730:ImpostaNetta</a> <a href="#">m730:Addizionali</a> <a href="#">m730:CedolareSecca</a> <a href="#">m730:LiquidazioneImposte</a> <a href="#">m730:AltriDati</a> <a href="#">m730:CredImpEestero</a> <a href="#">m730:DatiCreditiF24</a>



element **Primo\_Modulo\_PL\_Type/Prospetto/Addizionali**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Addizionali_Type</a>
children	<a href="#">m730:Imponibile</a> <a href="#">m730:AddRegDovuta</a> <a href="#">m730:AddRegCertif</a> <a href="#">m730:EccedenzaAddReg</a> <a href="#">m730:AddComDovuta</a> <a href="#">m730:AddComCertif</a> <a href="#">m730:EccedenzaAddCom</a> <a href="#">m730:AccontoAddCom</a> <a href="#">m730:AccontoAddComCertif</a>

element **Primo\_Modulo\_PL\_Type/Prospetto/CedolareSecca**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Cedolare_Secca_Type</a>
children	<a href="#">m730:CedolareDovuta</a> <a href="#">m730:CedolareDifferenza</a> <a href="#">m730:EccedenzaCedolareSecca</a> <a href="#">m730:AccontoCedolare</a>

element **Primo\_Modulo\_PL\_Type/Prospetto/LiquidazioneImposte**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:EsitoIrpef</a> <a href="#">m730:EsitoAddRegionale</a> <a href="#">m730:EsitoAddComunale</a> <a href="#">m730:PrimaRataAccIrpef</a> <a href="#">m730:SecondaRataAccIrpef</a> <a href="#">m730:AccontoTassSep</a> <a href="#">m730:AccontoAddComunale</a> <a href="#">m730:ImpostaSostitutiva</a> <a href="#">m730:EsitoCedolare Secca</a> <a href="#">m730:PrimaRataAccCedolare</a> <a href="#">m730:SecondaRataAccCedolare</a>

element **Primo\_Modulo\_PL\_Type/Prospetto/LiquidazioneImposte/EsitoIrpef**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Esito_Liquidazione_Type</a>
children	<a href="#">m730:Credito</a> <a href="#">m730:Debito</a>

element **Primo\_Modulo\_PL\_Type/Prospetto/LiquidazioneImposte/EsitoAddRegionale**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	extension of <a href="#">m730:Esito_Liquidazione_Type</a>
children	<a href="#">m730:Credito</a> <a href="#">m730:Debito</a> <a href="#">m730:CodAddReg</a>

element **Primo\_Modulo\_PL\_Type/Prospetto/LiquidazioneImposte/EsitoAddRegionale/CodAddReg**

diagram																																															
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730																																														
type	<a href="#">Codice Regione Type</a>																																														
facets	<table> <thead> <tr> <th>Kind</th><th>Value</th></tr> </thead> <tbody> <tr> <td>pattern</td><td>([0-9A-Z\-\_] &amp;quot;){1}([ 0-9A-Z&amp;amp;] '\ \\- \\. , /° \\V\\( \\) À Ê É Ì Ò Ù Û &amp;quot;; \\N \\+)*</td></tr> <tr><td>enumeration</td><td>1</td></tr> <tr><td>enumeration</td><td>2</td></tr> <tr><td>enumeration</td><td>3</td></tr> <tr><td>enumeration</td><td>4</td></tr> <tr><td>enumeration</td><td>5</td></tr> <tr><td>enumeration</td><td>6</td></tr> <tr><td>enumeration</td><td>7</td></tr> <tr><td>enumeration</td><td>8</td></tr> <tr><td>enumeration</td><td>9</td></tr> <tr><td>enumeration</td><td>10</td></tr> <tr><td>enumeration</td><td>11</td></tr> <tr><td>enumeration</td><td>12</td></tr> <tr><td>enumeration</td><td>13</td></tr> <tr><td>enumeration</td><td>14</td></tr> <tr><td>enumeration</td><td>15</td></tr> <tr><td>enumeration</td><td>16</td></tr> <tr><td>enumeration</td><td>17</td></tr> <tr><td>enumeration</td><td>18</td></tr> <tr><td>enumeration</td><td>19</td></tr> <tr><td>enumeration</td><td>20</td></tr> <tr><td>enumeration</td><td>21</td></tr> </tbody> </table>	Kind	Value	pattern	([0-9A-Z\-\_] &quot;){1}([ 0-9A-Z&amp;] '\ \\- \\. , /° \\V\\( \\) À Ê É Ì Ò Ù Û &quot;; \\N \\+)*	enumeration	1	enumeration	2	enumeration	3	enumeration	4	enumeration	5	enumeration	6	enumeration	7	enumeration	8	enumeration	9	enumeration	10	enumeration	11	enumeration	12	enumeration	13	enumeration	14	enumeration	15	enumeration	16	enumeration	17	enumeration	18	enumeration	19	enumeration	20	enumeration	21
Kind	Value																																														
pattern	([0-9A-Z\-\_] &quot;){1}([ 0-9A-Z&amp;] '\ \\- \\. , /° \\V\\( \\) À Ê É Ì Ò Ù Û &quot;; \\N \\+)*																																														
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element **Primo\_Modulo\_PL\_Type/Prospetto/LiquidazioneImposte/EsitoAddComunale**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	extension of <a href="#">m730:Esito_Liquidazione_Type</a>
children	<a href="#">m730:Credito</a> <a href="#">m730:Debito</a> <a href="#">m730:CodiceAddCom</a>

element **Primo\_Modulo\_PL\_Type/Prospetto/LiquidazioneImposte/EsitoAddComunale/CodiceAddCom**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoAN_Type</a>				
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>([0-9A-Z-] &amp;quot;){1}([ 0-9A-Z&amp;amp;] ' \" \\. , / ° \\\" \\( \\) À É Ê Ë Ì Ò Ù Ü &amp;quot; \\\" \\/+)*</td></tr> </table>	Kind	Value	pattern	([0-9A-Z-] &quot;){1}([ 0-9A-Z&amp;] ' \" \\. , / ° \\\" \\( \\) À É Ê Ë Ì Ò Ù Ü &quot; \\\" \\/+)*
Kind	Value				
pattern	([0-9A-Z-] &quot;){1}([ 0-9A-Z&amp;] ' \" \\. , / ° \\\" \\( \\) À É Ê Ë Ì Ò Ù Ü &quot; \\\" \\/+)*				

element **Primo\_Modulo\_PL\_Type/Prospetto/LiquidazioneImposte/PrimaRataAcclrpef**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

element **Primo\_Modulo\_PL\_Type/Prospetto/LiquidazioneImposte/SecondaRataAcclrpef**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

element **Primo\_Modulo\_PL\_Type/Prospetto/LiquidazioneImposte/AccontoTassSep**

diagram	<pre> classDiagram     class m730AccontoTassSep["m730:AccontoTassSep"]     class m730Debito_Type["m730:Debito_Type"]     class m730NonVersare["m730:NonVersare"]     class m730ImportoDaTrattenere["m730:ImportoDaTrattenere"]     m730AccontoTassSep -- m730Debito_Type     m730Debito_Type -- m730NonVersare     m730Debito_Type -- m730ImportoDaTrattenere     </pre>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Debito_Type</a>
children	<a href="#">m730:NonVersare</a> <a href="#">m730:ImportoDaTrattenere</a>


element **Primo\_Modulo\_PL\_Type/Prospetto/LiquidazioneImposte/AccontoAddComunale**

diagram	<pre> graph LR     A[m730:AccontoAddComunale] --- B(( ))     B --- C[m730:CodiceAddComAcconto]     B --- D[m730:AccontoAddCom]   </pre>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:CodiceAddComAcconto</a> <a href="#">m730:AccontoAddCom</a>

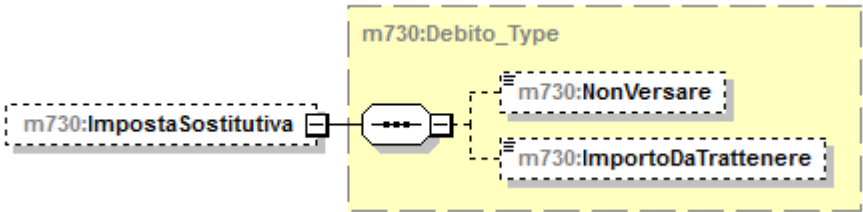
element  
Primo\_Modulo\_PL\_Type/Prospetto/LiquidazioneImposte/AccontoAddComunale/CodiceAddComAccont  
o

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	DatoAN_Type
facets	Kind Value pattern ([0-9A-Z- &quot;}{1}([ 0-9A-Z&amp;l' '-\.\_!/'@ \W(\) À È É  Ò Ù Ü)&quot;:\W\\+)*

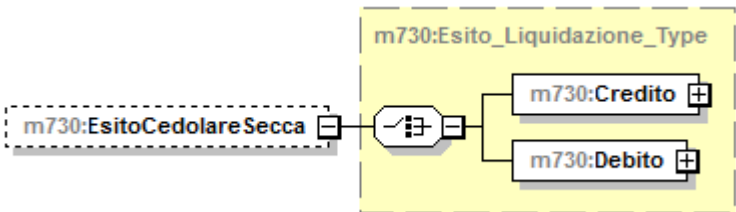
element  
Primo\_Modulo\_PL\_Type/Prospetto/LiquidazioneImposte/AcontoAddComunale/AcontoAddCom

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-9]{1}[0-9]*</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

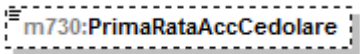
element **Primo\_Modulo\_PL\_Type/Prospetto/LiquidazioneImposte/ImpostaSostitutiva**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Debito_Type</a>
children	<a href="#">m730:NonVersare</a> <a href="#">m730:ImportoDaTrattenere</a>

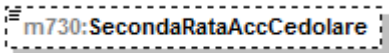
element **Primo\_Modulo\_PL\_Type/Prospetto/LiquidazioneImposte/EsitoCedolareSecca**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Esito_Liquidazione_Type</a>
children	<a href="#">m730:Credito</a> <a href="#">m730:Debito</a>

element **Primo\_Modulo\_PL\_Type/Prospetto/LiquidazioneImposte/PrimaRataAccCedolare**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

element **Primo\_Modulo\_PL\_Type/Prospetto/LiquidazioneImposte/SecondaRataAccCedolare**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

element **Primo\_Modulo\_PL\_Type/Prospetto/AltriDati**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Altri_Dati_Type</a>
children	<a href="#">m730:ResiduoCreditoErogazioneCultura</a> <a href="#">m730:ResiduoCreditoPrimaCasa</a> <a href="#">m730:ResiduoCreditoOccupazione</a> <a href="#">m730:ResiduoCreditoSisma</a> <a href="#">m730:ResiduoCreditoFondiPensione</a> <a href="#">m730:ResiduoCreditoMediazioni</a> <a href="#">m730:TotSpeseSanitarieRateizzate</a> <a href="#">m730:RedditoAgevolazioniFiscali</a> <a href="#">m730:RedditoComplessivoAcconto</a> <a href="#">m730:RigoDifferenzaAcconto</a> <a href="#">m730:AccontiCompensatiIntern</a> <a href="#">m730:RedditiFondariNonImponibili</a> <a href="#">m730:RedditoAbitazionePrincipalePertinenze</a> <a href="#">m730:ResiduoDeduzioneSommeRestituite</a> <a href="#">m730:ResiduoErogazioniScuola</a> <a href="#">m730:ResiduoCreditoNegoziatio</a> <a href="#">m730:ResiduoCreditoVideosorveglianza</a> <a href="#">m730:CreditoErogazioneCultura</a>

element **Primo\_Modulo\_PL\_Type/Prospetto/CredImpEestero**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Cred_Imp_Estero_Type</a>
children	<a href="#">m730:Anno</a> <a href="#">m730:TotCredito</a> <a href="#">m730:CreditoStato</a>



element **Primo\_Modulo\_PL\_Type/Prospetto/DatiCreditiF24**

diagram	<p>The diagram illustrates the structure of the <b>m730:DatiCreditiF24</b> element. It is a container element (represented by a dashed box) labeled <b>m730:Crediti_F24_Type</b>. Inside this container, there is a sequence of child elements, each represented by a dashed box and connected to the container by a dashed line. The child elements are:</p> <ul style="list-style-type: none"> <li><b>m730:Credlrp</b></li> <li><b>m730:CredlrpDipNoSostituto</b></li> <li><b>m730:CodAddReg</b></li> <li><b>m730:CredAddReg</b></li> <li><b>m730:CredAddRegDipNoSostituto</b></li> <li><b>m730:CodiceAddCom</b></li> <li><b>m730:CredAddCom</b></li> <li><b>m730:CredAddComDipNoSostituto</b></li> <li><b>m730:CredCedolare</b></li> <li><b>m730:CredCedolareDipNoSostituto</b></li> <li><b>m730:CredTassSeparDipNoSostituto</b></li> <li><b>m730:CredImpostaSostDipNoSostituto</b></li> <li><b>m730:Totale</b></li> <li><b>m730:TotaleDipNoSostituto</b></li> </ul> <p>The container element is connected to the <b>m730:DatiCreditiF24</b> element (represented by a solid box) via a dashed line.</p>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Crediti_F24_Type</a>
children	<a href="#">m730:Credlrp</a> <a href="#">m730:CredlrpDipNoSostituto</a> <a href="#">m730:CodAddReg</a> <a href="#">m730:CredAddReg</a> <a href="#">m730:CredAddRegDipNoSostituto</a> <a href="#">m730:CodiceAddCom</a> <a href="#">m730:CredAddCom</a> <a href="#">m730:CredAddComDipNoSostituto</a> <a href="#">m730:CredCedolare</a> <a href="#">m730:CredCedolareDipNoSostituto</a> <a href="#">m730:CredTassSeparDipNoSostituto</a> <a href="#">m730:CredImpostaSostDipNoSostituto</a> <a href="#">m730:Totale</a> <a href="#">m730:TotaleDipNoSostituto</a>

element **Primo\_Modulo\_PL\_Type/ProspettoRideterminato**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	extension of <a href="#">m730:Prospetto_Type</a>
children	<a href="#">m730:RiepilogoRedditi</a> <a href="#">m730:ImpostaLorda</a> <a href="#">m730:DetrazioniCrediti</a> <a href="#">m730:ImpostaNetta</a> <a href="#">m730:RedditoAgevolazioniFiscali</a>

element **Primo\_Modulo\_PL\_Type/ProspettoRideterminato/RedditoAgevolazioniFiscali**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-9]{1}[0-9]*</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

complexType **Prospetto\_Annotazioni\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:Modulo_Annotazioni</a>

element **Prospetto\_Annotazioni\_Type/Modulo\_Annotazioni**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730

type	<a href="#">m730:Modulo_Annotazioni_Type</a>
children	<a href="#">m730:Annotazione</a>

#### complexType **Prospetto\_Liquidazione\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:PrimoModulo</a> <a href="#">m730:Modulo</a>

#### element **Prospetto\_Liquidazione\_Type/PrimoModulo**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Primo_Modulo_PL_Type</a>
children	<a href="#">m730:Prospetto</a> <a href="#">m730:ProspettoRideterminato</a>

#### element **Prospetto\_Liquidazione\_Type/Modulo**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Modulo_PL_Type</a>
children	<a href="#">m730:CredImpEstero</a>

## complexType **Prospetto\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:RiepilogoRedditi</a> <a href="#">m730:ImpostaLorda</a> <a href="#">m730:DetrazioniCrediti</a> <a href="#">m730:ImpostaNetta</a>

## element **Prospetto\_Type/RiepilogoRedditi**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Riepilogo_Redditi_Type</a>
children	<a href="#">m730:Dominicali</a> <a href="#">m730:Agrari</a> <a href="#">m730:Fabbricati</a> <a href="#">m730:LavDip</a> <a href="#">m730:AltriRedditi</a> <a href="#">m730:ImponibileCedolare</a> <a href="#">m730:ImponibileCedolareOrdinario</a> <a href="#">m730:ImponibileCedolareAgevolato</a> <a href="#">m730:AbitazionePrincipalePertinenze</a>

element **Prospetto\_Type/ImpostaLorda**

diagram	<pre> graph LR     IL[m730:ImpostaLorda] --- C(( ))     C --- YBox[m730:Imposta_Lorda_Type]     YBox --- RC[m730:RedditoComplessivo]     YBox --- DA[m730:DeduzioneAbitazPrincipale]     YBox --- OD[m730:OneriDeducibili]     YBox --- RI[m730:RedditoImponibile]     YBox --- CAS[m730:CompensiAttSport]     YBox --- IIL[m730:ImportoImpostaLorda] </pre>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Imposta_Lorda_Type</a>
children	<a href="#">m730:RedditoComplessivo</a> <a href="#">m730:DeduzioneAbitazPrincipale</a> <a href="#">m730:OneriDeducibili</a> <a href="#">m730:RedditoImponibile</a> <a href="#">m730:CompensiAttSport</a> <a href="#">m730:ImportoImpostaLorda</a>

element **Prospetto\_Type/DetrazioniCrediti**

diagram	<p>The diagram illustrates the structure of the <b>m730:DetrazioniCrediti</b> element. It is represented as a dashed box containing a list of elements. The entire list is enclosed in a yellow dashed box labeled <b>m730:Detrazione_Crediti_Type</b>. The elements listed are:</p> <ul style="list-style-type: none"> <li>m730:DetrazioneConiuge</li> <li>m730:DetrazioneFigli</li> <li>m730:UlterioreDetrazioneFigli</li> <li>m730:DetrazioneFamiliari</li> <li>m730:DetrazioneLavDip</li> <li>m730:DetrazionePens</li> <li>m730:DetrazioneAltriRedditi</li> <li>m730:DetrazioneOneri</li> <li>m730:DetrazioneRistrutturazione</li> <li>m730:DetrazioniArredolmmobili</li> <li>m730:DetrazioneRisparmioEner...</li> <li>m730:DetrazioneArredoGiovani...</li> <li>m730:DetrazioneIvaAcquistoAbit...</li> <li>m730:DetrazioneLocEAgricoliGio...</li> <li>m730:AltreDetrazioni</li> <li>m730:CreditoPrimaCasa</li> <li>m730:CreditoOccupazione</li> <li>m730:CreditoFondiPensione</li> <li>m730:CreditoMediazioni</li> <li>m730:CreditoNegoziazione</li> <li>m730:TotaleDetrazioniCrediti</li> </ul>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Detrazione_Crediti_Type</a>
children	<a href="#">m730:DetrazioneConiuge</a> <a href="#">m730:DetrazioneFigli</a> <a href="#">m730:UlterioreDetrazioneFigli</a> <a href="#">m730:DetrazioneFamiliari</a> <a href="#">m730:DetrazioneLavDip</a> <a href="#">m730:DetrazionePens</a> <a href="#">m730:DetrazioneAltriRedditi</a> <a href="#">m730:DetrazioneOneri</a>

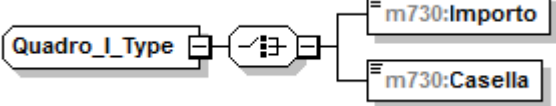
	<a href="#">m730:DetrazioneRistrutturazione</a> <a href="#">m730:DetrazioniArredolImmobili</a> <a href="#">m730:DetrazioneRisparmioEnergetico</a> <a href="#">m730:DetrazioneArredoGiovaniCoppie</a> <a href="#">m730:DetrazioneIvaAcquistoAbitaz</a> <a href="#">m730:DetrazioneLocEAgricoliGiovani</a> <a href="#">m730:AltreDetrazioni</a> <a href="#">m730:CreditoPrimaCasa</a> <a href="#">m730:CreditoOccupazione</a> <a href="#">m730:CreditoFondiPensione</a> <a href="#">m730:CreditoMediazioni</a> <a href="#">m730:CreditoNegoziazione</a> <a href="#">m730:TotaleDetrazioniCrediti</a>
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# element **Prospetto\_Type/ImpostaNetta**


diagram	<pre> classDiagram     class m730_Imposta_Netta_Type {         m730:ImportoImpostaNetta         m730:CredAltriSisma         m730:CredAbitazSisma         m730:CredImpEstere         m730:CredErogCultura         m730:CredErogScuola         m730:CredVideosorveglianza         m730:CredCanNonPerc         m730:CredDetrazIncapienti         m730:Ritenute         m730:Differenza         m730:EccedenzaIrpef         m730:AccontiVersati         m730:RestituzioneBonus         m730:CredRimborsatiSost         m730:BonusIrpefSpettante         m730:BonusIrpefRiconosciuto         m730:RestituzioneBonusIrpef     }     class m730_ImpostaNetta {     }     m730_Imposta_Netta_Type --&gt; m730_ImpostaNetta   </pre>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Imposta_Netta_Type</a>
children	<a href="#">m730:ImportoImpostaNetta</a> <a href="#">m730:CredAltriSisma</a> <a href="#">m730:CredAbitazSisma</a> <a href="#">m730:CredImpEstere</a> <a href="#">m730:CredErogCultura</a> <a href="#">m730:CredErogScuola</a> <a href="#">m730:CredVideosorveglianza</a> <a href="#">m730:CredCanNonPerc</a>

	<a href="#">m730:CredDetrazIncapienti</a> <a href="#">m730:Ritenute</a> <a href="#">m730:Differenza</a> <a href="#">m730:EccedenzaIrpef</a> <a href="#">m730:AccontiVersati</a> <a href="#">m730:RestituzioneBonus</a> <a href="#">m730:CredRimborsatiSost</a> <a href="#">m730:BonusIrpefSpettante</a> <a href="#">m730:BonusIrpefRiconosciuto</a> <a href="#">m730:RestituzioneBonusIrpef</a>
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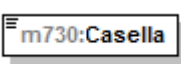
### complexType **Quadro\_I\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:Importo</a> <a href="#">m730:Casella</a>

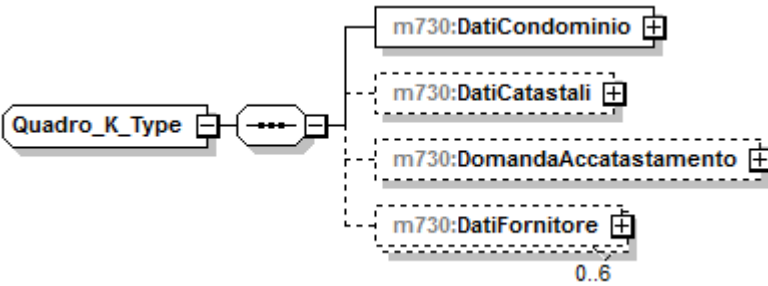
### element **Quadro\_I\_Type/Importo**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-9]{1}[0-9]*</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

### element **Quadro\_I\_Type/Casella**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoCB_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[01]</td> </tr> </tbody> </table>	Kind	Value	pattern	[01]
Kind	Value				
pattern	[01]				

### complexType **Quadro\_K\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:DatiCondominio</a> <a href="#">m730:DatiCatastali</a> <a href="#">m730:DomandaAccatastamento</a> <a href="#">m730:DatiFornitore</a>



element **Quadro\_K\_Type/DatiCondominio**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Dati_Condominio_Type</a>
children	<a href="#">m730:CodiceFiscale</a> <a href="#">m730:Denominazione</a>

element **Quadro\_K\_Type/DatiCatastali**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Dati_Catastali_Type</a>
children	<a href="#">m730:CodiceComune</a> <a href="#">m730:TerreniUrbano</a> <a href="#">m730:SezioneUrbanaComuneCatastale</a> <a href="#">m730:Foglio</a> <a href="#">m730:Particella</a> <a href="#">m730:Subalterno</a>

element **Quadro\_K\_Type/DomandaAccatastamento**

diagram	
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namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Domanda Accatastamento Type</a>
children	<a href="#">m730:Data</a> <a href="#">m730:Numero</a> <a href="#">m730:ProvinciaUfficio</a>

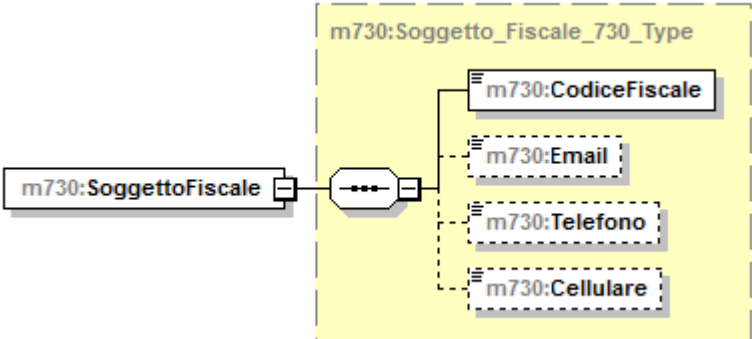
#### element **Quadro\_K\_Type/DatiFornitore**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Dati Fornitore Type</a>
children	<a href="#">m730:CodiceFiscale</a> <a href="#">m730:CognomeDenom</a> <a href="#">m730:Nome</a> <a href="#">m730:Sesso</a> <a href="#">m730:DataNascita</a> <a href="#">m730:ComuneNascita</a> <a href="#">m730:ProvinciaNascita</a> <a href="#">m730:ImportoAcquisti</a> <a href="#">m730:StatoEstero</a>

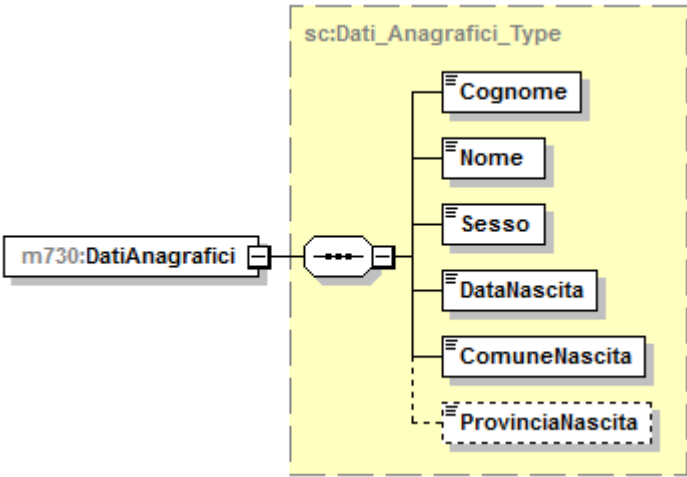
#### complexType **Rappresentante\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:SoggettoFiscale</a> <a href="#">m730:DatiAnagrafici</a> <a href="#">m730:ResidenzaAnagrafica</a> <a href="#">m730:Firma</a>

element **Rappresentante\_Type/SoggettoFiscale**

diagram	 <p>The diagram shows the structure of the <b>m730:SoggettoFiscale</b> element. It is a container element that contains a complex content type <b>m730:Soggetto_Fiscale_730_Type</b>. This type is composed of four child elements: <b>m730:CodiceFiscale</b> (required), <b>m730:Email</b> (optional), <b>m730:Telefono</b> (optional), and <b>m730:Cellulare</b> (optional). The optional elements are indicated by dashed boxes and dashed lines connecting them to the container.</p>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Soggetto_Fiscale_730_Type</a>
children	<a href="#">m730:CodiceFiscale</a> <a href="#">m730:Email</a> <a href="#">m730:Telefono</a> <a href="#">m730:Cellulare</a>

element **Rappresentante\_Type/DatiAnagrafici**

diagram	 <p>The diagram shows the structure of the <b>m730:DatiAnagrafici</b> element. It is a container element that contains a complex content type <b>sc:Dati_Anagrafici_Type</b>. This type is composed of six child elements: <b>Cognome</b> (required), <b>Nome</b> (required), <b>Sesso</b> (required), <b>DataNascita</b> (required), <b>ComuneNascita</b> (required), and <b>ProvinciaNascita</b> (optional). The optional element is indicated by a dashed box and a dashed line connecting it to the container.</p>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">Dati_Anagrafici_Type</a>
children	<a href="#">Cognome</a> <a href="#">Nome</a> <a href="#">Sesso</a> <a href="#">DataNascita</a> <a href="#">ComuneNascita</a> <a href="#">ProvinciaNascita</a>

element **Rappresentante\_Type/ResidenzaAnagrafica**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Residenza_Rappresentante_Type</a>
children	<a href="#">Comune</a> <a href="#">Provincia</a> <a href="#">CodiceComune</a> <a href="#">Indirizzo</a> <a href="#">Cap</a> <a href="#">m730:Tipologia</a> <a href="#">m730:NumCivico</a> <a href="#">m730:Frazione</a>

element **Rappresentante\_Type/Firma**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoCB_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[01]</td></tr> </table>	Kind	Value	pattern	[01]
Kind	Value				
pattern	[01]				

complexType **Redditi\_Capitale\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730

children	<a href="#">m730:Utili</a> <a href="#">m730:AltriRedditiDiCapitale</a> <a href="#">m730:LavoroAutonomo</a> <a href="#">m730:RedditiDiversi</a> <a href="#">m730:RedditiDiversiDetraz</a>
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#### element **Redditi\_Capitale\_Type/Utili**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Altri_Redditi_Utili_Type</a>
children	<a href="#">m730:Tipo_Reddito</a> <a href="#">m730:RedditiRitenute</a>

#### element **Redditi\_Capitale\_Type/AltriRedditiDiCapitale**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Sezione_Altri_Redd_Type</a>
children	<a href="#">m730:TipoReddito</a> <a href="#">m730:RedditiRitenute</a>

#### element **Redditi\_Capitale\_Type/LavoroAutonomo**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Altri_Redditi_Lavoro_Autonomo_Type</a>
children	<a href="#">m730:TipoReddito</a> <a href="#">m730:RedditiRitenute</a>

element **Redditi\_Capitale\_Type/RedditiDiversi**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Altri_Redditi_Diversi_Type</a>
children	<a href="#">m730:CedolareSecca</a> <a href="#">m730:TipoReddito</a> <a href="#">m730:RedditiRitenuteSpese</a>

element **Redditi\_Capitale\_Type/RedditiDiversiDetraz**


diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Altri_Redditi_Diversi_Detr_Type</a>
children	<a href="#">m730:Tipo_Reddito</a> <a href="#">m730:RedditiRitenuteSpese</a>

complexType **Redditi\_Eredi\_Legatari\_Type**

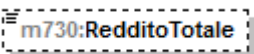
diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730

type	extension of <a href="#">m730:Tassazione Separata Type</a>
children	<a href="#">m730:Opzione</a> <a href="#">m730:Anno</a> <a href="#">m730:RedditoRitenute</a> <a href="#">m730:TipoReddito</a> <a href="#">m730:RedditoTotale</a> <a href="#">m730:QuotalImposteSuccessioni</a>

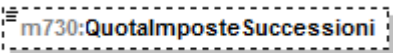
#### element **Redditi\_Eredi\_Legatari\_Type/TipoReddito**

diagram																																			
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730																																		
type	restriction of <a href="#">DatoNP Type</a>																																		
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> <tr> <td>enumeration</td><td>1</td></tr> <tr> <td>enumeration</td><td>2</td></tr> <tr> <td>enumeration</td><td>3</td></tr> <tr> <td>enumeration</td><td>4</td></tr> <tr> <td>enumeration</td><td>5</td></tr> <tr> <td>enumeration</td><td>6</td></tr> <tr> <td>enumeration</td><td>7</td></tr> <tr> <td>enumeration</td><td>8</td></tr> <tr> <td>enumeration</td><td>9</td></tr> <tr> <td>enumeration</td><td>10</td></tr> <tr> <td>enumeration</td><td>11</td></tr> <tr> <td>enumeration</td><td>12</td></tr> <tr> <td>enumeration</td><td>13</td></tr> <tr> <td>enumeration</td><td>14</td></tr> <tr> <td>enumeration</td><td>15</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*	enumeration	1	enumeration	2	enumeration	3	enumeration	4	enumeration	5	enumeration	6	enumeration	7	enumeration	8	enumeration	9	enumeration	10	enumeration	11	enumeration	12	enumeration	13	enumeration	14	enumeration	15
Kind	Value																																		
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enumeration	14																																		
enumeration	15																																		

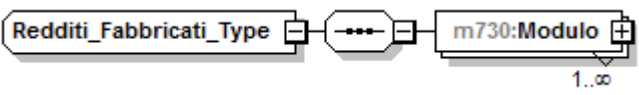
#### element **Redditi\_Eredi\_Legatari\_Type/RedditoTotale**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP Type</a>				
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

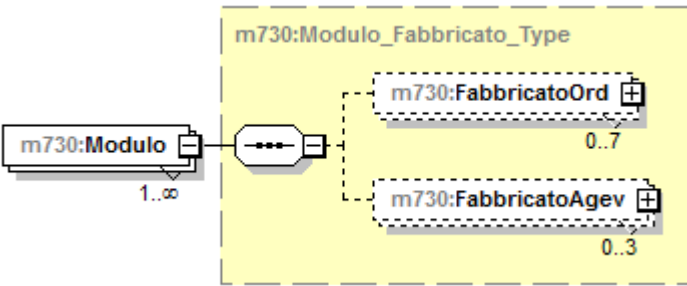
#### element **Redditi\_Eredi\_Legatari\_Type/QuotalImposteSuccessioni**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP Type</a>				
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

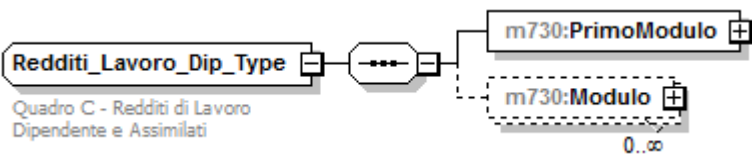
### complexType **Redditi\_Fabbricati\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:Modulo</a>

### element **Redditi\_Fabbricati\_Type/Modulo**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Modulo_Fabbricato_Type</a>
children	<a href="#">m730:FabbricatoOrd</a> <a href="#">m730:FabbricatoAgev</a>

### complexType **Redditi\_Lavoro\_Dip\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:PrimoModulo</a> <a href="#">m730:Modulo</a>



element **Redditi\_Lavoro\_Dip\_Type/PrimoModulo**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Primo_Modulo_Lavoro_Dip_Type</a>
children	<a href="#">m730:LavoroDipendente</a> <a href="#">m730:PremiRisultato</a> <a href="#">m730:PeriodoLavoro</a> <a href="#">m730:AltriRedditiAssLavDip</a> <a href="#">m730:RitenuteLavoroDipendente</a> <a href="#">m730:Bonuslrpef</a> <a href="#">m730:CasellaCasiParticolari</a>

element **Redditi\_Lavoro\_Dip\_Type/Modulo**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Modulo_Lavoro_Dip_Type</a>
children	<a href="#">m730:LavoroDipendente</a> <a href="#">m730:PremiRisultato</a> <a href="#">m730:AltriRedditiAssLavDip</a> <a href="#">m730:Bonuslrpef</a>

## complexType **Redditi\_Ritenute\_Spese\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	extension of <a href="#">m730:Redditi_Ritenute_Type</a>
children	<a href="#">m730:ImportoRitenute</a> <a href="#">m730:ImportoSpese</a>

## element **Redditi\_Ritenute\_Spese\_Type/ImportoSpese**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-9]{1}[0-9]*</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				


## complexType **Redditi\_Ritenute\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:ImportoRitenute</a> <a href="#">m730:ImportoSpese</a>

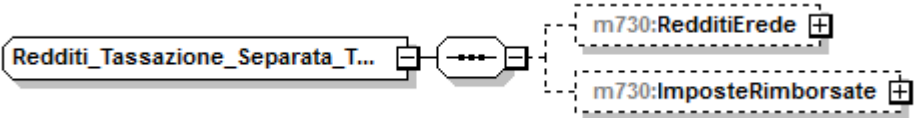
## element **Redditi\_Ritenute\_Type/ImportoRitenute**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-9]{1}[0-9]*</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

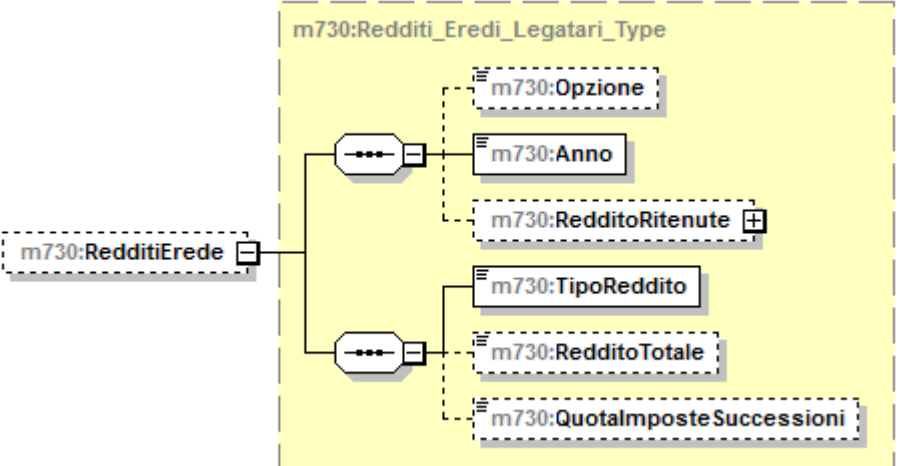
element **Redditi\_Ritenute\_Type/ImportoRitenute**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP_Type</a>
facets	Kind Value pattern [1-9]{1}[0-9]*

complexType **Redditi\_Tassazione\_Separata\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:RedditiErede</a> <a href="#">m730:ImposteRimborsate</a>

element **Redditi\_Tassazione\_Separata\_Type/RedditiErede**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Redditi Eredi Legatari Type</a>
children	<a href="#">m730:Opzione</a> <a href="#">m730:Anno</a> <a href="#">m730:RedditoRitenute</a> <a href="#">m730:TipoReddito</a> <a href="#">m730:RedditoTotale</a> <a href="#">m730:QuotaImposteSuccessioni</a>

# element **Redditi\_Tassazione\_Separata\_Type/ImposteRimborsate**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Imposte_Rimborsate_Type</a>
children	<a href="#">m730:TipoReddito</a> <a href="#">m730:TassazioneSeparata</a>

## complexType **Redditi\_Terreni\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:Modulo</a>

# element **Redditi\_Terreni\_Type/Modulo**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Modulo_Terreno_Type</a>
children	<a href="#">m730:Terreno</a>

## complexType **Reddito\_Erede\_Type**

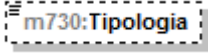
diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730



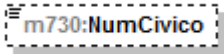


children	<a href="#">Comune</a> <a href="#">Provincia</a> <a href="#">CodiceComune</a> <a href="#">Indirizzo</a> <a href="#">Cap</a> <a href="#">m730:Tipologia</a> <a href="#">m730:NumCivico</a> <a href="#">m730:Frazione</a>
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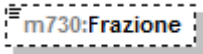
#### element **Residenza\_Rappresentante\_Type/Tipologia**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoAN_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>([0-9A-Z\-\&amp;quot;]{1}([ 0-9A-Z&amp;amp;:] ' \"- \\. , / ° \"^\\(\\) À È É Ì Ò Ù Ü &amp;quot; \\\"\\ \\+)*</td></tr> </table>	Kind	Value	pattern	([0-9A-Z\-\&quot;]{1}([ 0-9A-Z&amp;:] ' \"- \\. , / ° \"^\\(\\) À È É Ì Ò Ù Ü &quot; \\\"\\ \\+)*
Kind	Value				
pattern	([0-9A-Z\-\&quot;]{1}([ 0-9A-Z&amp;:] ' \"- \\. , / ° \"^\\(\\) À È É Ì Ò Ù Ü &quot; \\\"\\ \\+)*				

#### element **Residenza\_Rappresentante\_Type/NumCivico**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoAN_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>([0-9A-Z\-\&amp;quot;]{1}([ 0-9A-Z&amp;amp;:] ' \"- \\. , / ° \"^\\(\\) À È É Ì Ò Ù Ü &amp;quot; \\\"\\ \\+)*</td></tr> </table>	Kind	Value	pattern	([0-9A-Z\-\&quot;]{1}([ 0-9A-Z&amp;:] ' \"- \\. , / ° \"^\\(\\) À È É Ì Ò Ù Ü &quot; \\\"\\ \\+)*
Kind	Value				
pattern	([0-9A-Z\-\&quot;]{1}([ 0-9A-Z&amp;:] ' \"- \\. , / ° \"^\\(\\) À È É Ì Ò Ù Ü &quot; \\\"\\ \\+)*				


#### element **Residenza\_Rappresentante\_Type/Frazione**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoAN_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>([0-9A-Z\-\&amp;quot;]{1}([ 0-9A-Z&amp;amp;:] ' \"- \\. , / ° \"^\\(\\) À È É Ì Ò Ù Ü &amp;quot; \\\"\\ \\+)*</td></tr> </table>	Kind	Value	pattern	([0-9A-Z\-\&quot;]{1}([ 0-9A-Z&amp;:] ' \"- \\. , / ° \"^\\(\\) À È É Ì Ò Ù Ü &quot; \\\"\\ \\+)*
Kind	Value				
pattern	([0-9A-Z\-\&quot;]{1}([ 0-9A-Z&amp;:] ' \"- \\. , / ° \"^\\(\\) À È É Ì Ò Ù Ü &quot; \\\"\\ \\+)*				


complexType **Residenza\_Type**

diagram	<pre> classDiagram     class Residenza_Type {         m730:Comune         m730:Provincia         m730:CodiceComune         m730:Cap         m730:Tipologia         m730:Indirizzo         m730:NumCivico         m730:Frazione         m730:Email         m730:Telefono     } </pre>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:Comune</a> <a href="#">m730:Provincia</a> <a href="#">m730:CodiceComune</a> <a href="#">m730:Cap</a> <a href="#">m730:Tipologia</a> <a href="#">m730:Indirizzo</a> <a href="#">m730:NumCivico</a> <a href="#">m730:Frazione</a> <a href="#">m730:Email</a> <a href="#">m730:Telefono</a>

element **Residenza\_Type/Comune**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoAN_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>(([0-9A-Z- ]&amp;quot;){1}([ 0-9A-Z&amp;amp; ' \\-\\. / ' \\ \\( \\) \\À É É Ì Ò Ù Ü &amp;quot; \\ \\ \\ +)*</td> </tr> </tbody> </table>	Kind	Value	pattern	(([0-9A-Z- ]&quot;){1}([ 0-9A-Z&amp; ' \\-\\. / ' \\ \\( \\) \\À É É Ì Ò Ù Ü &quot; \\ \\ \\ +)*
Kind	Value				
pattern	(([0-9A-Z- ]&quot;){1}([ 0-9A-Z&amp; ' \\-\\. / ' \\ \\( \\) \\À É É Ì Ò Ù Ü &quot; \\ \\ \\ +)*				

element **Residenza\_Type/Provincia**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">PR_Type</a>

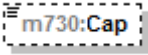
element **Residenza\_Type/CodiceComune**

diagram	<pre> classDiagram     class m730_CodiceComune   </pre>
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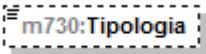


namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoAN_Type</a>	
facets	Kind	Value
	pattern	(([0-9A-Z\-\]]&quot;){1}([ 0-9A-Z&amp;]] ' \"- \". , / ° \"^\\( \\) À Ê É Ì Ò Ù Ü &quot;; \\\" \\+)*

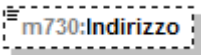
#### element **Residenza\_Type/Cap**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoAN_Type</a>	
facets	Kind	Value
	pattern	(([0-9A-Z\-\]]&quot;){1}([ 0-9A-Z&amp;]] ' \"- \". , / ° \"^\\( \\) À Ê É Ì Ò Ù Ü &quot;; \\\" \\+)*

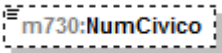
#### element **Residenza\_Type/Tipologia**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoAN_Type</a>	
facets	Kind	Value
	pattern	(([0-9A-Z\-\]]&quot;){1}([ 0-9A-Z&amp;]] ' \"- \". , / ° \"^\\( \\) À Ê É Ì Ò Ù Ü &quot;; \\\" \\+)*

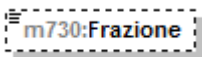
#### element **Residenza\_Type/Indirizzo**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoAN_Type</a>	
facets	Kind	Value
	pattern	(([0-9A-Z\-\]]&quot;){1}([ 0-9A-Z&amp;]] ' \"- \". , / ° \"^\\( \\) À Ê É Ì Ò Ù Ü &quot;; \\\" \\+)*

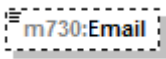
#### element **Residenza\_Type/NumCivico**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoAN_Type</a>	
facets	Kind	Value
	pattern	(([0-9A-Z\-\]]&quot;){1}([ 0-9A-Z&amp;]] ' \"- \". , / ° \"^\\( \\) À Ê É Ì Ò Ù Ü &quot;; \\\" \\+)*


### element **Residenza\_Type/Frazione**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoAN_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>(([0-9A-Z\-\_]&amp;quot;){1}([ 0-9A-Z&amp;amp;:] ' - \., / ^\\( \) À É Ê Ë Ì Ò Ù Ü &amp;quot;; \\  \+)*</td> </tr> </tbody> </table>	Kind	Value	pattern	(([0-9A-Z\-\_]&quot;){1}([ 0-9A-Z&amp;:] ' - \., / ^\\( \) À É Ê Ë Ì Ò Ù Ü &quot;; \\  \+)*
Kind	Value				
pattern	(([0-9A-Z\-\_]&quot;){1}([ 0-9A-Z&amp;:] ' - \., / ^\\( \) À É Ê Ë Ì Ò Ù Ü &quot;; \\  \+)*				

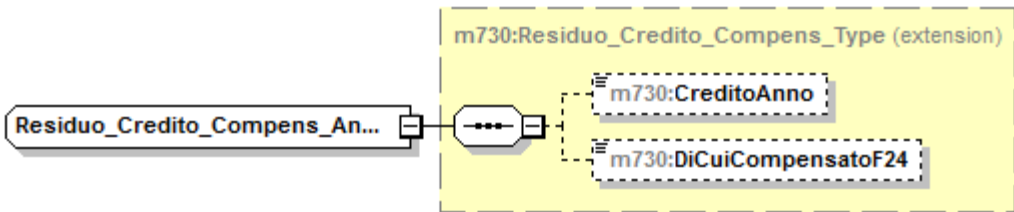
### element **Residenza\_Type/Email**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoEM_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[a-zA-Z0-9._%'\-&amp;quot;?^~=]+@[a-zA-Z0-9.\-]+\.[a-zA-Z]{2,4}</td> </tr> </tbody> </table>	Kind	Value	pattern	[a-zA-Z0-9._%'\-&quot;?^~=]+@[a-zA-Z0-9.\-]+\.[a-zA-Z]{2,4}
Kind	Value				
pattern	[a-zA-Z0-9._%'\-&quot;?^~=]+@[a-zA-Z0-9.\-]+\.[a-zA-Z]{2,4}				

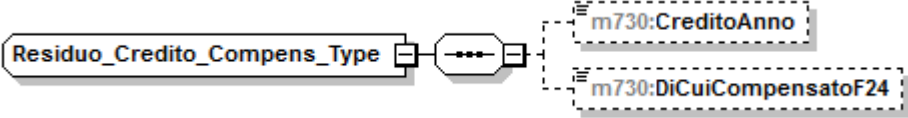
### element **Residenza\_Type/Telefono**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoAN_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>(([0-9A-Z\-\_]&amp;quot;){1}([ 0-9A-Z&amp;amp;:] ' - \., / ^\\( \) À É Ê Ë Ì Ò Ù Ü &amp;quot;; \\  \+)*</td> </tr> </tbody> </table>	Kind	Value	pattern	(([0-9A-Z\-\_]&quot;){1}([ 0-9A-Z&amp;:] ' - \., / ^\\( \) À É Ê Ë Ì Ò Ù Ü &quot;; \\  \+)*
Kind	Value				
pattern	(([0-9A-Z\-\_]&quot;){1}([ 0-9A-Z&amp;:] ' - \., / ^\\( \) À É Ê Ë Ì Ò Ù Ü &quot;; \\  \+)*				

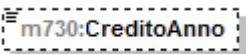
### complexType **Residuo\_Credito\_Compens\_Annolmposta\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	extension of <a href="#">m730:Residuo_Credito_Compens_Type</a>
children	<a href="#">m730:CreditoAnno</a> <a href="#">m730:DiCuiCompensatoF24</a>

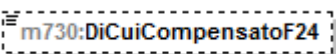
### complexType **Residuo\_Credito\_Compens\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:CreditoAnno</a> <a href="#">m730:DiCuiCompensatoF24</a>

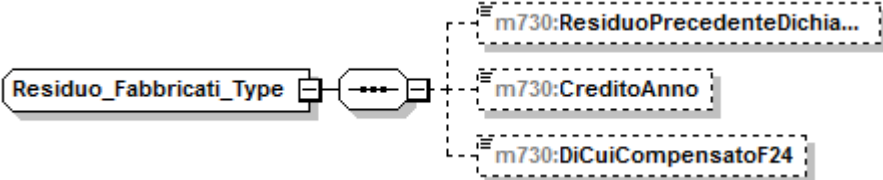
### element **Residuo\_Credito\_Compens\_Type/CreditoAnno**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-9]{1}[0-9]*</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

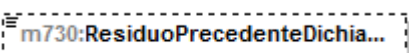
### element **Residuo\_Credito\_Compens\_Type/DiCuiCompensatoF24**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-9]{1}[0-9]*</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

### complexType **Residuo\_Fabbricati\_Type**

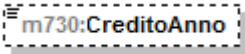
diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:ResiduoPrecedenteDichiarazione</a> <a href="#">m730:CreditoAnno</a> <a href="#">m730:DiCuiCompensatoF24</a>

### element **Residuo\_Fabbricati\_Type/ResiduoPrecedenteDichiarazione**

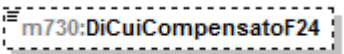
diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP_Type</a>

facets	Kind pattern	Value [1-9]{1}[0-9]*
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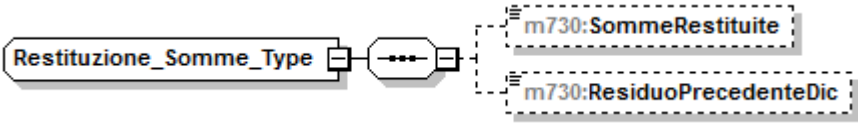
#### element **Residuo\_Fabbricati\_Type/CreditoAnno**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind pattern	Value [1-9]{1}[0-9]*

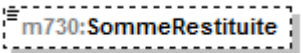
#### element **Residuo\_Fabbricati\_Type/DiCuiCompensatoF24**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind pattern	Value [1-9]{1}[0-9]*

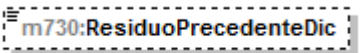
#### complexType **Restituzione\_Somme\_Type**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
children	<a href="#">m730:SommeRestituite</a> <a href="#">m730:ResiduoPrecedenteDic</a>	

#### element **Restituzione\_Somme\_Type/SommeRestituite**

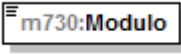
diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind pattern	Value [1-9]{1}[0-9]*

#### element **Restituzione\_Somme\_Type/ResiduoPrecedenteDic**


diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	



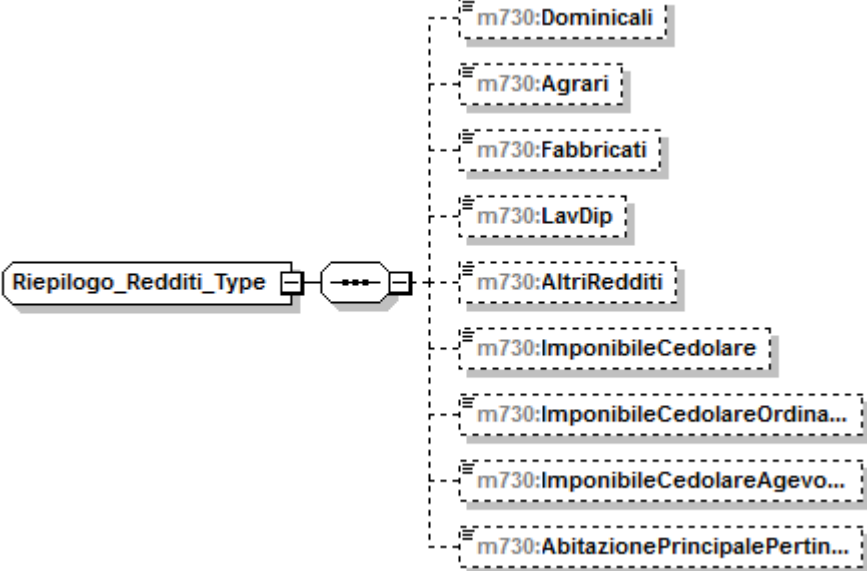
### element Rettifica\_Type/Modulo

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				


### element Rettifica\_Type/DatoRimosso

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoCB_Type</a>				
facets	<table border="1"> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[01]</td></tr> </table>	Kind	Value	pattern	[01]
Kind	Value				
pattern	[01]				

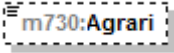
### complexType Riepilogo\_Redditi\_Type

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:Dominicali</a> <a href="#">m730:Agrari</a> <a href="#">m730:Fabbricati</a> <a href="#">m730:LavDip</a> <a href="#">m730:AltriRedditi</a> <a href="#">m730:ImponibileCedolare</a> <a href="#">m730:ImponibileCedolareOrdinario</a> <a href="#">m730:ImponibileCedolareAgevolato</a> <a href="#">m730:AbitazionePrincipalePertinenze</a>


element **Riepilogo\_Reddito\_Type/Dominicali**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP_Type</a>
facets	Kind Value pattern [1-9]{1}[0-9]*

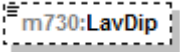
element **Riepilogo\_Reddito\_Type/Agrari**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP_Type</a>
facets	Kind Value pattern [1-9]{1}[0-9]*


element **Riepilogo\_Reddito\_Type/Fabbricati**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP_Type</a>
facets	Kind Value pattern [1-9]{1}[0-9]*

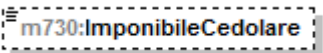
element **Riepilogo\_Reddito\_Type/LavDip**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP_Type</a>
facets	Kind Value pattern [1-9]{1}[0-9]*

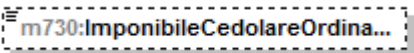
element **Riepilogo\_Reddito\_Type/AltriRedditi**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP_Type</a>
facets	Kind Value pattern [1-9]{1}[0-9]*

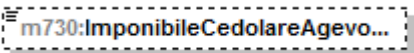
element **Riepilogo\_Reddit\_Type/ImponibileCedolare**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

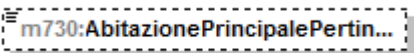
element **Riepilogo\_Reddit\_Type/ImponibileCedolareOrdinario**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

element **Riepilogo\_Reddit\_Type/ImponibileCedolareAgevolato**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

element **Riepilogo\_Reddit\_Type/AbitazionePrincipalePertinenze**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				



## complexType **Ritenute\_Acconti\_Sospesi\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:CodiceEvento</a> <a href="#">m730:lrp ef</a> <a href="#">m730:AddRegionalelrp ef</a> <a href="#">m730:AddComunalelrp ef</a> <a href="#">m730:SostitutivaPremi</a> <a href="#">m730:Cedolare Secca</a>

## element **Ritenute\_Acconti\_Sospesi\_Type/CodiceEvento**

diagram																					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730																				
type	<a href="#">m730:Codice Evento Eccezionale Type</a>																				
facets	<table> <thead> <tr> <th>Kind</th><th>Value</th></tr> </thead> <tbody> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> <tr> <td>enumeration</td><td>1</td></tr> <tr> <td>enumeration</td><td>2</td></tr> <tr> <td>enumeration</td><td>3</td></tr> <tr> <td>enumeration</td><td>4</td></tr> <tr> <td>enumeration</td><td>5</td></tr> <tr> <td>enumeration</td><td>6</td></tr> <tr> <td>enumeration</td><td>7</td></tr> <tr> <td>enumeration</td><td>8</td></tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*	enumeration	1	enumeration	2	enumeration	3	enumeration	4	enumeration	5	enumeration	6	enumeration	7	enumeration	8
Kind	Value																				
pattern	[1-9]{1}[0-9]*																				
enumeration	1																				
enumeration	2																				
enumeration	3																				
enumeration	4																				
enumeration	5																				
enumeration	6																				
enumeration	7																				
enumeration	8																				

## element **Ritenute\_Acconti\_Sospesi\_Type/lrp ef**

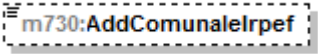
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namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP Type</a>				
facets	<table> <thead> <tr> <th>Kind</th><th>Value</th></tr> </thead> <tbody> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

## element **Ritenute\_Acconti\_Sospesi\_Type/AddRegionalelrp ef**

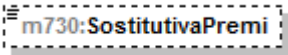
diagram	
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namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730		
type	<a href="#">DatoNP_Type</a>		
facets	Kind	Value	
	pattern	[1-9]{1}[0-9]*	

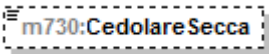
#### element **Ritenute\_Acconti\_Sospesi\_Type/AddComunaleIrpef**

diagram			
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type	<a href="#">DatoNP_Type</a>		
facets	Kind	Value	
	pattern	[1-9]{1}[0-9]*	

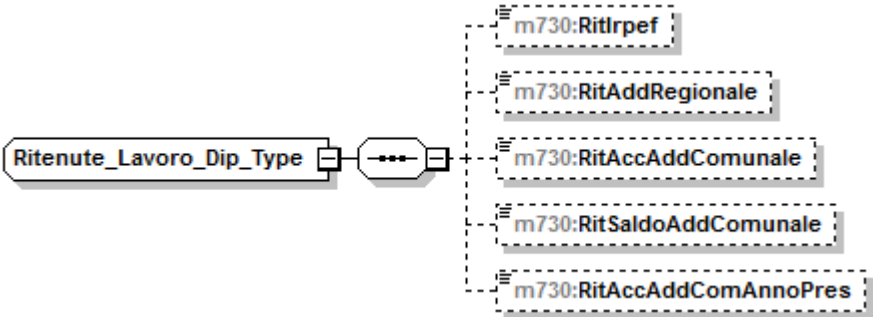
#### element **Ritenute\_Acconti\_Sospesi\_Type/SostitutivaPremi**

diagram			
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730		
type	<a href="#">DatoNP_Type</a>		
facets	Kind	Value	
	pattern	[1-9]{1}[0-9]*	

#### element **Ritenute\_Acconti\_Sospesi\_Type/CedolareSecca**


diagram			
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730		
type	<a href="#">DatoNP_Type</a>		
facets	Kind	Value	
	pattern	[1-9]{1}[0-9]*	

#### complexType **Ritenute\_Lavoro\_Dip\_Type**

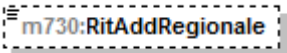
diagram			
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730		

children	<a href="#">m730:Ritlrpef</a> <a href="#">m730:RitAddRegionale</a> <a href="#">m730:RitAccAddComunale</a> <a href="#">m730:RitSaldoAddComunale</a> <a href="#">m730:RitAccAddComAnnoPres</a>
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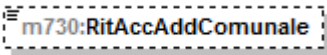
#### element **Ritenute\_Lavoro\_Dip\_Type/Ritlrpef**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

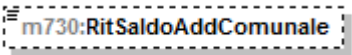
#### element **Ritenute\_Lavoro\_Dip\_Type/RitAddRegionale**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				


#### element **Ritenute\_Lavoro\_Dip\_Type/RitAccAddComunale**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

#### element **Ritenute\_Lavoro\_Dip\_Type/RitSaldoAddComunale**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

#### element **Ritenute\_Lavoro\_Dip\_Type/RitAccAddComAnnoPres**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730

type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*

#### complexType **Sezione\_Altri\_Redd\_Type**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
children	<a href="#">m730:TipoReddito</a> <a href="#">m730:RedditiRitenute</a>	

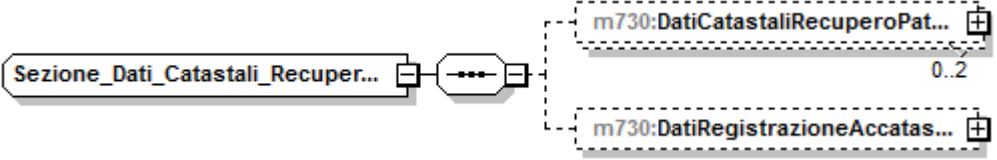
#### element **Sezione\_Altri\_Redd\_Type/TipoReddito**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">m730:Tipo_Reddito_Da1a8_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*
	enumeration	1
	enumeration	2
	enumeration	3
	enumeration	4
	enumeration	5
	enumeration	6
	enumeration	7
	enumeration	8

#### element **Sezione\_Altri\_Redd\_Type/RedditiRitenute**

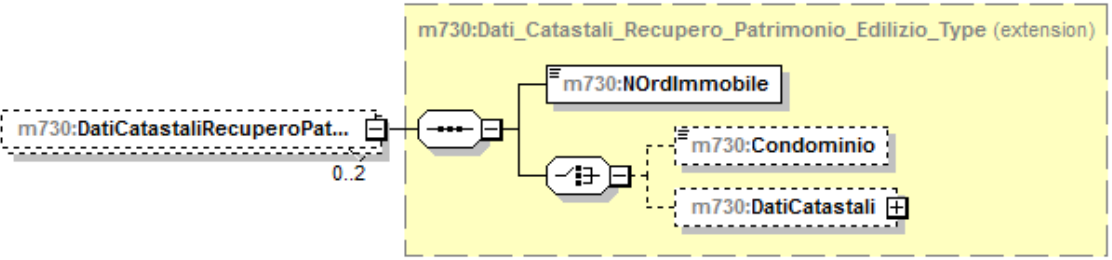
diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">m730:Redditi_Ritenute_Type</a>	
children	<a href="#">m730:ImportoRedditi</a> <a href="#">m730:ImportoRitenute</a>	

# complexType **Sezione\_Dati\_Catastali\_Recupero\_Patrimonio\_Edilizio\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:DatiCatastaliRecuperoPatrimonioEdilizio</a> <a href="#">m730:DatiRegistrazioneAccatastamentoRecuperoPatrimonio_Edilizio</a>

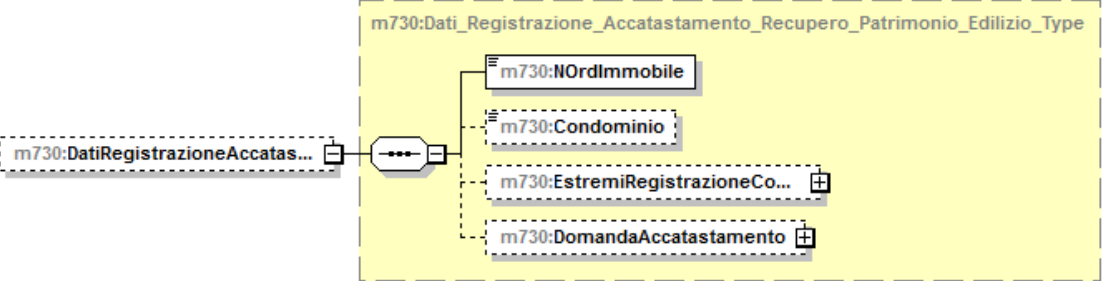
## element

### **Sezione\_Dati\_Catastali\_Recupero\_Patrimonio\_Edilizio\_Type/DatiCatastaliRecuperoPatrimonioEdilizio**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	extension of <a href="#">m730:Dati_Catastali_Recupero_Patrimonio_Edilizio_Type</a>
children	<a href="#">m730:NOrdImmobile</a> <a href="#">m730:Condominio</a> <a href="#">m730:DatiCatastali</a>

## element

### **Sezione\_Dati\_Catastali\_Recupero\_Patrimonio\_Edilizio\_Type/DatiRegistrazioneAccatastamentoRecuperoPatrimonio\_Edilizio**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Dati_Registrazione_Accatastamento_Recupero_Patrimonio_Edilizio_Type</a>
children	<a href="#">m730:NOrdImmobile</a> <a href="#">m730:Condominio</a> <a href="#">m730:EstremiRegistrazioneContratto</a> <a href="#">m730:DomandaAccatastamento</a>

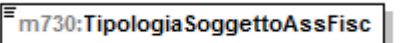
complexType **Soggetto\_Assistenza\_Fiscale\_Doc\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:DataConsegna</a> <a href="#">m730:TipologiaSoggettoAssFisc</a> <a href="#">m730:SostitutoCF</a> <a href="#">m730:DatiCafDoc</a> <a href="#">m730:DatiProfessionistaDoc</a> <a href="#">m730:DatiAssociazioneDoc</a> <a href="#">m730:AgenziaEntrate</a>


element **Soggetto\_Assistenza\_Fiscale\_Doc\_Type/DataConsegna**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoDT_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>((([0-9][1-9][12][0-9][301])([0-9][13578][1012](\d{4})))((([0-9][1-9][12][0-9][30][0-9][469][11](\d{4}))((([0-9][1-9][10-9][20-8][0-9][2](\d{4})))((29)(02)[0-9][2468][04800]))((29)(02)[13579][2600]))((29)(02)[0-9][0-9][0-9][48]))((29)(02)[0-9][0-9][2468][048]))))</td> </tr> </tbody> </table>	Kind	Value	pattern	((([0-9][1-9][12][0-9][301])([0-9][13578][1012](\d{4})))((([0-9][1-9][12][0-9][30][0-9][469][11](\d{4}))((([0-9][1-9][10-9][20-8][0-9][2](\d{4})))((29)(02)[0-9][2468][04800]))((29)(02)[13579][2600]))((29)(02)[0-9][0-9][0-9][48]))((29)(02)[0-9][0-9][2468][048]))))
Kind	Value				
pattern	((([0-9][1-9][12][0-9][301])([0-9][13578][1012](\d{4})))((([0-9][1-9][12][0-9][30][0-9][469][11](\d{4}))((([0-9][1-9][10-9][20-8][0-9][2](\d{4})))((29)(02)[0-9][2468][04800]))((29)(02)[13579][2600]))((29)(02)[0-9][0-9][0-9][48]))((29)(02)[0-9][0-9][2468][048]))))				

element **Soggetto\_Assistenza\_Fiscale\_Doc\_Type/TipologiaSoggettoAssFisc**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">m730:Tipologia_Soggetto_Ass_Fisc_Type</a>	
facets	Kind	Value
	pattern	[1-9]
	enumeration	1
	enumeration	2
	enumeration	3
	enumeration	4
	enumeration	5

element **Soggetto\_Assistenza\_Fiscale\_Doc\_Type/SostitutoCF**

diagram	
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namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoCF_Type</a>	
facets	Kind	Value
	pattern	[0-9]{11}[A-Z]{6}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{3}[A-Z]{1}

element **Soggetto\_Assistenza\_Fiscale\_Doc\_Type/DatiCafDoc**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	extension of <a href="#">m730:Dati_CAF_Type</a>	
children	<a href="#">m730:CFCaf</a> <a href="#">m730:DenominazioneCaf</a> <a href="#">m730:NumeroAlbo</a> <a href="#">m730:CFResponsabile</a> <a href="#">m730:CognomeResponsabile</a> <a href="#">m730:NomeResponsabile</a> <a href="#">m730:CF Soc Servizi</a> <a href="#">m730:Id Sede Periferica</a> <a href="#">m730:Casella Attestazione Caf</a>	

element **Soggetto\_Assistenza\_Fiscale\_Doc\_Type/DatiCafDoc/CFResponsabile**


diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoCF_Type</a>	
facets	Kind	Value
	pattern	[0-9]{11}[A-Z]{6}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{3}[A-Z]{1}

element **Soggetto\_Assistenza\_Fiscale\_Doc\_Type/DatiCafDoc/CognomeResponsabile**

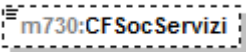
diagram		
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namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoAN_Type</a>	
facets	Kind	Value
	pattern	(([0-9A-Z\-\]]&quot;){1}([ 0-9A-Z&amp;:] ' \"- \". , / ° \"^\\(\\) À É È Ì Ò Ù Ü &quot; \\\" \\+)*

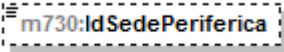
element **Soggetto\_Assistenza\_Fiscale\_Doc\_Type/DatiCafDoc/NomeResponsabile**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoAN_Type</a>	
facets	Kind	Value
	pattern	(([0-9A-Z\-\]]&quot;){1}([ 0-9A-Z&amp;:] ' \"- \". , / ° \"^\\(\\) À É È Ì Ò Ù Ü &quot; \\\" \\+)*

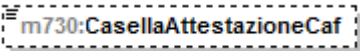
element **Soggetto\_Assistenza\_Fiscale\_Doc\_Type/DatiCafDoc/CF Soc Servizi**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoCN_Type</a>	
facets	Kind	Value
	pattern	[0-9]{11}

element **Soggetto\_Assistenza\_Fiscale\_Doc\_Type/DatiCafDoc/IdSedePeriferica**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoAN_Type</a>	
facets	Kind	Value
	pattern	(([0-9A-Z\-\]]&quot;){1}([ 0-9A-Z&amp;:] ' \"- \". , / ° \"^\\(\\) À É È Ì Ò Ù Ü &quot; \\\" \\+)*

element **Soggetto\_Assistenza\_Fiscale\_Doc\_Type/DatiCafDoc/CasellaAttestazioneCaf**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoCB_Type</a>	
facets	Kind	Value
	pattern	[01]



element **Soggetto\_Assistenza\_Fiscale\_Doc\_Type/DatiProfessionistaDoc**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	extension of <a href="#">m730:Dati_Professionista_Type</a>
children	<a href="#">m730:CFProfessionista</a> <a href="#">m730:CognomeProfessionista</a> <a href="#">m730:NomeProfessionista</a> <a href="#">m730:DatiNascitaProfessionista</a>

element **Soggetto\_Assistenza\_Fiscale\_Doc\_Type/DatiProfessionistaDoc/DatiNascitaProfessionista**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Dati_Nascita_PF_Type</a>
children	<a href="#">m730:Sesso</a> <a href="#">m730:DataNascita</a> <a href="#">m730:ComuneNascita</a> <a href="#">m730:ProvinciaNascita</a>

element **Soggetto\_Assistenza\_Fiscale\_Doc\_Type/DatiAssociazioneDoc**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	extension of <a href="#">m730:Dati_Associazioni_Professionale_Type</a>
children	<a href="#">m730:CFAssociazione</a> <a href="#">m730:DenominazioneAssociazione</a> <a href="#">m730:CFProfessionista</a> <a href="#">m730:CognomeProfessionista</a> <a href="#">m730:NomeProfessionista</a> <a href="#">m730:DatiNascitaProfessionista</a>

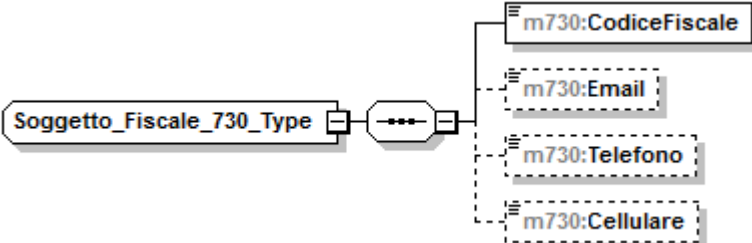
element **Soggetto\_Assistenza\_Fiscale\_Doc\_Type/DatiAssociazioneDoc/DatiNascitaProfessionista**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Dati_Nascita_PF_Type</a>
children	<a href="#">m730:Sesso</a> <a href="#">m730:DataNascita</a> <a href="#">m730:ComuneNascita</a> <a href="#">m730:ProvinciaNascita</a>

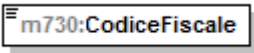
element **Soggetto\_Assistenza\_Fiscale\_Doc\_Type/AgenziaEntrate**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoCB_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[01]</td></tr> </table>	Kind	Value	pattern	[01]
Kind	Value				
pattern	[01]				

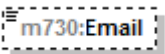
### complexType **Soggetto\_Fiscale\_730\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:CodiceFiscale</a> <a href="#">m730:Email</a> <a href="#">m730:Telefono</a> <a href="#">m730:Cellulare</a>

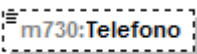
### element **Soggetto\_Fiscale\_730\_Type/CodiceFiscale**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoCF_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[0-9]{11}[A-Z]{6}[0-9LMNPQRSTUVWXYZ]{2}[A-Z]{1}[0-9LMNPQRSTUVWXYZ]{2}[A-Z]{1}[0-9LMNPQRSTUVWXYZ]{3}[A-Z]{1}</td> </tr> </tbody> </table>	Kind	Value	pattern	[0-9]{11}[A-Z]{6}[0-9LMNPQRSTUVWXYZ]{2}[A-Z]{1}[0-9LMNPQRSTUVWXYZ]{2}[A-Z]{1}[0-9LMNPQRSTUVWXYZ]{3}[A-Z]{1}
Kind	Value				
pattern	[0-9]{11}[A-Z]{6}[0-9LMNPQRSTUVWXYZ]{2}[A-Z]{1}[0-9LMNPQRSTUVWXYZ]{2}[A-Z]{1}[0-9LMNPQRSTUVWXYZ]{3}[A-Z]{1}				

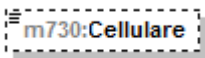
### element **Soggetto\_Fiscale\_730\_Type/Email**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoEM_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[a-zA-Z0-9._%'\-&amp;quot;?^~=]+@[a-zA-Z0-9.\-]+\.[a-zA-Z]{2,4}</td> </tr> </tbody> </table>	Kind	Value	pattern	[a-zA-Z0-9._%'\-&quot;?^~=]+@[a-zA-Z0-9.\-]+\.[a-zA-Z]{2,4}
Kind	Value				
pattern	[a-zA-Z0-9._%'\-&quot;?^~=]+@[a-zA-Z0-9.\-]+\.[a-zA-Z]{2,4}				

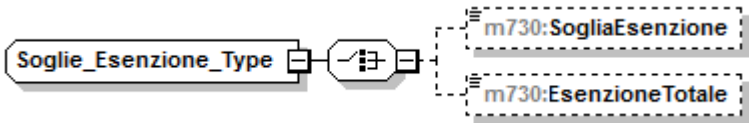
### element **Soggetto\_Fiscale\_730\_Type/Telefono**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoAN_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>(([0-9A-Z\-\]]&amp;quot;){1}([ 0-9A-Z&amp;amp;]]'\-\. , / ° ^\(\ )\ À È É Ì Ò Ù Ü &amp;quot; \\ / +)*</td> </tr> </tbody> </table>	Kind	Value	pattern	(([0-9A-Z\-\]]&quot;){1}([ 0-9A-Z&amp;]]'\-\. , / ° ^\(\ )\ À È É Ì Ò Ù Ü &quot; \\ / +)*
Kind	Value				
pattern	(([0-9A-Z\-\]]&quot;){1}([ 0-9A-Z&amp;]]'\-\. , / ° ^\(\ )\ À È É Ì Ò Ù Ü &quot; \\ / +)*				

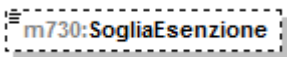
# element **Soggetto\_Fiscale\_730\_Type/Cellulare**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoAN_Type</a>				
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>(([0-9A-Z-] &amp;quot;){1}([ 0-9A-Z&amp;amp;] ' \"-\\., / ° \\^\\(\\) À É È Ì Ò Ù Ü &amp;quot;; \\ \\ \\ +)*</td></tr> </table>	Kind	Value	pattern	(([0-9A-Z-] &quot;){1}([ 0-9A-Z&amp;] ' \"-\\., / ° \\^\\(\\) À É È Ì Ò Ù Ü &quot;; \\ \\ \\ +)*
Kind	Value				
pattern	(([0-9A-Z-] &quot;){1}([ 0-9A-Z&amp;] ' \"-\\., / ° \\^\\(\\) À É È Ì Ò Ù Ü &quot;; \\ \\ \\ +)*				

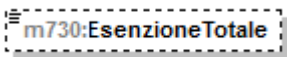
## complexType **Soglie\_Esenzione\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:SogliaEsenzione</a> <a href="#">m730:EsenzioneTotale</a>

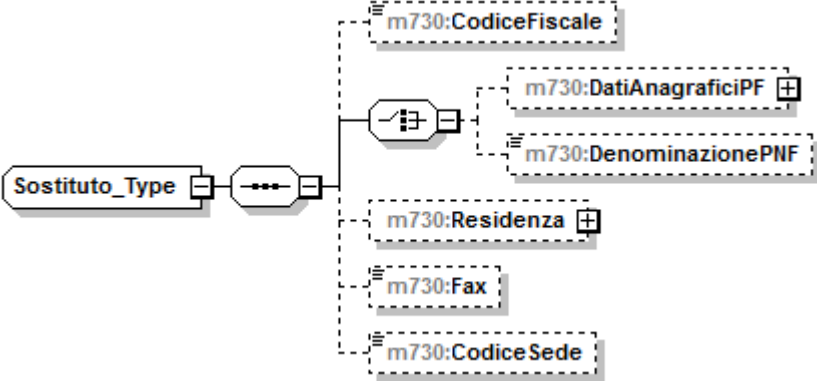
# element **Soglie\_Esenzione\_Type/SogliaEsenzione**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

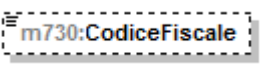
## element **Soglie\_Esenzione\_Type/EsenzioneTotale**

diagram									
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730								
type	restriction of <a href="#">DatoN1_Type</a>								
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[1-9]</td></tr> <tr> <td>enumeration</td><td>1</td></tr> <tr> <td>enumeration</td><td>2</td></tr> </table>	Kind	Value	pattern	[1-9]	enumeration	1	enumeration	2
Kind	Value								
pattern	[1-9]								
enumeration	1								
enumeration	2								

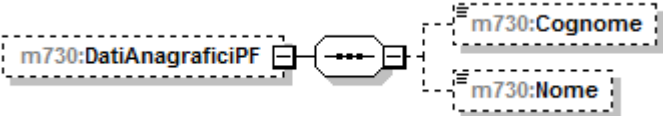
## complexType **Sostituto\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:CodiceFiscale</a> <a href="#">m730:DatiAnagraficiPF</a> <a href="#">m730:DenominazionePNF</a> <a href="#">m730:Residenza</a> <a href="#">m730:Fax</a> <a href="#">m730:Codice Sede</a>


## element **Sostituto\_Type/CodiceFiscale**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoCF_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[0-9]{11}[A-Z]{6}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{3}[A-Z]{1}</td> </tr> </tbody> </table>	Kind	Value	pattern	[0-9]{11}[A-Z]{6}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{3}[A-Z]{1}
Kind	Value				
pattern	[0-9]{11}[A-Z]{6}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{3}[A-Z]{1}				

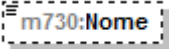
## element **Sostituto\_Type/DatiAnagraficiPF**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:Cognome</a> <a href="#">m730:Nome</a>

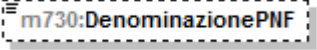
## element **Sostituto\_Type/DatiAnagraficiPF/Cognome**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoAN_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>(([0-9A-Z-])&amp;quot;){1}([ 0-9A-Z&amp;amp;:] ' \\- \\. / ' \\^\\(\\ \\) À È É Ì Ò Ù Ü &amp;quot; \\N \\+)*</td> </tr> </tbody> </table>	Kind	Value	pattern	(([0-9A-Z-])&quot;){1}([ 0-9A-Z&amp;:] ' \\- \\. / ' \\^\\(\\ \\) À È É Ì Ò Ù Ü &quot; \\N \\+)*
Kind	Value				
pattern	(([0-9A-Z-])&quot;){1}([ 0-9A-Z&amp;:] ' \\- \\. / ' \\^\\(\\ \\) À È É Ì Ò Ù Ü &quot; \\N \\+)*				

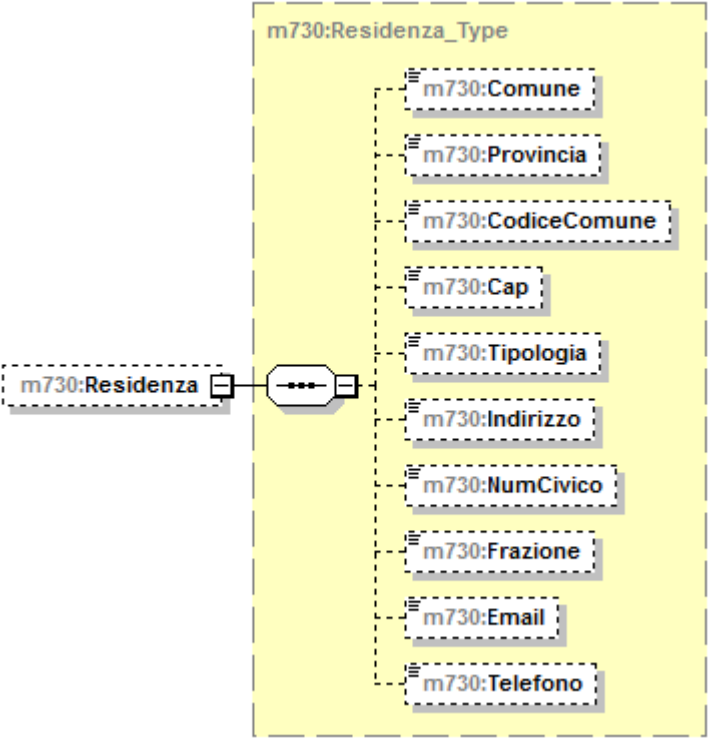
element **Sostituto\_Type/DatiAnagraficiPF/Nome**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoAN_Type</a>
facets	Kind Value pattern ([0-9A-Z\-\&quot;]{1}([ 0-9A-Z&amp;#39; '\-\.\, /'^\(\)\ À É È Ì Ò Ù Ü &quot; \\ / +)*


element **Sostituto\_Type/DenominazionePNF**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoAN_Type</a>
facets	Kind Value pattern ([0-9A-Z\-\&quot;]{1}([ 0-9A-Z&amp;#39; '\-\.\, /'^\(\)\ À É È Ì Ò Ù Ü &quot; \\ / +)*

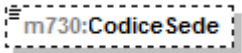
element **Sostituto\_Type/Residenza**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Residenza_Type</a>
children	<a href="#">m730:Comune</a> <a href="#">m730:Provincia</a> <a href="#">m730:CodiceComune</a> <a href="#">m730:Cap</a> <a href="#">m730:Tipologia</a> <a href="#">m730:Indirizzo</a> <a href="#">m730:NumCivico</a> <a href="#">m730:Frazione</a> <a href="#">m730:Email</a> <a href="#">m730:Telefono</a>

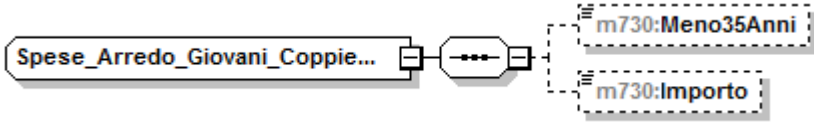
element **Sostituto\_Type/Fax**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoAN_Type</a>				
facets	<table border="1"> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>([0-9A-Z\-\]\&amp;quot;){1}([ 0-9A-Z&amp;amp;:] ' \"-\" \". / ° \"^\"\\( \\) À Ê É Ì Ò Ù Ü \"&amp;quot; \\\"\\ \\+)*</td></tr> </table>	Kind	Value	pattern	([0-9A-Z\-\]\&quot;){1}([ 0-9A-Z&amp;:] ' \"-\" \". / ° \"^\"\\( \\) À Ê É Ì Ò Ù Ü \"&quot; \\\"\\ \\+)*
Kind	Value				
pattern	([0-9A-Z\-\]\&quot;){1}([ 0-9A-Z&amp;:] ' \"-\" \". / ° \"^\"\\( \\) À Ê É Ì Ò Ù Ü \"&quot; \\\"\\ \\+)*				

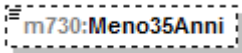
element **Sostituto\_Type/CodiceSede**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoAN_Type</a>				
facets	<table border="1"> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>([0-9A-Z\-\]\&amp;quot;){1}([ 0-9A-Z&amp;amp;:] ' \"-\" \". / ° \"^\"\\( \\) À Ê É Ì Ò Ù Ü \"&amp;quot; \\\"\\ \\+)*</td></tr> </table>	Kind	Value	pattern	([0-9A-Z\-\]\&quot;){1}([ 0-9A-Z&amp;:] ' \"-\" \". / ° \"^\"\\( \\) À Ê É Ì Ò Ù Ü \"&quot; \\\"\\ \\+)*
Kind	Value				
pattern	([0-9A-Z\-\]\&quot;){1}([ 0-9A-Z&amp;:] ' \"-\" \". / ° \"^\"\\( \\) À Ê É Ì Ò Ù Ü \"&quot; \\\"\\ \\+)*				

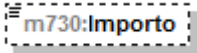
complexType **Spese\_Arredo\_Giovani\_Coppie\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:Meno35Anni</a> <a href="#">m730:Importo</a>

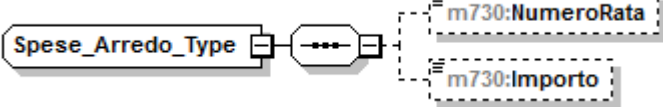
element **Spese\_Arredo\_Giovani\_Coppie\_Type/Meno35Anni**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoCB_Type</a>				
facets	<table border="1"> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[01]</td></tr> </table>	Kind	Value	pattern	[01]
Kind	Value				
pattern	[01]				

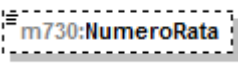
element **Spese\_Arredo\_Giovani\_Coppie\_Type/Importo**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

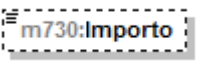
### complexType **Spese\_Arredo\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:NumeroRata</a> <a href="#">m730:Importo</a>

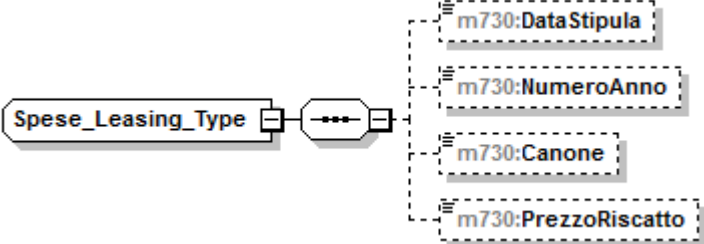
### element **Spese\_Arredo\_Type/NumeroRata**

diagram															
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730														
type	restriction of <a href="#">DatoNP_Type</a>														
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-9]{1}[0-9]*</td> </tr> <tr> <td>enumeration</td> <td>1</td> </tr> <tr> <td>enumeration</td> <td>2</td> </tr> <tr> <td>enumeration</td> <td>3</td> </tr> <tr> <td>enumeration</td> <td>4</td> </tr> <tr> <td>enumeration</td> <td>5</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*	enumeration	1	enumeration	2	enumeration	3	enumeration	4	enumeration	5
Kind	Value														
pattern	[1-9]{1}[0-9]*														
enumeration	1														
enumeration	2														
enumeration	3														
enumeration	4														
enumeration	5														

### element **Spese\_Arredo\_Type/Importo**

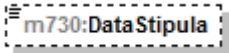
diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-9]{1}[0-9]*</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

### complexType **Spese\_Leasing\_Type**

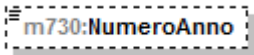
diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:DataStipula</a> <a href="#">m730:NumeroAnno</a> <a href="#">m730:Canone</a> <a href="#">m730:PrezzoRiscatto</a>



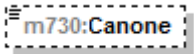
### element **Spese\_Leasing\_Type/DataStipula**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoDT_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>((([0-9]{12}[0-9]{3}[01])(0[13578][1012]\d{4}))) ((([0-9]{12}[0-9]{30}(0[469][11]\d{4}))) ((([0-9]{12}[0-9]{2}[0-8])(02\d{4}))) ((29)(02)([02468][048]00))) ((29)(02)([13579][26]00))) ((29)(02)([0-9][0-9][0-9][0-9][0-9][2468][048])) ((29)(02)([0-9][0-9][13579][26]))))</td> </tr> </tbody> </table>	Kind	Value	pattern	((([0-9]{12}[0-9]{3}[01])(0[13578][1012]\d{4}))) ((([0-9]{12}[0-9]{30}(0[469][11]\d{4}))) ((([0-9]{12}[0-9]{2}[0-8])(02\d{4}))) ((29)(02)([02468][048]00))) ((29)(02)([13579][26]00))) ((29)(02)([0-9][0-9][0-9][0-9][0-9][2468][048])) ((29)(02)([0-9][0-9][13579][26]))))
Kind	Value				
pattern	((([0-9]{12}[0-9]{3}[01])(0[13578][1012]\d{4}))) ((([0-9]{12}[0-9]{30}(0[469][11]\d{4}))) ((([0-9]{12}[0-9]{2}[0-8])(02\d{4}))) ((29)(02)([02468][048]00))) ((29)(02)([13579][26]00))) ((29)(02)([0-9][0-9][0-9][0-9][0-9][2468][048])) ((29)(02)([0-9][0-9][13579][26]))))				

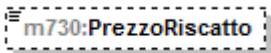
### element **Spese\_Leasing\_Type/NumeroAnno**

diagram									
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730								
type	restriction of <a href="#">DatoNP_Type</a>								
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-9]{1}[0-9]*</td> </tr> <tr> <td>enumeration</td> <td>1</td> </tr> <tr> <td>enumeration</td> <td>2</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*	enumeration	1	enumeration	2
Kind	Value								
pattern	[1-9]{1}[0-9]*								
enumeration	1								
enumeration	2								

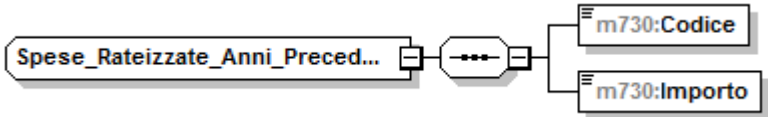
### element **Spese\_Leasing\_Type/Canone**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	restriction of <a href="#">DatoNP_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-9]{1}[0-9]*</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

### element **Spese\_Leasing\_Type/PrezzoRiscatto**

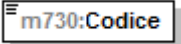
diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	restriction of <a href="#">DatoNP_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-9]{1}[0-9]*</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

### complexType **Spese\_Rateizzate\_Anni\_Precedenti\_Type**

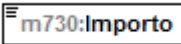
diagram	
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namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:Codice</a> <a href="#">m730:Importo</a>

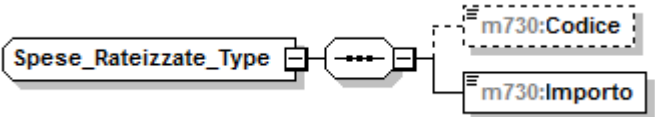
#### element **Spese\_Rateizzate\_Anni\_Precedenti\_Type/Codice**

diagram											
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730										
type	<a href="#">m730:Codice Spese_Rateizzate_Anni_Precedenti_Type</a>										
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> <tr> <td>enumeration</td><td>2</td></tr> <tr> <td>enumeration</td><td>3</td></tr> <tr> <td>enumeration</td><td>4</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*	enumeration	2	enumeration	3	enumeration	4
Kind	Value										
pattern	[1-9]{1}[0-9]*										
enumeration	2										
enumeration	3										
enumeration	4										

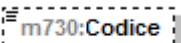
#### element **Spese\_Rateizzate\_Anni\_Precedenti\_Type/Importo**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				


#### complexType **Spese\_Rateizzate\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:Codice</a> <a href="#">m730:Importo</a>

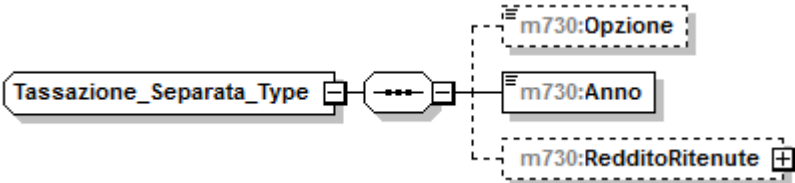
#### element **Spese\_Rateizzate\_Type/Codice**

diagram													
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730												
type	<a href="#">m730:Codice Spese_Rateizzate_Type</a>												
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> <tr> <td>enumeration</td><td>1</td></tr> <tr> <td>enumeration</td><td>2</td></tr> <tr> <td>enumeration</td><td>3</td></tr> <tr> <td>enumeration</td><td>4</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*	enumeration	1	enumeration	2	enumeration	3	enumeration	4
Kind	Value												
pattern	[1-9]{1}[0-9]*												
enumeration	1												
enumeration	2												
enumeration	3												
enumeration	4												

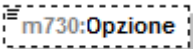
# element **Spese\_Rateizzate\_Type/Importo**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

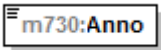
# complexType **Tassazione\_Separata\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:Opzione</a> <a href="#">m730:Anno</a> <a href="#">m730:RedditoRitenute</a>

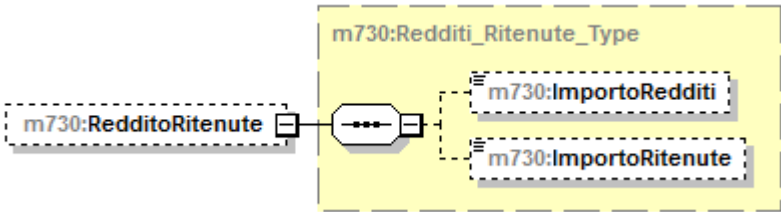
# element **Tassazione\_Separata\_Type/Opzione**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoCB_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[01]</td></tr> </table>	Kind	Value	pattern	[01]
Kind	Value				
pattern	[01]				

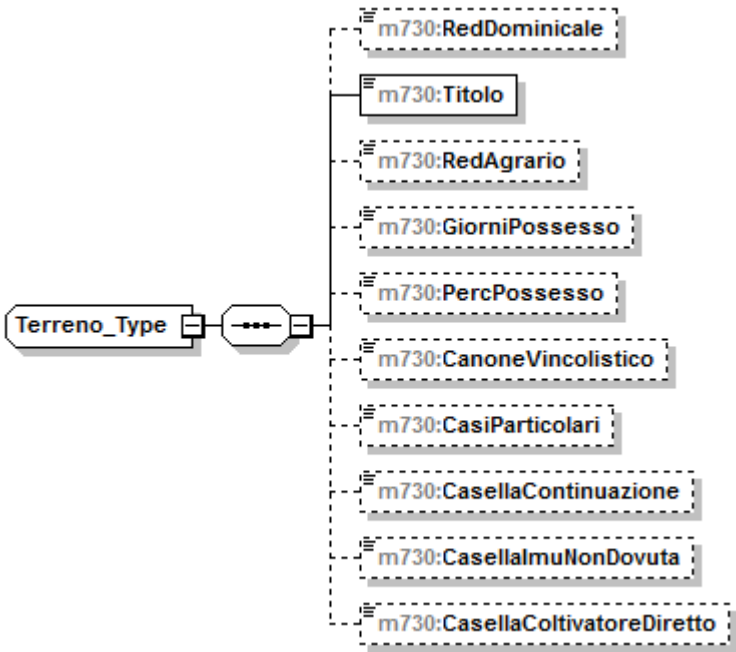
# element **Tassazione\_Separata\_Type/Anno**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoDA_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>(18 19 20)[0-9]{2}</td></tr> </table>	Kind	Value	pattern	(18 19 20)[0-9]{2}
Kind	Value				
pattern	(18 19 20)[0-9]{2}				

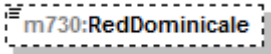
# element **Tassazione\_Separata\_Type/RedditoRitenute**

diagram	 <p>The diagram shows the <b>m730:RedditoRitenute</b> element (dashed box) connected to a container box labeled <b>m730:Redditi_Ritenute_Type</b> (yellow background). Inside this container, there are two sub-elements: <b>m730:ImportoRedditi</b> and <b>m730:ImportoRitenute</b>, both shown in dashed boxes.</p>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Redditi_Ritenute_Type</a>
children	<a href="#">m730:ImportoRedditi</a> <a href="#">m730:ImportoRitenute</a>

## complexType **Terreno\_Type**


diagram	 <p>The diagram shows the <b>Terreno_Type</b> complexType (solid box) connected to a container box. Inside this container, there are ten sub-elements listed vertically, each in a dashed box: <b>m730:RedDominicale</b>, <b>m730:Titolo</b>, <b>m730:RedAgrario</b>, <b>m730:GiorniPossesso</b>, <b>m730:PercPossesso</b>, <b>m730:CanoneVincolistico</b>, <b>m730:CasiParticolari</b>, <b>m730:CasellaContinuazione</b>, <b>m730:CasellalmuNonDovuta</b>, and <b>m730:CasellaColtivatoreDiretto</b>.</p>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:RedDominicale</a> <a href="#">m730:Titolo</a> <a href="#">m730:RedAgrario</a> <a href="#">m730:GiorniPossesso</a> <a href="#">m730:PercPossesso</a> <a href="#">m730:CanoneVincolistico</a> <a href="#">m730:CasiParticolari</a> <a href="#">m730:CasellaContinuazione</a> <a href="#">m730:CasellalmuNonDovuta</a> <a href="#">m730:CasellaColtivatoreDiretto</a>

## element **Terreno\_Type/RedDominicale**

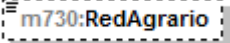
diagram	 <p>The diagram shows the <b>m730:RedDominicale</b> element (dashed box).</p>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP_Type</a>
facets	Kind Value

	pattern	[1-9]{1}[0-9]*
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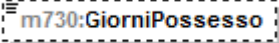
#### element **Terreno\_Type/Titolo**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">m730:Titolo Terreno_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*
	enumeration	1
	enumeration	2
	enumeration	3
	enumeration	4
	enumeration	5
	enumeration	6
	enumeration	7
	enumeration	10

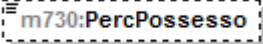
#### element **Terreno\_Type/RedAgrario**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*

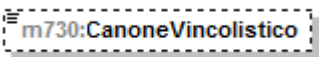
#### element **Terreno\_Type/GiorniPossesso**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoGA_Type</a>	
facets	Kind	Value
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diagram		
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type	<a href="#">DatoPC_Type</a>	
facets	Kind	Value
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element **Terreno\_Type/CanoneVincolistico**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

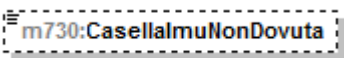
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diagram													
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type	<a href="#">m730:Casi_Particolari_Terreni_Type</a>												
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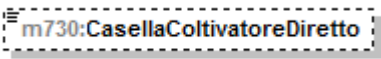
element **Terreno\_Type/CasellaContinuazione**

diagram					
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pattern	[01]				

element **Terreno\_Type/CasellalmuNonDovuta**

diagram					
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type	<a href="#">DatoCB_Type</a>				
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[01]</td></tr> </table>	Kind	Value	pattern	[01]
Kind	Value				
pattern	[01]				

element **Terreno\_Type/CasellaColtivatoreDiretto**

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type	<a href="#">DatoCB_Type</a>

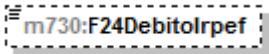
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## complexType Versamenti\_F24\_Type


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children	<a href="#">m730:F24DebitoIrpef</a> <a href="#">m730:F24DebitoCodRegione</a> <a href="#">m730:F24DebitoAddReg</a> <a href="#">m730:F24DebitoCodComune</a> <a href="#">m730:F24DebitoAddCom</a> <a href="#">m730:F24DebitoPrimaRataAcclIrpef</a> <a href="#">m730:F24DebitoAccontoTassSep</a> <a href="#">m730:F24DebitoCodComuneAcconto</a> <a href="#">m730:F24DebitoAccontoAddCom</a> <a href="#">m730:F24DebitoImpostaSost</a> <a href="#">m730:F24DebitoCedolare</a> <a href="#">m730:F24DebitoPrimaRataAccCedolare</a> <a href="#">m730:F24DebitoCodRegioneConiuge</a> <a href="#">m730:F24DebitoAddRegConiuge</a> <a href="#">m730:F24DebitoCodComuneConiuge</a> <a href="#">m730:F24DebitoAddComConiuge</a> <a href="#">m730:F24DebitoCodComuneAcc...</a> <a href="#">m730:F24DebitoAccontoAddCo...</a> <a href="#">m730:F24DebitoSecondaRataAcc...</a> <a href="#">m730:F24DebitoSecondaRataAcc...</a>	

	<a href="#">m730:F24DebitoCodComuneAccontoConiuge</a> <a href="#">m730:F24DebitoAccontoAddComConiuge</a> <a href="#">m730:F24DebitoSecondaRataAcclrpef</a> <a href="#">m730:F24DebitoSecondaRataAccCedolare</a>
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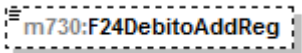
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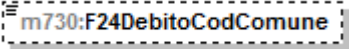
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namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730																																														
type	<a href="#">Codice_Regione_Type</a>																																														
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>([0-9A-Z\-\_]\&amp;quot;){1}([ 0-9A-Z&amp;amp;]\ '\ -\ \. , / ° ^\ \\( \) À É Ê Ì Ò Ù Ü \&amp;quot; \\ / +)*</td></tr> <tr><td>enumeration</td><td>1</td></tr> <tr><td>enumeration</td><td>2</td></tr> <tr><td>enumeration</td><td>3</td></tr> <tr><td>enumeration</td><td>4</td></tr> <tr><td>enumeration</td><td>5</td></tr> <tr><td>enumeration</td><td>6</td></tr> <tr><td>enumeration</td><td>7</td></tr> <tr><td>enumeration</td><td>8</td></tr> <tr><td>enumeration</td><td>9</td></tr> <tr><td>enumeration</td><td>10</td></tr> <tr><td>enumeration</td><td>11</td></tr> <tr><td>enumeration</td><td>12</td></tr> <tr><td>enumeration</td><td>13</td></tr> <tr><td>enumeration</td><td>14</td></tr> <tr><td>enumeration</td><td>15</td></tr> <tr><td>enumeration</td><td>16</td></tr> <tr><td>enumeration</td><td>17</td></tr> <tr><td>enumeration</td><td>18</td></tr> <tr><td>enumeration</td><td>19</td></tr> <tr><td>enumeration</td><td>20</td></tr> <tr><td>enumeration</td><td>21</td></tr> </table>	Kind	Value	pattern	([0-9A-Z\-\_]\&quot;){1}([ 0-9A-Z&amp;]\ '\ -\ \. , / ° ^\ \\( \) À É Ê Ì Ò Ù Ü \&quot; \\ / +)*	enumeration	1	enumeration	2	enumeration	3	enumeration	4	enumeration	5	enumeration	6	enumeration	7	enumeration	8	enumeration	9	enumeration	10	enumeration	11	enumeration	12	enumeration	13	enumeration	14	enumeration	15	enumeration	16	enumeration	17	enumeration	18	enumeration	19	enumeration	20	enumeration	21
Kind	Value																																														
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#### element **Versamenti\_F24\_Type/F24DebitoAddReg**

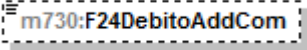
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facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
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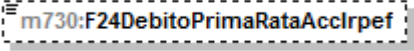
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pattern	(([0-9A-Z\-\]]&quot;){1}([ 0-9A-Z&amp;:] ' \"- \\. , / ' ^\\(\\ \\) À É Ê Ì Ò Ù Ü &quot;; \\ \\ \\ +)*				

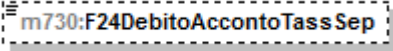
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Kind	Value				
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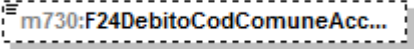
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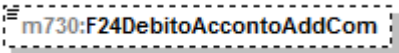
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facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
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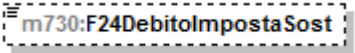
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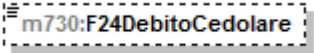
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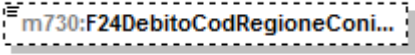
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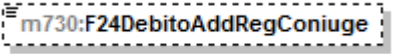
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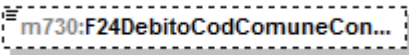
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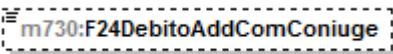
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Kind	Value				
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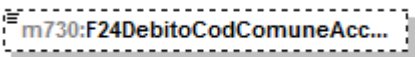
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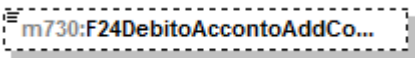
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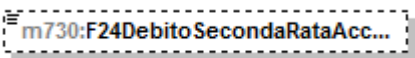
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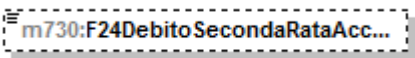
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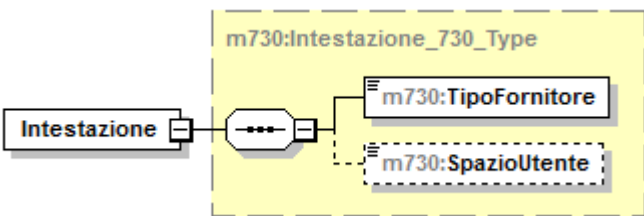
element **Versamenti\_F24\_Type/F24DebitoSecondaRataAcclIrpef**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*

element **Versamenti\_F24\_Type/F24DebitoSecondaRataAccCedolare**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*

element **Intestazione**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	



## element **Messaggio**

diagram	
namespace	www.agenziaentrate.gov.it:specificheTecniche:telent:v1
children	<a href="#">tm:Intestazione</a> <a href="#">tm:Contenuto</a>

## element **Messaggio/Intestazione**

diagram	
namespace	www.agenziaentrate.gov.it:specificheTecniche:telent:v1
type	<a href="#">tm:IntestazioneType</a>
children	<a href="#">tm:CodiceFiscaleFornitore</a> <a href="#">tm:SpazioServizioTelematico</a>

## element **Messaggio/Contenuto**

diagram					
namespace	www.agenziaentrate.gov.it:specificheTecniche:telent:v1				
type	<a href="#">tm:ContenutoType</a>				
children	<a href="#">tm:Fornitura</a>				
attributes	Name <a href="#">CodiceFornitura</a>	Type derived by: xs:string	Use	Default	Fixed

### complexType **ContenutoType**

diagram					
namespace	www.agenziaentrate.gov.it:specificheTecniche:telent:v1				
children	<a href="#">tm:Fornitura</a>				
attributes	Name <a href="#">CodiceFornitura</a>	Type derived by: <b>xs:string</b>	Use	Default	Fixed

### attribute **ContenutoType/@CodiceFornitura**

type	restriction of <b>xs:string</b>			
facets	Kind pattern	Value [A-Z0-9]{5}		

### complexType **IntestazioneType**

diagram				
namespace	www.agenziaentrate.gov.it:specificheTecniche:telent:v1			
children	<a href="#">tm:CodiceFiscaleFornitore</a> <a href="#">tm:SpazioServizioTelematico</a>			

### element **IntestazioneType/CodiceFiscaleFornitore**

diagram				
namespace	www.agenziaentrate.gov.it:specificheTecniche:telent:v1			
type	restriction of <b>xs:string</b>			
facets	Kind pattern	Value [0-9]{11}[[A-Z0-9]{16}		

### element **IntestazioneType/SpazioServizioTelematico**

diagram				
namespace	www.agenziaentrate.gov.it:specificheTecniche:telent:v1			

type	restriction of <b>xs:string</b>
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#### simpleType **Anno\_Anticipazione\_Fondo\_Pensione\_Type**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	restriction of <a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*
	enumeration	2007
	enumeration	2008
	enumeration	2009
	enumeration	2010
	enumeration	2011
	enumeration	2012
	enumeration	2013
	enumeration	2014
	enumeration	2015
	enumeration	2016
	enumeration	2017

#### simpleType **Anno\_Recupero\_Patrimonio\_Edilizio\_Type**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	restriction of <a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*
	enumeration	2008
	enumeration	2009
	enumeration	2010
	enumeration	2011
	enumeration	2012
	enumeration	2013
	enumeration	2014
	enumeration	2015
	enumeration	2016
	enumeration	2017

#### simpleType **Anno\_Risparmio\_Energetico\_Type**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	restriction of <a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*
	enumeration	2008
	enumeration	2011
	enumeration	2012
	enumeration	2013
	enumeration	2014
	enumeration	2015
	enumeration	2016
	enumeration	2016

#### simpleType **Casi\_Particolari\_Fabbricato\_Type**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
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type	restriction of <a href="#">DatoN1_Type</a>	
facets	Kind	Value
	pattern	[1-9]
	enumeration	1
	enumeration	3
	enumeration	4
	enumeration	5

#### simpleType **Casi\_Particolari\_Risp\_Ener\_Type**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	restriction of <a href="#">DatoN1_Type</a>	
facets	Kind	Value
	pattern	[1-9]
	enumeration	1
	enumeration	2
	enumeration	3

#### simpleType **Casi\_Particolari\_Terreni\_Type**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	restriction of <a href="#">DatoN1_Type</a>	
facets	Kind	Value
	pattern	[1-9]
	enumeration	2
	enumeration	3
	enumeration	4
	enumeration	6

#### simpleType **Codice\_Altre\_Detrazioni\_Type**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	restriction of <a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*
	enumeration	1
	enumeration	2

#### simpleType **Codice\_Altre\_Spese\_Type**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	restriction of <a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*
	enumeration	8
	enumeration	9
	enumeration	10
	enumeration	11
	enumeration	12
	enumeration	13
	enumeration	14
	enumeration	15
	enumeration	16
	enumeration	17
	enumeration	18

	enumeration	20
	enumeration	21
	enumeration	22
	enumeration	23
	enumeration	24
	enumeration	25
	enumeration	26
	enumeration	27
	enumeration	28
	enumeration	29
	enumeration	30
	enumeration	31
	enumeration	32
	enumeration	33
	enumeration	35
	enumeration	36
	enumeration	38
	enumeration	39
	enumeration	41
	enumeration	42
	enumeration	99

#### simpleType **Codice\_Altri\_Oneri\_Type**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	restriction of <a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*
	enumeration	6
	enumeration	7
	enumeration	8
	enumeration	9
	enumeration	12
	enumeration	13
	enumeration	21

#### simpleType **Codice\_Canone\_Type**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	restriction of <a href="#">DatoN1_Type</a>	
facets	Kind	Value
	pattern	[1-9]
	enumeration	1
	enumeration	2
	enumeration	3
	enumeration	4

#### simpleType **Codice\_Evento\_Eccezionale\_Type**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	restriction of <a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*
	enumeration	1
	enumeration	2
	enumeration	3
	enumeration	4
	enumeration	5
	enumeration	6

### simpleType **Codice\_Spese\_Rateizzate\_Anni\_Precedenti\_Type**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	restriction of <a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*
	enumeration	2
	enumeration	3
	enumeration	4

### simpleType **Codice\_Spese\_Rateizzate\_Type**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	restriction of <a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*
	enumeration	1
	enumeration	2
	enumeration	3
	enumeration	4

### simpleType **Fabbricato\_Agev\_Numero\_Rigo\_Type**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	restriction of <a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*
	enumeration	1
	enumeration	2
	enumeration	3
	enumeration	4
	enumeration	5
	enumeration	6
	enumeration	7
	enumeration	8
	enumeration	9
	enumeration	10

### simpleType **Indeterminato\_Determinato\_Type**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	restriction of <a href="#">DatoN1_Type</a>	
facets	Kind	Value
	pattern	[1-9]
	enumeration	1
	enumeration	2

### simpleType **Integrativo\_Type**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	restriction of <a href="#">DatoN1_Type</a>	

facets	Kind	Value
	pattern	[1-9]
	enumeration	1
	enumeration	2
	enumeration	3

#### simpleType **Mesi\_Type**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	restriction of <a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*
	enumeration	1
	enumeration	2
	enumeration	3
	enumeration	4
	enumeration	5
	enumeration	6
	enumeration	7
	enumeration	8
	enumeration	9
	enumeration	10
	enumeration	11
	enumeration	12

#### simpleType **Numero\_Rata\_Risparmio\_Energetico\_Type**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	restriction of <a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*
	enumeration	1
	enumeration	2
	enumeration	3
	enumeration	4
	enumeration	5
	enumeration	6
	enumeration	7
	enumeration	10

#### simpleType **Periodo\_Spese\_Ristrutturazione\_Type**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	restriction of <a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*
	enumeration	2
	enumeration	3
	enumeration	4
	enumeration	5
	enumeration	6
	enumeration	7
	enumeration	8
	enumeration	9
	enumeration	10
	enumeration	11

### simpleType **Rate10\_Type**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	restriction of <a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*
	enumeration	1
	enumeration	2
	enumeration	3
	enumeration	4
	enumeration	5
	enumeration	6
	enumeration	7
	enumeration	8
	enumeration	9
	enumeration	10

### simpleType **Rate\_Risparmio\_Energetico\_Type**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	restriction of <a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*
	enumeration	4
	enumeration	5
	enumeration	6
	enumeration	7
	enumeration	8
	enumeration	9
	enumeration	10

### simpleType **Reintegro\_Totale\_Parziale\_Type**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	restriction of <a href="#">DatoN1_Type</a>	
facets	Kind	Value
	pattern	[1-9]
	enumeration	1
	enumeration	2

### simpleType **Rettificativo\_Type**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	restriction of <a href="#">DatoN1_Type</a>	
facets	Kind	Value
	pattern	[1-9]
	enumeration	1
	enumeration	2
	enumeration	3

### simpleType **Serie\_Registrazione\_Contratto\_Type**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	restriction of <a href="#">DatoAN_Type</a>	

facets	Kind	Value
	pattern	([0-9A-Z\-\_]&quot;){1}([ 0-9A-Z&amp;] '\ \. , /° ^\ (\\) À È É ì Ò Ù Ü &quot;;\\ \\ \\+)*
	enumeration	3
	enumeration	3A
	enumeration	3B
	enumeration	3P
	enumeration	1T
	enumeration	3T

#### simpleType **Stato\_Civile\_Type**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	restriction of <a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*
	enumeration	7
	enumeration	8

#### simpleType **Terreni\_Urbano\_Type**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	restriction of <a href="#">DatoAN_Type</a>	
facets	Kind	Value
	pattern	([0-9A-Z\-\_]&quot;){1}([ 0-9A-Z&amp;] '\ \. , /° ^\ (\\) À È É ì Ò Ù Ü &quot;;\\ \\ \\+)*
	enumeration	T
	enumeration	U

#### simpleType **Tipo\_Inquilino\_Type**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	restriction of <a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*
	enumeration	1
	enumeration	2
	enumeration	3

#### simpleType **Tipo\_Intervento\_Type**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	restriction of <a href="#">DatoN1_Type</a>	
facets	Kind	Value
	pattern	[1-9]
	enumeration	1
	enumeration	2
	enumeration	3
	enumeration	4
	enumeration	5
	enumeration	6
	enumeration	7
	enumeration	8
	enumeration	9

### simpleType **Tipo\_Reddito\_Da1a4\_Type**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	restriction of <a href="#">DatoN1_Type</a>	
facets	Kind	Value
	pattern	[1-9]
	enumeration	1
	enumeration	2
	enumeration	3
	enumeration	4

### simpleType **Tipo\_Reddito\_Da1a8\_Type**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	restriction of <a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*
	enumeration	1
	enumeration	2
	enumeration	3
	enumeration	4
	enumeration	5
	enumeration	6
	enumeration	7
	enumeration	8

### simpleType **Tipologia\_Soggetto\_Ass\_Fisc\_Type**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	restriction of <a href="#">DatoN1_Type</a>	
facets	Kind	Value
	pattern	[1-9]
	enumeration	1
	enumeration	2
	enumeration	3
	enumeration	4
	enumeration	5

### simpleType **Titolo\_Terreno\_Type**

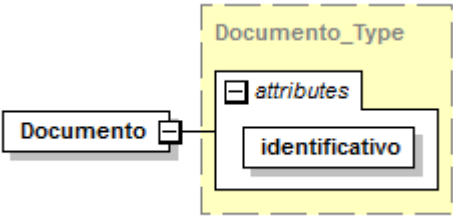
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	restriction of <a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*
	enumeration	1
	enumeration	2
	enumeration	3
	enumeration	4
	enumeration	5
	enumeration	6
	enumeration	7
	enumeration	10

### simpleType **Utilizzo\_Fabbricato\_Type**

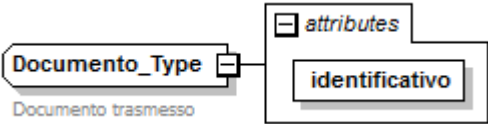
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
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type	restriction of <a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*
	enumeration	1
	enumeration	2
	enumeration	3
	enumeration	4
	enumeration	5
	enumeration	8
	enumeration	9
	enumeration	10
	enumeration	11
	enumeration	12
	enumeration	14
	enumeration	15
	enumeration	16
	enumeration	17

#### element **Documento**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:common				
type	<a href="#">Documento_Type</a>				
attributes	Name	Type	Use	Default	Fixed
	<a href="#">identificativo</a>	<a href="#">Identificativo_Type</a>	required		

#### complexType **Documento\_Type**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:common				
attributes	Name	Type	Use	Default	Fixed
	<a href="#">identificativo</a>	<a href="#">Identificativo_Type</a>	required		

#### attribute **Documento\_Type/@identificativo**

type	<a href="#">Identificativo_Type</a>	
facets	Kind	Value
	pattern	[0-9]{4}[1-9]  [0-9]{3}[1-9][0-9]  [0-9]{2}[1-9][0-9]{2}  [0-9][1-9][0-9]{3}  [1-9][0-9]{4}




## simpleType Identificativo\_Type

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:common				
type	restriction of <b>xs:string</b>				
facets	<table border="1"> <thead> <tr> <th>Kind</th><th>Value</th></tr> </thead> <tbody> <tr> <td>pattern</td><td>[0-9]{4}[1-9][0-9]{3}[1-9][0-9][0-9]{2}[1-9][0-9]{2}[0-9][1-9][0-9]{3}[1-9][0-9]{4}</td></tr> </tbody> </table>	Kind	Value	pattern	[0-9]{4}[1-9][0-9]{3}[1-9][0-9][0-9]{2}[1-9][0-9]{2}[0-9][1-9][0-9]{3}[1-9][0-9]{4}
Kind	Value				
pattern	[0-9]{4}[1-9][0-9]{3}[1-9][0-9][0-9]{2}[1-9][0-9]{2}[0-9][1-9][0-9]{3}[1-9][0-9]{4}				


complexType **Dati\_Anagrafici\_Type**

diagram	<pre> classDiagram     class Dati_Anagrafici_Type     class Cognome     class Nome     class Sesso     class DataNascita     class ComuneNascita     class ProvinciaNascita      Dati_Anagrafici_Type "1" -- "*" Cognome     Dati_Anagrafici_Type "1" -- "*" Nome     Cognome "1" -- "*" Nome     Cognome "1" -- "*" Sesso     Cognome "1" -- "*" DataNascita     Cognome "1" -- "*" ComuneNascita     Cognome "1" -- "*" ProvinciaNascita     </pre>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common
children	<a href="#">Cognome</a> <a href="#">Nome</a> <a href="#">Sesso</a> <a href="#">DataNascita</a> <a href="#">ComuneNascita</a> <a href="#">ProvinciaNascita</a>

element **Dati\_Anagrafici\_Type/Cognome**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common
type	<a href="#">DatoAN_Type</a>
facets	<div>Kind Value</div> <p>pattern "(0-9A-Z- &amp;quot;){1}([ 0-9A-Z&amp;amp;l'l'-\.\_!/'@W(\( ) À É Ê  Ò Ù Ü)&amp;quot; \N \\+)*"</p>

element **Dati\_Anagrafici\_Type/Nome**

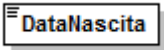
diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common
type	<a href="#">DatoAN_Type</a>
facets	Kind Value pattern ([0-9A-Z- ' &quot;}{1}([ 0-9A-Z&amp;' -\. _ / ' \\(\\( \\) À É Ê Ì Ò Ù Ü &quot;\\N \\+)*

element **Dati\_Anagrafici\_Type/Sesso**


diagram	
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namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
type	<a href="#">Sesso_Type</a>	
facets	Kind	Value
	pattern	(([0-9A-Z-])&quot;){1}([ 0-9A-Z&amp;#92;] \- \., / ° \\V\\( \\) À É Ê Ï Ò Ù Ü &quot; \\N \\+)*
	enumeration	M
	enumeration	F

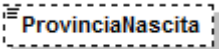
#### element **Dati\_Anagrafici\_Type/DataNascita**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
type	<a href="#">DatoDT_Type</a>	
facets	Kind	Value
	pattern	((([0-9][1-9][12][0-9][301])((0[13578][1012](\\d{4})) ((([0][1-9][12][0-9][30](0[469][11](\\d{4})) ((0[1-9][1[0-9][2[0-8])](02)(\\d{4})) ((29)(02)([02468][048]00)) ((29)(02)([13579][26]00)) ((29)(02)([0-9][0-9][0][48])) ((29)(02)([0-9][0-9][2468][048])) ((29)(02)([0-9][0-9][13579][26])))))

#### element **Dati\_Anagrafici\_Type/ComuneNascita**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
type	<a href="#">DatoAN_Type</a>	
facets	Kind	Value
	pattern	(([0-9A-Z-])&quot;){1}([ 0-9A-Z&amp;#92;] \- \., / ° \\V\\( \\) À É Ê Ï Ò Ù Ü &quot; \\N \\+)*

#### element **Dati\_Anagrafici\_Type/ProvinciaNascita**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
type	<a href="#">PN_Type</a>	

## complexType **Dati\_Sottoscrittore\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common
children	<a href="#">CodiceFiscale</a> <a href="#">CodiceCarica</a> <a href="#">CodiceFiscaleSocieta</a> <a href="#">DatiAnagrafici</a> <a href="#">ResidenzaEstera</a> <a href="#">Telefono</a> <a href="#">DataCarica</a> <a href="#">InizioProcedura</a> <a href="#">ProceduraNonTerminata</a> <a href="#">FineProcedura</a>

## element **Dati\_Sottoscrittore\_Type/CodiceFiscale**

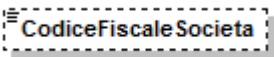
diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common				
type	<a href="#">DatoCF_Type</a>				
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[0-9]{11}[[A-Z]{6}[0-9LMNPQRSTUUV]{2}[[A-Z]{1}[0-9LMNPQRSTUUV]{2}[[A-Z]{1}[0-9LMNPQRSTUUV]{3}[[A-Z]{1}</td></tr> </table>	Kind	Value	pattern	[0-9]{11}[[A-Z]{6}[0-9LMNPQRSTUUV]{2}[[A-Z]{1}[0-9LMNPQRSTUUV]{2}[[A-Z]{1}[0-9LMNPQRSTUUV]{3}[[A-Z]{1}
Kind	Value				
pattern	[0-9]{11}[[A-Z]{6}[0-9LMNPQRSTUUV]{2}[[A-Z]{1}[0-9LMNPQRSTUUV]{2}[[A-Z]{1}[0-9LMNPQRSTUUV]{3}[[A-Z]{1}				

## element **Dati\_Sottoscrittore\_Type/CodiceCarica**

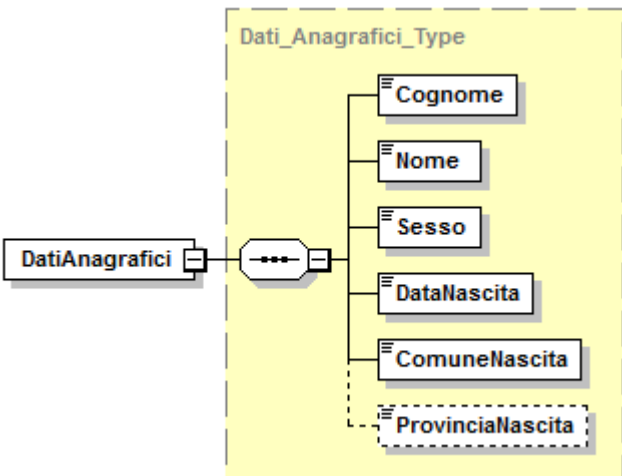
diagram																			
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common																		
type	<a href="#">Codice_Carica_Type</a>																		
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> <tr> <td>enumeration</td><td>1</td></tr> <tr> <td>enumeration</td><td>2</td></tr> <tr> <td>enumeration</td><td>3</td></tr> <tr> <td>enumeration</td><td>4</td></tr> <tr> <td>enumeration</td><td>5</td></tr> <tr> <td>enumeration</td><td>6</td></tr> <tr> <td>enumeration</td><td>7</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*	enumeration	1	enumeration	2	enumeration	3	enumeration	4	enumeration	5	enumeration	6	enumeration	7
Kind	Value																		
pattern	[1-9]{1}[0-9]*																		
enumeration	1																		
enumeration	2																		
enumeration	3																		
enumeration	4																		
enumeration	5																		
enumeration	6																		
enumeration	7																		

	enumeration	8
	enumeration	9
	enumeration	10
	enumeration	11
	enumeration	12
	enumeration	13
	enumeration	14
	enumeration	15

element **Dati\_Sottoscrittore\_Type/CodiceFiscaleSocieta**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
type	<a href="#">DatoCN_Type</a>	
facets	Kind	Value
	pattern	[0-9]{11}


element **Dati\_Sottoscrittore\_Type/DatiAnagrafici**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
type	<a href="#">Dati_Anagrafici_Type</a>	
children	<a href="#">Cognome</a> <a href="#">Nome</a> <a href="#">Sesso</a> <a href="#">DataNascita</a> <a href="#">ComuneNascita</a> <a href="#">ProvinciaNascita</a>	


element **Dati\_Sottoscrittore\_Type/ResidenzaEstera**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common
type	<a href="#">Residenza_Estera_Type</a>
children	<a href="#">CodiceStatoEstero</a> <a href="#">StatoFederato</a> <a href="#">LocalitaEstero</a> <a href="#">IndirizzoEstero</a>

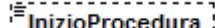
element	Dati	Sottoscrittore	Type/Telefono
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diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common				
type	<a href="#">DatoTL_Type</a>				
facets	<table border="1"> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[0-9]*</td></tr> </table>	Kind	Value	pattern	[0-9]*
Kind	Value				
pattern	[0-9]*				

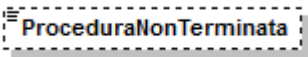
element **Dati\_Sottoscrittore\_Type/DataCarica**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common				
type	<a href="#">DatoDT Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>((([0-1-9][12][0-9][301])([0-13578][1012](\d{4}))((([0-1-9][12][0-9][30][0-469][11](\d{4}))((([0-1-9][10-9][20-8][02](\d{4}))((([29)(02)[02468][04800])((([29)(02)[13579][2600])((([29)(02)[0-9][0-9][048])((([29)(02)[0-9][0-9][2468][048])((([29)(02)[0-9][0-9][13579][261])))))))</td> </tr> </tbody> </table>	Kind	Value	pattern	((([0-1-9][12][0-9][301])([0-13578][1012](\d{4}))((([0-1-9][12][0-9][30][0-469][11](\d{4}))((([0-1-9][10-9][20-8][02](\d{4}))((([29)(02)[02468][04800])((([29)(02)[13579][2600])((([29)(02)[0-9][0-9][048])((([29)(02)[0-9][0-9][2468][048])((([29)(02)[0-9][0-9][13579][261])))))))
Kind	Value				
pattern	((([0-1-9][12][0-9][301])([0-13578][1012](\d{4}))((([0-1-9][12][0-9][30][0-469][11](\d{4}))((([0-1-9][10-9][20-8][02](\d{4}))((([29)(02)[02468][04800])((([29)(02)[13579][2600])((([29)(02)[0-9][0-9][048])((([29)(02)[0-9][0-9][2468][048])((([29)(02)[0-9][0-9][13579][261])))))))				

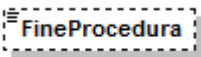
element **Dati\_Sottoscrittore\_Type/InizioProcedura**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common				
type	<a href="#">DatoDT_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>((([0-1-9][12][0-9][301])([0-13578][1012](\d{4})))((([0-1-9][12][0-9][30][0-469][11](\d{4})))((([0-1-9][10-9][20-8][02](\d{4})))((([29](02)[02468][04800]))((([29](02)[13579][2600]))((([29](02)[0-9][0-9][048]))((([29](02)[0-9][0-9][2468][048]))((([29](02)[0-9][0-9][13579][26])))))))</td> </tr> </tbody> </table>	Kind	Value	pattern	((([0-1-9][12][0-9][301])([0-13578][1012](\d{4})))((([0-1-9][12][0-9][30][0-469][11](\d{4})))((([0-1-9][10-9][20-8][02](\d{4})))((([29](02)[02468][04800]))((([29](02)[13579][2600]))((([29](02)[0-9][0-9][048]))((([29](02)[0-9][0-9][2468][048]))((([29](02)[0-9][0-9][13579][26])))))))
Kind	Value				
pattern	((([0-1-9][12][0-9][301])([0-13578][1012](\d{4})))((([0-1-9][12][0-9][30][0-469][11](\d{4})))((([0-1-9][10-9][20-8][02](\d{4})))((([29](02)[02468][04800]))((([29](02)[13579][2600]))((([29](02)[0-9][0-9][048]))((([29](02)[0-9][0-9][2468][048]))((([29](02)[0-9][0-9][13579][26])))))))				

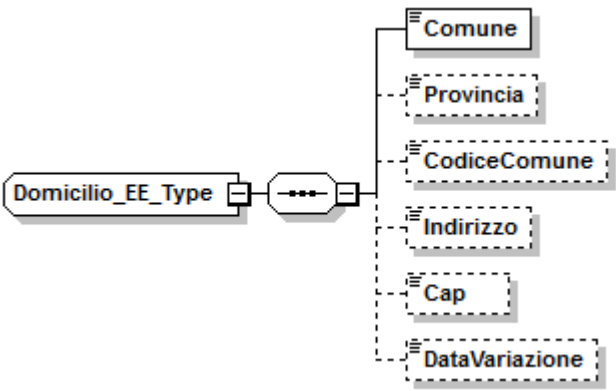
# element **Dati\_Sottoscrittore\_Type/ProceduraNonTerminata**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common
type	<a href="#">DatoCB_Type</a>
facets	Kind Value pattern [01]


# element **Dati\_Sottoscrittore\_Type/FineProcedura**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common
type	<a href="#">DatoDT_Type</a>
facets	Kind Value pattern (((([0-9][1-9][12][0-9][3][01])([0-9][13578][10][12](\d{4}))) ((([0-9][1-9][12][0-9][30])([0-9][469][11](\d{4}))) ((([0-9][1-9][2][0-8])([0-9][02](\d{4}))) ((([0-9][29][02][02468][048][00])) ((([0-9][29][02][13579][26][00])) ((([0-9][29][02][0-9][0][48])) ((([0-9][29][02][0-9][2468][048])) ((([0-9][29][02][0-9][13579][26])))))

# complexType **Domicilio\_EE\_Type**

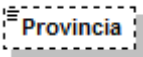
diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common
children	<a href="#">Comune</a> <a href="#">Provincia</a> <a href="#">CodiceComune</a> <a href="#">Indirizzo</a> <a href="#">Cap</a> <a href="#">DataVariazione</a>

# element **Domicilio\_EE\_Type/Comune**

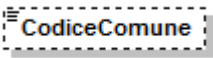
diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common
type	<a href="#">DatoAN_Type</a>
facets	Kind Value

	pattern	(([0-9A-Z\-\]]&quot;){1}([ 0-9A-Z&amp;]]"[-\., /° ^\(\ \) À É È Ì Ò Ù Ü &quot;;\\ / +)*
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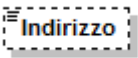
#### element **Domicilio\_EE\_Type/Provincia**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common
type	<a href="#">PE_Type</a>

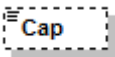
#### element **Domicilio\_EE\_Type/CodiceComune**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common
type	<a href="#">DatoAN_Type</a>
facets	Kind Value pattern (([0-9A-Z\-\]]&quot;){1}([ 0-9A-Z&amp;]]"[-\., /° ^\(\ \) À É È Ì Ò Ù Ü &quot;;\\ / +)*

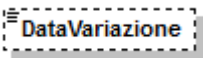
#### element **Domicilio\_EE\_Type/Indirizzo**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common
type	<a href="#">DatoAN_Type</a>
facets	Kind Value pattern (([0-9A-Z\-\]]&quot;){1}([ 0-9A-Z&amp;]]"[-\., /° ^\(\ \) À É È Ì Ò Ù Ü &quot;;\\ / +)*

#### element **Domicilio\_EE\_Type/Cap**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common
type	<a href="#">DatoCP_Type</a>
facets	Kind Value pattern [0-9]{5}

#### element **Domicilio\_EE\_Type/DataVariazione**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common
type	<a href="#">DatoD6_Type</a>
facets	Kind Value pattern ((0[0-9])(1[0-2]))((19 20)[0-9][0-9])

### complexType **Domicilio\_Fiscale\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common
type	extension of <a href="#">Domicilio_Ita_Type</a>
children	<a href="#">Comune</a> <a href="#">Provincia</a> <a href="#">CodiceComune</a> <a href="#">Indirizzo</a> <a href="#">Cap</a> <a href="#">DataVariazione</a>

### element **Domicilio\_Fiscale\_Type/DataVariazione**

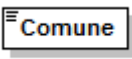
diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common				
type	<a href="#">DatoD6_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>((0[0-9]) (1[0-2]))((19 20)[0-9][0-9])</td> </tr> </tbody> </table>	Kind	Value	pattern	((0[0-9]) (1[0-2]))((19 20)[0-9][0-9])
Kind	Value				
pattern	((0[0-9]) (1[0-2]))((19 20)[0-9][0-9])				

### complexType **Domicilio\_Ita\_Type**

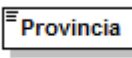
diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common
children	<a href="#">Comune</a> <a href="#">Provincia</a> <a href="#">CodiceComune</a> <a href="#">Indirizzo</a> <a href="#">Cap</a>




element **Domicilio\_Ita\_Type/Comune**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
type	<a href="#">DatoAN_Type</a>	
facets	Kind	Value
	pattern	(([0-9A-Z\-\-]&quot;){1}([ 0-9A-Z&amp;:] ' \" data-bbox="195 238 720 252"/>

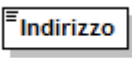
element **Domicilio\_Ita\_Type/Provincia**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
type	<a href="#">PR_Type</a>	

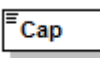
element **Domicilio\_Ita\_Type/CodiceComune**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
type	<a href="#">DatoAN_Type</a>	
facets	Kind	Value
	pattern	(([0-9A-Z\-\-]&quot;){1}([ 0-9A-Z&amp;:] ' \" data-bbox="195 535 720 549"/>

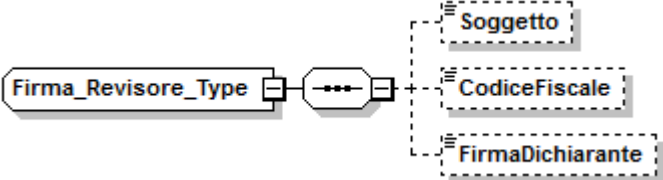
element **Domicilio\_Ita\_Type/Indirizzo**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
type	<a href="#">DatoAN_Type</a>	
facets	Kind	Value
	pattern	(([0-9A-Z\-\-]&quot;){1}([ 0-9A-Z&amp;:] ' \" data-bbox="195 696 720 710"/>

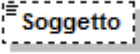
element **Domicilio\_Ita\_Type/Cap**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
type	<a href="#">DatoCP_Type</a>	
facets	Kind	Value
	pattern	[0-9]{5}


## complexType Firma\_Revisore\_Type

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common
children	<a href="#">Soggetto</a> <a href="#">CodiceFiscale</a> <a href="#">FirmaDichiarante</a>

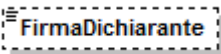
## element Firma\_Revisore\_Type/Soggetto

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common				
type	restriction of <a href="#">DatoNP_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-4]</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-4]
Kind	Value				
pattern	[1-4]				

## element Firma\_Revisore\_Type/CodiceFiscale

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common				
type	<a href="#">DatoCF_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[0-9]{11}[A-Z]{6}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{3}[A-Z]{1}</td> </tr> </tbody> </table>	Kind	Value	pattern	[0-9]{11}[A-Z]{6}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{3}[A-Z]{1}
Kind	Value				
pattern	[0-9]{11}[A-Z]{6}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{3}[A-Z]{1}				


## element Firma\_Revisore\_Type/FirmaDichiarante

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common				
type	<a href="#">DatoCB_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[01]</td> </tr> </tbody> </table>	Kind	Value	pattern	[01]
Kind	Value				
pattern	[01]				


complexType **Firma\_Type**

diagram	<pre> classDiagram     class Firma_Type {         +Firma         +CodiceFiscale     }     class Firma     class CodiceFiscale     Firma_Type --&gt; Firma     Firma_Type --&gt; CodiceFiscale </pre>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common
children	<a href="#">Firma</a> <a href="#">CodiceFiscale</a>


element **Firma\_Type/Firma**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common				
type	<a href="#">DatoCB_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[01]</td> </tr> </tbody> </table>	Kind	Value	pattern	[01]
Kind	Value				
pattern	[01]				

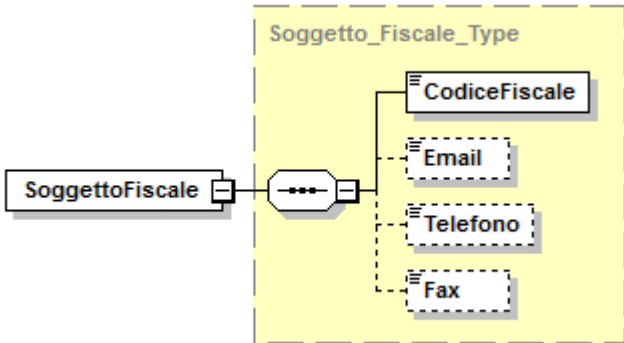
element **Firma\_Type/CodiceFiscale**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common				
type	restriction of <b>xs:string</b>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>(([0-9A-Z- ]&amp;quot;){0,1}([0-9A-Z&amp;amp; ' \"- \\. \\s / ° \\¥ \\N \\À È É \\Ò Ù Ü &amp;quot; \\\\\\\\ \\+)*</td> </tr> </tbody> </table>	Kind	Value	pattern	(([0-9A-Z- ]&quot;){0,1}([0-9A-Z&amp; ' \"- \\. \\s / ° \\¥ \\N \\À È É \\Ò Ù Ü &quot; \\\\\\\\ \\+)*
Kind	Value				
pattern	(([0-9A-Z- ]&quot;){0,1}([0-9A-Z&amp; ' \"- \\. \\s / ° \\¥ \\N \\À È É \\Ò Ù Ü &quot; \\\\\\\\ \\+)*				

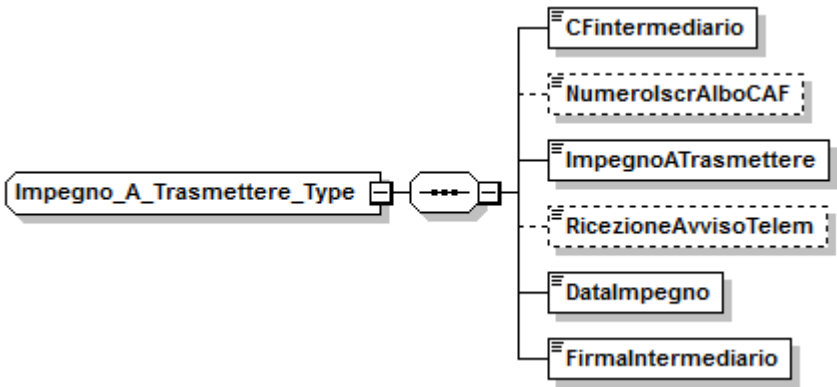
complexType **Frontespizio\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common
children	<a href="#">SoggettoFiscale</a>

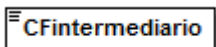
# element **Frontespizio\_Type/SoggettoFiscale**

diagram	 <p>The diagram shows the structure of the <b>SoggettoFiscale</b> element. It is a container element (rectangle with a small square at the bottom-left) that contains a sequence container (octagon with three dots). This sequence container is connected to a dashed box labeled <b>Soggetto_Fiscale_Type</b>. Inside this dashed box, there are four child elements: <b>CodiceFiscale</b> (solid rectangle), <b>Email</b> (dashed rectangle), <b>Telefono</b> (dashed rectangle), and <b>Fax</b> (dashed rectangle). All child elements are connected to the sequence container via dashed lines.</p>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common
type	<a href="#">Soggetto_Fiscale_Type</a>
children	<a href="#">CodiceFiscale</a> <a href="#">Email</a> <a href="#">Telefono</a> <a href="#">Fax</a>

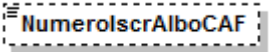
## complexType **Impegno\_A\_Trasmettere\_Type**

diagram	 <p>The diagram shows the structure of the <b>Impegno_A_Trasmettere_Type</b> element. It is a container element (rectangle with a small square at the bottom-left) that contains a sequence container (octagon with three dots). This sequence container is connected to a dashed box. Inside this dashed box, there are six child elements: <b>CFintermediario</b> (solid rectangle), <b>NumerolscrAlboCAF</b> (dashed rectangle), <b>ImpegnoATrasmettere</b> (solid rectangle), <b>RicezioneAvvisoTelem</b> (dashed rectangle), <b>DataImpegno</b> (solid rectangle), and <b>FirmaIntermediario</b> (solid rectangle). All child elements are connected to the sequence container via dashed lines.</p>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common
children	<a href="#">CFintermediario</a> <a href="#">NumerolscrAlboCAF</a> <a href="#">ImpegnoATrasmettere</a> <a href="#">RicezioneAvvisoTelem</a> <a href="#">DataImpegno</a> <a href="#">FirmaIntermediario</a>


## element **Impegno\_A\_Trasmettere\_Type/CFintermediario**

diagram	 <p>The diagram shows the structure of the <b>CFintermediario</b> element. It is a simple element represented by a solid rectangle with the text <b>CFintermediario</b> inside.</p>				
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common				
type	<a href="#">DatoCF_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[0-9]{11}][A-Z]{6}[0-9LMNPQRSTUUV]{2}[A-Z]{1}[0-9LMNPQRSTUUV]{2}[A-Z]{1}[0-9LMNPQRSTUUV]{3}[A-Z]{1}</td> </tr> </tbody> </table>	Kind	Value	pattern	[0-9]{11}][A-Z]{6}[0-9LMNPQRSTUUV]{2}[A-Z]{1}[0-9LMNPQRSTUUV]{2}[A-Z]{1}[0-9LMNPQRSTUUV]{3}[A-Z]{1}
Kind	Value				
pattern	[0-9]{11}][A-Z]{6}[0-9LMNPQRSTUUV]{2}[A-Z]{1}[0-9LMNPQRSTUUV]{2}[A-Z]{1}[0-9LMNPQRSTUUV]{3}[A-Z]{1}				

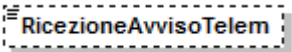
element **Impegno\_A\_Trasmettere\_Type/NumerolscrAlboCAF**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common				
type	restriction of <a href="#">DatoNU_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>(\[1-9\] 1-9)[0-9]*</td></tr> </table>	Kind	Value	pattern	(\[1-9\] 1-9)[0-9]*
Kind	Value				
pattern	(\[1-9\] 1-9)[0-9]*				


element **Impegno\_A\_Trasmettere\_Type/ImpegnoATrasmettere**

diagram									
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common								
type	restriction of <a href="#">DatoNP_Type</a>								
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>1 2</td></tr> <tr> <td>enumeration</td><td>1</td></tr> <tr> <td>enumeration</td><td>2</td></tr> </table>	Kind	Value	pattern	1 2	enumeration	1	enumeration	2
Kind	Value								
pattern	1 2								
enumeration	1								
enumeration	2								


element **Impegno\_A\_Trasmettere\_Type/RicezioneAvvisoTelem**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common				
type	<a href="#">DatoCB_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[01]</td></tr> </table>	Kind	Value	pattern	[01]
Kind	Value				
pattern	[01]				

element **Impegno\_A\_Trasmettere\_Type/DataImpegno**

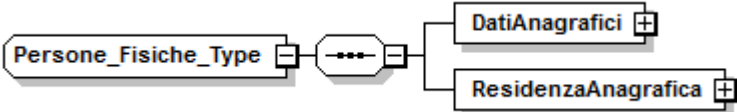
diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common				
type	<a href="#">DatoDT_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>((([01-9][12][0-9][301])(0[13578][1012]\d{4}))) ((([01-9][12][0-9][30](0[469][11]\d{4}))) ((([01-9][10-9][20-8])(02)\d{4}))) ((29)(02)([02468][048]00)) ((29)(02)([13579][26]00)) ((29)(02)([0-9][0-9][048])) ((29)(02)([0-9][0-9][2468][048])) ((29)(02)([0-9][0-9][13579][26]))))</td></tr> </table>	Kind	Value	pattern	((([01-9][12][0-9][301])(0[13578][1012]\d{4}))) ((([01-9][12][0-9][30](0[469][11]\d{4}))) ((([01-9][10-9][20-8])(02)\d{4}))) ((29)(02)([02468][048]00)) ((29)(02)([13579][26]00)) ((29)(02)([0-9][0-9][048])) ((29)(02)([0-9][0-9][2468][048])) ((29)(02)([0-9][0-9][13579][26]))))
Kind	Value				
pattern	((([01-9][12][0-9][301])(0[13578][1012]\d{4}))) ((([01-9][12][0-9][30](0[469][11]\d{4}))) ((([01-9][10-9][20-8])(02)\d{4}))) ((29)(02)([02468][048]00)) ((29)(02)([13579][26]00)) ((29)(02)([0-9][0-9][048])) ((29)(02)([0-9][0-9][2468][048])) ((29)(02)([0-9][0-9][13579][26]))))				

element **Impegno\_A\_Trasmettere\_Type/FirmaIntermediario**

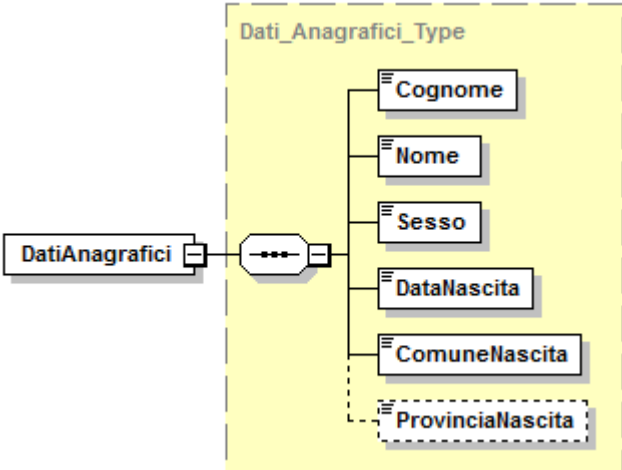
diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common
type	<a href="#">DatoCB_Type</a>

facets	Kind pattern	Value [01]
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### complexType **Persone\_Fisiche\_Type**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
children	<a href="#">DatiAnagrafici</a> <a href="#">ResidenzaAnagrafica</a>	

### element **Persone\_Fisiche\_Type/DatiAnagrafici**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
type	<a href="#">Dati_Anagrafici_Type</a>	
children	<a href="#">Cognome</a> <a href="#">Nome</a> <a href="#">Sesso</a> <a href="#">DataNascita</a> <a href="#">ComuneNascita</a> <a href="#">ProvinciaNascita</a>	

# element **Persone\_Fisiche\_Type/ResidenzaAnagrafica**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common
type	<a href="#">Residenza_Anagrafica_Type</a>
children	<a href="#">Comune</a> <a href="#">Provincia</a> <a href="#">CodiceComune</a> <a href="#">Indirizzo</a> <a href="#">Cap</a> <a href="#">DataVariazione</a>

## complexType **Residenza\_Anagrafica\_Type**

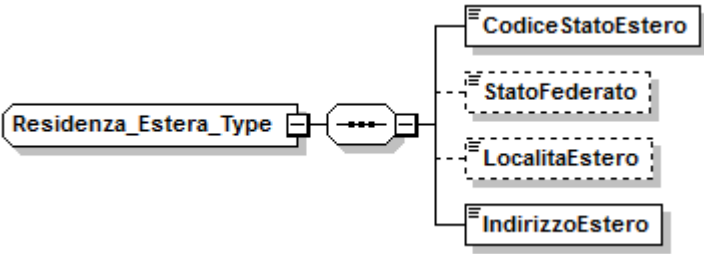
diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common
type	extension of <a href="#">Domicilio_Ita_Type</a>
children	<a href="#">Comune</a> <a href="#">Provincia</a> <a href="#">CodiceComune</a> <a href="#">Indirizzo</a> <a href="#">Cap</a> <a href="#">DataVariazione</a>

## element **Residenza\_Anagrafica\_Type/DataVariazione**

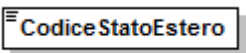
diagram	
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namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
type	<a href="#">DatoDT_Type</a>	
facets	Kind	Value
	pattern	((([0-9]{12}[0-9]{3}[01])(0[13578][1012]{4})) ((([0-9]{12}[0-9]{30})(0[469][11]{4})) ((([0-9]{12}[0-9]{2}[0-8])(02){4})) ((29)(02)([02468][048]00)) ((29)(02)([13579][26]00)) ((29)(02)([0-9][0][48])) ((29)(02)([0-9][0-9][2468][048])) ((29)(02)([0-9][0-9][13579][26]))))

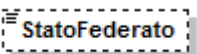
### complexType **Residenza\_Estera\_Type**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
children	<a href="#">CodiceStatoEstero</a> <a href="#">StatoFederato</a> <a href="#">LocalitaEstero</a> <a href="#">IndirizzoEstero</a>	


### element **Residenza\_Estera\_Type/CodiceStatoEstero**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
type	restriction of <a href="#">DatoAN_Type</a>	
facets	Kind	Value
	pattern	([0-9A-Z]{1}) ([0-9A-Z&#160;] ' \" _ . / ° \\ \\( \\) \\À \\É \\È \\Ì \\Ò \\Ù \\Ü &quot; \\\" \\+)*

### element **Residenza\_Estera\_Type/StatoFederato**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
type	restriction of <a href="#">DatoAN_Type</a>	
facets	Kind	Value
	pattern	([0-9A-Z]{1}) ([0-9A-Z&#160;] ' \" _ . / ° \\ \\( \\) \\À \\É \\È \\Ì \\Ò \\Ù \\Ü &quot; \\\" \\+)*

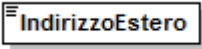
### element **Residenza\_Estera\_Type/LocalitaEstero**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
type	<a href="#">DatoAN_Type</a>	

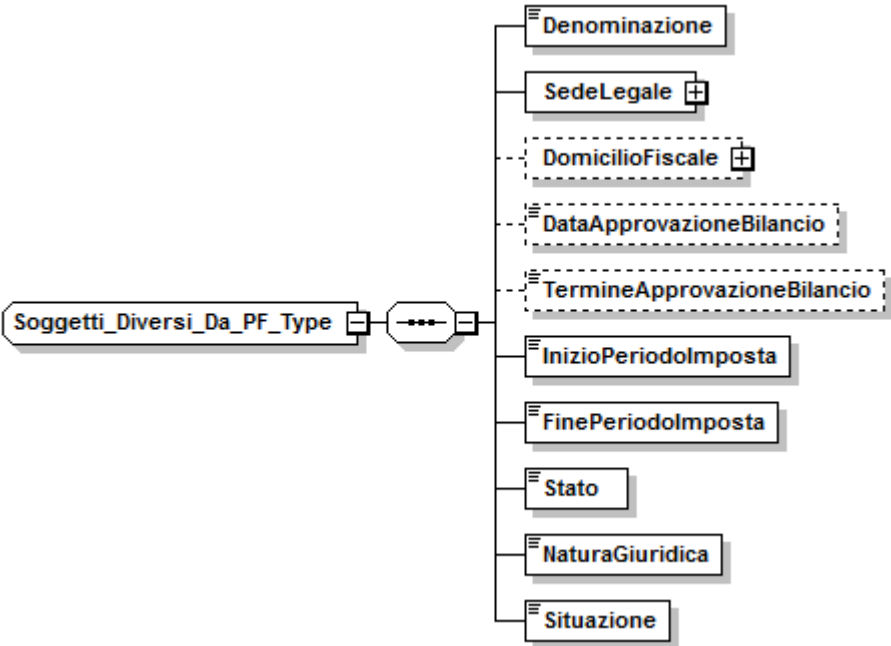


facets	Kind	Value
	pattern	(([0-9A-Z\-\_]&quot;){1}([ 0-9A-Z&amp;:] ' - \. , / ° '^\(\\ \\) À É Ê Ì Ò Ù Ü &quot;; \\ \\ \\ +)*


#### element **Residenza\_Estera\_Type/IndirizzoEstero**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
type	<a href="#">DatoAN_Type</a>	
facets	Kind	Value
	pattern	(([0-9A-Z\-\_]&quot;){1}([ 0-9A-Z&amp;:] ' - \. , / ° '^\(\\ \\) À É Ê Ì Ò Ù Ü &quot;; \\ \\ \\ +)*

#### complexType **Soggetti\_Diversi\_Da\_PF\_Type**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
children	<a href="#">Denominazione</a> <a href="#">SedeLegale</a> <a href="#">DomicilioFiscale</a> <a href="#">DataApprovazioneBilancio</a> <a href="#">TermineApprovazioneBilancio</a> <a href="#">InizioPeriodoImposta</a> <a href="#">FinePeriodoImposta</a> <a href="#">Stato</a> <a href="#">NaturaGiuridica</a> <a href="#">Situazione</a>	

#### element **Soggetti\_Diversi\_Da\_PF\_Type/Denominazione**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
type	<a href="#">DatoAN_Type</a>	
facets	Kind	Value
	pattern	(([0-9A-Z\-\_]&quot;){1}([ 0-9A-Z&amp;:] ' - \. , / ° '^\(\\ \\) À É Ê Ì Ò Ù Ü &quot;; \\ \\ \\ +)*

element **Soggetti\_Diversi\_Da\_PF\_Type/SedeLegale**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common
type	<a href="#">Domicilio EE Type</a>
children	<a href="#">Comune</a> <a href="#">Provincia</a> <a href="#">CodiceComune</a> <a href="#">Indirizzo</a> <a href="#">Cap</a> <a href="#">DataVariazione</a>

element **Soggetti\_Diversi\_Da\_PF\_Type/DomicilioFiscale**

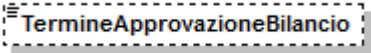
diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common
type	<a href="#">Domicilio Fiscale Type</a>
children	<a href="#">Comune</a> <a href="#">Provincia</a> <a href="#">CodiceComune</a> <a href="#">Indirizzo</a> <a href="#">Cap</a> <a href="#">DataVariazione</a>

element **Soggetti\_Diversi\_Da\_PF\_Type/DataApprovazioneBilancio**

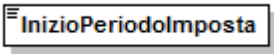
diagram	
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namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
type	<a href="#">DatoDT_Type</a>	
facets	Kind	Value
	pattern	((([0][1-9][12][0-9][3][01])(0[13578][10 12](\d{4})))((([0][1-9][12][0-9][30](0[469][11](\d{4})))((([0][1-9][1][0-9][2][0-8])(02)(\d{4})))((29)(02)([02468][048]00)))((29)(02)([13579][26]00)))((29)(02)([0-9][0-9][0][48]))((29)(02)([0-9][0-9][2468][048]))((29)(02)([0-9][0-9][13579][26]))))

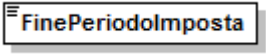
#### element **Soggetti\_Diversi\_Da\_PF\_Type/TermineApprovazioneBilancio**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
type	<a href="#">DatoDT_Type</a>	
facets	Kind	Value
	pattern	((([0][1-9][12][0-9][3][01])(0[13578][10 12](\d{4})))((([0][1-9][12][0-9][30](0[469][11](\d{4})))((([0][1-9][1][0-9][2][0-8])(02)(\d{4})))((29)(02)([02468][048]00)))((29)(02)([13579][26]00)))((29)(02)([0-9][0-9][0][48]))((29)(02)([0-9][0-9][2468][048]))((29)(02)([0-9][0-9][13579][26]))))


#### element **Soggetti\_Diversi\_Da\_PF\_Type/InizioPeriodoImposta**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
type	<a href="#">DatoDT_Type</a>	
facets	Kind	Value
	pattern	((([0][1-9][12][0-9][3][01])(0[13578][10 12](\d{4})))((([0][1-9][12][0-9][30](0[469][11](\d{4})))((([0][1-9][1][0-9][2][0-8])(02)(\d{4})))((29)(02)([02468][048]00)))((29)(02)([13579][26]00)))((29)(02)([0-9][0-9][0][48]))((29)(02)([0-9][0-9][2468][048]))((29)(02)([0-9][0-9][13579][26]))))

#### element **Soggetti\_Diversi\_Da\_PF\_Type/FinePeriodoImposta**

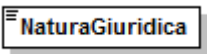
diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
type	<a href="#">DatoDT_Type</a>	
facets	Kind	Value
	pattern	((([0][1-9][12][0-9][3][01])(0[13578][10 12](\d{4})))((([0][1-9][12][0-9][30](0[469][11](\d{4})))((([0][1-9][1][0-9][2][0-8])(02)(\d{4})))((29)(02)([02468][048]00)))((29)(02)([13579][26]00)))((29)(02)([0-9][0-9][0][48]))((29)(02)([0-9][0-9][2468][048]))((29)(02)([0-9][0-9][13579][26]))))

#### element **Soggetti\_Diversi\_Da\_PF\_Type/Stato**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
type	<a href="#">Stato_Type</a>	
facets	Kind	Value

	pattern	[1-9]{1}[0-9]*
	enumeration	1
	enumeration	2
	enumeration	3
	enumeration	4

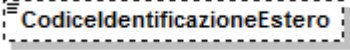
element **Soggetti\_Diversi\_Da\_PF\_Type/NaturaGiuridica**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
type	<a href="#">Natura Giuridica Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*
	enumeration	1
	enumeration	2
	enumeration	3
	enumeration	4
	enumeration	5
	enumeration	6
	enumeration	7
	enumeration	8
	enumeration	9
	enumeration	10
	enumeration	11
	enumeration	12
	enumeration	13
	enumeration	14
	enumeration	15
	enumeration	16
	enumeration	17
	enumeration	18
	enumeration	19
	enumeration	20
	enumeration	21
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	enumeration	40
	enumeration	41
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	enumeration	52
	enumeration	53

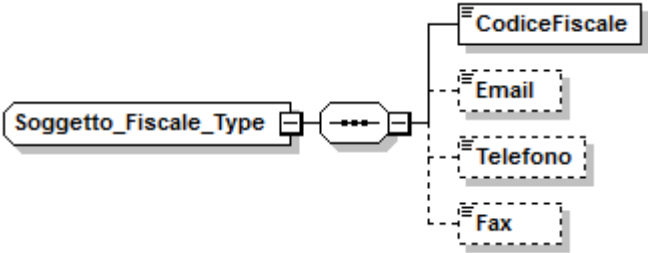


type	<a href="#">DatoAN_Type</a>	
facets	Kind	Value
pattern	([0-9A-Z\-\_]{"1}([ 0-9A-Z&amp;:]" \- \., / "^\(\) À È É Ì Ò Ù Ü &quot; \N \\+)*	


#### element **Soggetti\_Non\_Residenti\_Type/CodicelIdentificazioneEestero**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
type	<a href="#">DatoAN_Type</a>	
facets	Kind	Value
pattern	([0-9A-Z\-\_]{"1}([ 0-9A-Z&amp;:]" \- \., / "^\(\) À È É Ì Ò Ù Ü &quot; \N \\+)*	

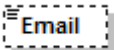
#### complexType **Soggetto\_Fiscale\_Type**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
children	<a href="#">CodiceFiscale</a> <a href="#">Email</a> <a href="#">Telefono</a> <a href="#">Fax</a>	


#### element **Soggetto\_Fiscale\_Type/CodiceFiscale**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
type	<a href="#">DatoCF_Type</a>	
facets	Kind	Value
pattern	[0-9]{11}[A-Z]{6}[0-9LMNPQRSTUVWXYZ]{2}[A-Z]{1}[0-9LMNPQRSTUVWXYZ]{2}[A-Z]{1}[0-9LMNPQRSTUVWXYZ]{3}[A-Z]{1}	

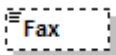
#### element **Soggetto\_Fiscale\_Type/Email**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
type	<a href="#">DatoEM_Type</a>	
facets	Kind	Value
pattern	[a-zA-Z0-9._%'\-{"1}&quot;?^~="]+@[a-zA-Z0-9.\-]{1}[a-zA-Z]{2,4}	

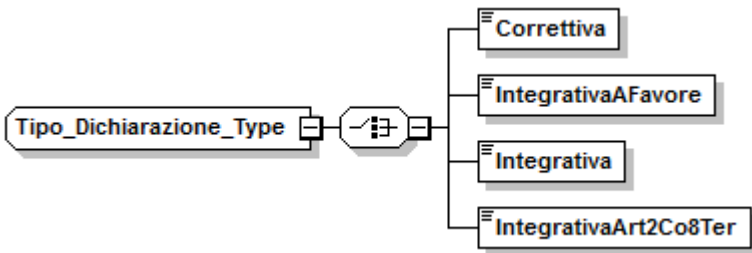
element **Soggetto\_Fiscale\_Type/Telefono**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
type	<a href="#">DatoTL_Type</a>	
facets	Kind pattern	Value [0-9]*


element **Soggetto\_Fiscale\_Type/Fax**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
type	<a href="#">DatoTL_Type</a>	
facets	Kind pattern	Value [0-9]*

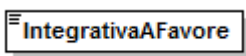
complexType **Tipo\_Dichiarazione\_Type**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
children	<a href="#">Correttiva</a> <a href="#">IntegrativaAFavore</a> <a href="#">Integrativa</a> <a href="#">IntegrativaArt2Co8Ter</a>	

element **Tipo\_Dichiarazione\_Type/Correttiva**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
type	<a href="#">DatoCB_Type</a>	
facets	Kind pattern	Value [01]


element **Tipo\_Dichiarazione\_Type/IntegrativaAFavore**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	







element **Visto\_Conformita\_Type/VistoCAF/CFResp**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
type	<a href="#">DatoCF_Type</a>	
facets	Kind	Value
	pattern	[0-9]{11}][A-Z]{6}[0-9LMNPQRSTUVWXYZ]{2}[A-Z]{1}[0-9LMNPQRSTUVWXYZ]{2}[A-Z]{1}[0-9LMNPQRSTUVWXYZ]{3}[A-Z]{1}


element **Visto\_Conformita\_Type/VistoCAF/CF\_CAF**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
type	<a href="#">DatoCN_Type</a>	
facets	Kind	Value
	pattern	[0-9]{11}

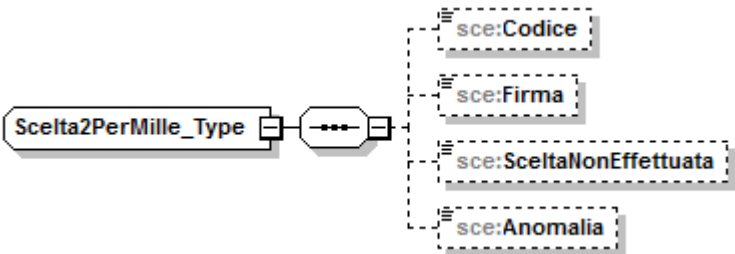
element **Visto\_Conformita\_Type/CFprofessionista**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
type	<a href="#">DatoCF_Type</a>	
facets	Kind	Value
	pattern	[0-9]{11}][A-Z]{6}[0-9LMNPQRSTUVWXYZ]{2}[A-Z]{1}[0-9LMNPQRSTUVWXYZ]{2}[A-Z]{1}[0-9LMNPQRSTUVWXYZ]{3}[A-Z]{1}

element **Visto\_Conformita\_Type/Firma**

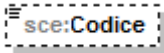
diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
type	<a href="#">DatoCB_Type</a>	
facets	Kind	Value
	pattern	[01]

complexType **Scelta2PerMille\_Type**

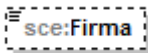
diagram		
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namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce
children	<a href="#">sce:Codice</a> <a href="#">sce:Firma</a> <a href="#">sce:SceltaNonEffettuata</a> <a href="#">sce:Anomalia</a>

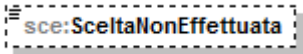
#### element **Scelta2PerMille\_Type/Codice**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce				
type	<a href="#">DatoAN_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>([0-9A-Z\-\_]{"1"}{([ 0-9A-Z&amp;amp;#92; " \- \., / "^\(\) \) À É È Ò Ù Ü &amp;quot; \\ / +)*</td></tr> </table>	Kind	Value	pattern	([0-9A-Z\-\_]{"1"}{([ 0-9A-Z&amp;#92; " \- \., / "^\(\) \) À É È Ò Ù Ü &quot; \\ / +)*
Kind	Value				
pattern	([0-9A-Z\-\_]{"1"}{([ 0-9A-Z&amp;#92; " \- \., / "^\(\) \) À É È Ò Ù Ü &quot; \\ / +)*				

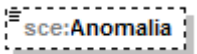
#### element **Scelta2PerMille\_Type/Firma**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce				
type	<a href="#">DatoCB_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[01]</td></tr> </table>	Kind	Value	pattern	[01]
Kind	Value				
pattern	[01]				

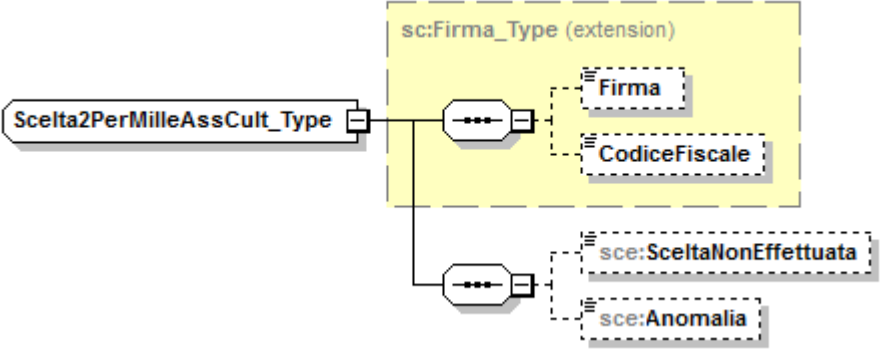
#### element **Scelta2PerMille\_Type/SceltaNonEffettuata**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce				
type	<a href="#">DatoCB_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[01]</td></tr> </table>	Kind	Value	pattern	[01]
Kind	Value				
pattern	[01]				

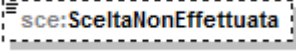
#### element **Scelta2PerMille\_Type/Anomalia**

diagram													
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce												
type	restriction of <a href="#">DatoN1_Type</a>												
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]</td></tr> <tr> <td>enumeration</td><td>1</td></tr> <tr> <td>enumeration</td><td>2</td></tr> <tr> <td>enumeration</td><td>3</td></tr> <tr> <td>enumeration</td><td>4</td></tr> </table>	Kind	Value	pattern	[1-9]	enumeration	1	enumeration	2	enumeration	3	enumeration	4
Kind	Value												
pattern	[1-9]												
enumeration	1												
enumeration	2												
enumeration	3												
enumeration	4												

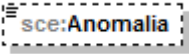
# complexType **Scelta2PerMilleAssCult\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce
type	extension of <a href="#">Firma_Type</a>
children	<a href="#">Firma</a> <a href="#">CodiceFiscale</a> <a href="#">sce:SceltaNonEffettuata</a> <a href="#">sce:Anomalia</a>

## element **Scelta2PerMilleAssCult\_Type/SceltaNonEffettuata**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce				
type	<a href="#">DatoCB_Type</a>				
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[01]</td></tr> </table>	Kind	Value	pattern	[01]
Kind	Value				
pattern	[01]				

## element **Scelta2PerMilleAssCult\_Type/Anomalia**

diagram													
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce												
type	restriction of <a href="#">DatoN1_Type</a>												
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[1-9]</td></tr> <tr> <td>enumeration</td><td>1</td></tr> <tr> <td>enumeration</td><td>2</td></tr> <tr> <td>enumeration</td><td>4</td></tr> <tr> <td>enumeration</td><td>5</td></tr> </table>	Kind	Value	pattern	[1-9]	enumeration	1	enumeration	2	enumeration	4	enumeration	5
Kind	Value												
pattern	[1-9]												
enumeration	1												
enumeration	2												
enumeration	4												
enumeration	5												

## complexType **Scelta5PerMille\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce
children	<a href="#">sce:SostegnoVolontariatoNonLucrative</a> <a href="#">sce:RicercaScientifica</a> <a href="#">sce:RicercaSanitaria</a> <a href="#">sce:BeniCulturaliPaesaggistici</a> <a href="#">sce:SostegnoSocialeComune</a> <a href="#">sce:SostegnoAssociazioniSportive</a> <a href="#">sce:SostegnoEntiAreeProtette</a> <a href="#">sce:SceltaNonEffettuata</a> <a href="#">sce:Anomalia</a> <a href="#">sce:FlagAnomaliaCFbeneficiario</a>

## element **Scelta5PerMille\_Type/SostegnoVolontariatoNonLucrative**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce
type	<a href="#">Firma_Type</a>
children	<a href="#">Firma</a> <a href="#">CodiceFiscale</a>

element **Scelta5PerMille\_Type/RicercaScientifica**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce
type	<a href="#">Firma_Type</a>
children	<a href="#">Firma</a> <a href="#">CodiceFiscale</a>

element **Scelta5PerMille\_Type/RicercaSanitaria**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce
type	<a href="#">Firma_Type</a>
children	<a href="#">Firma</a> <a href="#">CodiceFiscale</a>

element **Scelta5PerMille\_Type/BeniCulturaliPaesaggistici**


diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce
type	<a href="#">Firma_Type</a>
children	<a href="#">Firma</a> <a href="#">CodiceFiscale</a>

element **Scelta5PerMille\_Type/SostegnoSocialeComune**

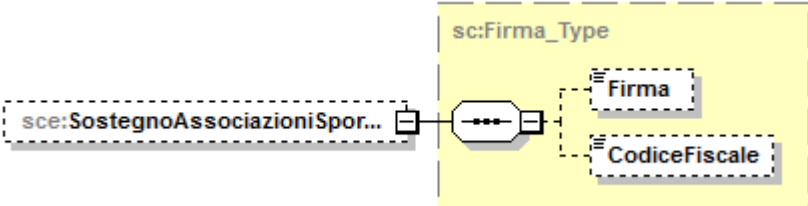
diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce

children	<a href="#">sce:Firma</a>
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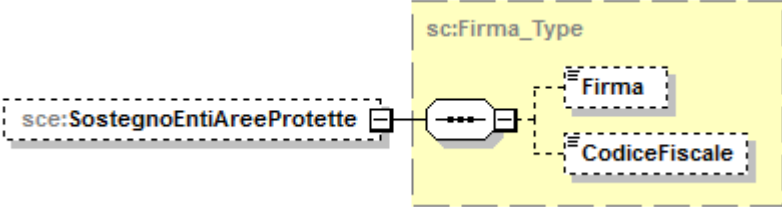
#### element **Scelta5PerMille\_Type/SostegnoSocialeComune/Firma**

diagram	 A diagram showing a dashed box containing the text "sce:Firma".
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce
type	<a href="#">DatoCB_Type</a>
facets	Kind Value pattern [01]

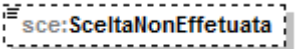
#### element **Scelta5PerMille\_Type/SostegnoAssociazioniSportive**

diagram	 A diagram showing a dashed box containing the text "sce:SostegnoAssociazioniSportive". This box is connected by a line to a central octagonal connector. To the right of the connector is a yellow box labeled "sc:Firma_Type" which contains two sub-elements: "Firma" and "CodiceFiscale".
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce
type	<a href="#">Firma_Type</a>
children	<a href="#">Firma</a> <a href="#">CodiceFiscale</a>

#### element **Scelta5PerMille\_Type/SostegnoEntiAreeProtette**

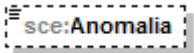
diagram	 A diagram showing a dashed box containing the text "sce:SostegnoEntiAreeProtette". This box is connected by a line to a central octagonal connector. To the right of the connector is a yellow box labeled "sc:Firma_Type" which contains two sub-elements: "Firma" and "CodiceFiscale".
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce
type	<a href="#">Firma_Type</a>
children	<a href="#">Firma</a> <a href="#">CodiceFiscale</a>

#### element **Scelta5PerMille\_Type/SceltaNonEffettuata**

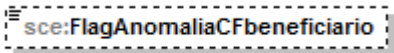
diagram	 A diagram showing a dashed box containing the text "sce:SceltaNonEffettuata".
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce
type	<a href="#">DatoCB_Type</a>

facets	Kind	Value
	pattern	[01]

element **Scelta5PerMille\_Type/Anomalia**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce	
type	restriction of <a href="#">DatoN1_Type</a>	
facets	Kind	Value
	pattern	[1-9]
	enumeration	1
	enumeration	2
	enumeration	3
	enumeration	4
	enumeration	5

element **Scelta5PerMille\_Type/FlagAnomaliaCFbeneficiario**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce	
type	<a href="#">DatoCB_Type</a>	
facets	Kind	Value
	pattern	[01]

# complexType **Scelta8PerMille\_Type**

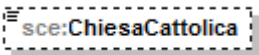
diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce
children	<a href="#">sce:Stato</a> <a href="#">sce:ChiesaCattolica</a> <a href="#">sce:UnioneChieseCristianeAvventiste7giorno</a> <a href="#">sce:AssembleeDiDioInItalia</a> <a href="#">sce:UnioneDelleChieseMetodisteValdesi</a> <a href="#">sce:ChiesaEvangelicaLuteranaInItalia</a> <a href="#">sce:UnioneComunitaEbraicheItaliane</a> <a href="#">sce:SacraArcidiocesiOrtodossaEsarcato</a> <a href="#">sce:ChiesaApostolicaItalia</a> <a href="#">sce:UnioneCristianaEvangelicaBattista</a> <a href="#">sce:UnioneBuddhistaitaliana</a> <a href="#">sce:UnioneInduistaitaliana</a> <a href="#">sce:IstitutoBuddistalbisp</a> <a href="#">sce:SceltaNonEffettuata</a> <a href="#">sce:Anomalia</a>

## element **Scelta8PerMille\_Type/Stato**

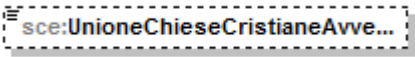
diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce				
type	<a href="#">DatoCB_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[01]</td></tr> </table>	Kind	Value	pattern	[01]
Kind	Value				
pattern	[01]				



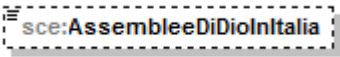
element **Scelta8PerMille\_Type/ChiesaCattolica**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce	
type	<a href="#">DatoCB_Type</a>	
facets	Kind pattern	Value [01]

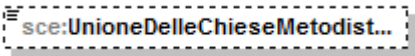
element **Scelta8PerMille\_Type/UnioneChieseCristianeAvventiste7giorno**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce	
type	<a href="#">DatoCB_Type</a>	
facets	Kind pattern	Value [01]


element **Scelta8PerMille\_Type/AssembleeDiDiolnItalia**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce	
type	<a href="#">DatoCB_Type</a>	
facets	Kind pattern	Value [01]

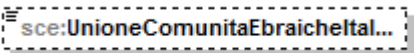
element **Scelta8PerMille\_Type/UnioneDelleChieseMetodisteValdesi**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce	
type	<a href="#">DatoCB_Type</a>	
facets	Kind pattern	Value [01]

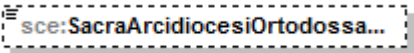
element **Scelta8PerMille\_Type/ChiesaEvangelicaLuteranaInItalia**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce	
type	<a href="#">DatoCB_Type</a>	
facets	Kind pattern	Value [01]

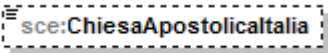
element **Scelta8PerMille\_Type/UnioneComunitaEbraicheItaliane**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce
type	<a href="#">DatoCB_Type</a>
facets	Kind Value pattern [01]

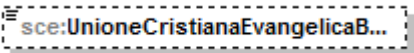
element **Scelta8PerMille\_Type/SacraArcidiocesiOrtodossaEsarcato**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce
type	<a href="#">DatoCB_Type</a>
facets	Kind Value pattern [01]

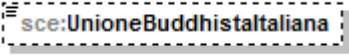
element **Scelta8PerMille\_Type/ChiesaApostolicaItalia**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce
type	<a href="#">DatoCB_Type</a>
facets	Kind Value pattern [01]

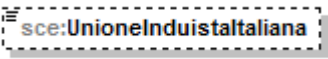
element **Scelta8PerMille\_Type/UnioneCristianaEvangelicaBattista**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce
type	<a href="#">DatoCB_Type</a>
facets	Kind Value pattern [01]

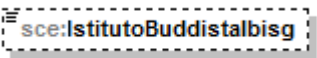
element **Scelta8PerMille\_Type/UnioneBuddhistaitaliana**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce
type	<a href="#">DatoCB_Type</a>
facets	Kind Value pattern [01]

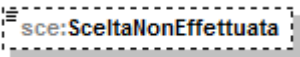
element **Scelta8PerMille\_Type/UnioneInduistaltaliana**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce				
type	<a href="#">DatoCB_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[01]</td></tr> </table>	Kind	Value	pattern	[01]
Kind	Value				
pattern	[01]				

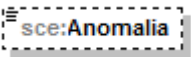
element **Scelta8PerMille\_Type/IstitutoBuddistalbisg**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce				
type	<a href="#">DatoCB_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[01]</td></tr> </table>	Kind	Value	pattern	[01]
Kind	Value				
pattern	[01]				

element **Scelta8PerMille\_Type/SceltaNonEffettuata**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce				
type	<a href="#">DatoCB_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[01]</td></tr> </table>	Kind	Value	pattern	[01]
Kind	Value				
pattern	[01]				

element **Scelta8PerMille\_Type/Anomalia**

diagram											
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce										
type	restriction of <a href="#">DatoN1_Type</a>										
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]</td></tr> <tr> <td>enumeration</td><td>1</td></tr> <tr> <td>enumeration</td><td>2</td></tr> <tr> <td>enumeration</td><td>3</td></tr> </table>	Kind	Value	pattern	[1-9]	enumeration	1	enumeration	2	enumeration	3
Kind	Value										
pattern	[1-9]										
enumeration	1										
enumeration	2										
enumeration	3										

## complexType Scelte\_Type

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce
children	<a href="#">sce:Scelta5PerMille</a> <a href="#">sce:Scelta8PerMille</a> <a href="#">sce:Scelta2PerMille</a>

## element Scelte\_Type/Scelta5PerMille

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce
type	<a href="#">sce:Scelta5PerMille_Type</a>
children	<a href="#">sce:SostegnoVolontariatoNonLucrative</a> <a href="#">sce:RicercaScientifica</a> <a href="#">sce:RicercaSanitaria</a> <a href="#">sce:BeniCulturaliPaesaggistici</a> <a href="#">sce:SostegnoSocialeComune</a> <a href="#">sce:SostegnoAssociazioniSportive</a> <a href="#">sce:SostegnoEntiAreeProtette</a> <a href="#">sce:SceltaNonEffettuata</a> <a href="#">sce:Anomalia</a> <a href="#">sce:FlagAnomaliaCFbeneficiario</a>

element **Scelte\_Type/Scelta8PerMille**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce
type	<a href="#">sce:Scelta8PerMille_Type</a>
children	<a href="#">sce:Stato</a> <a href="#">sce:ChiesaCattolica</a> <a href="#">sce:UnioneChieseCristianeAvventiste7giorno</a> <a href="#">sce:AssembleeDiDioInItalia</a> <a href="#">sce:UnioneDelleChieseMetodisteValdesi</a> <a href="#">sce:ChiesaEvangelicaLuteranaInItalia</a> <a href="#">sce:UnioneComunitaEbraicheitaliane</a> <a href="#">sce:SacraArcidiocesiOrtodossaEsarcato</a> <a href="#">sce:ChiesaApostolicaItalia</a> <a href="#">sce:UnioneCristianaEvangelicaBattista</a> <a href="#">sce:UnioneBuddhistaitaliana</a> <a href="#">sce:UnioneInduistaitaliana</a> <a href="#">sce:IstitutoBuddistalbisp</a> <a href="#">sce:SceltaNonEffettuata</a> <a href="#">sce:Anomalia</a>

## element **Scelte\_Type/Scelta2PerMille**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce
type	<a href="#">sce:Scelta2PerMille_Type</a>
children	<a href="#">sce:Codice</a> <a href="#">sce:Firma</a> <a href="#">sce:SceltaNonEffettuata</a> <a href="#">sce:Anomalia</a>

## simpleType **DatoAN\_Type**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:common				
type	restriction of <b>xs:string</b>				
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>([0-9A-Z\-\]]&amp;quot;){1}([ 0-9A-Z&amp;amp;#92; ' \"- \\. , / ° \\\"(\\) À É Ê Ì Ò Ù Ü &amp;quot; \\\" \\+)*</td></tr> </table>	Kind	Value	pattern	([0-9A-Z\-\]]&quot;){1}([ 0-9A-Z&amp;#92; ' \"- \\. , / ° \\\"(\\) À É Ê Ì Ò Ù Ü &quot; \\\" \\+)*
Kind	Value				
pattern	([0-9A-Z\-\]]&quot;){1}([ 0-9A-Z&amp;#92; ' \"- \\. , / ° \\\"(\\) À É Ê Ì Ò Ù Ü &quot; \\\" \\+)*				

## simpleType **DatoCB12\_Type**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:common				
type	restriction of <b>xs:byte</b>				
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[10]{12}</td></tr> </table>	Kind	Value	pattern	[10]{12}
Kind	Value				
pattern	[10]{12}				

## simpleType **DatoCB\_Type**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:common				
type	restriction of <b>xs:byte</b>				
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[01]</td></tr> </table>	Kind	Value	pattern	[01]
Kind	Value				
pattern	[01]				

## simpleType **DatoCF\_Type**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:common				
type	restriction of <b>xs:string</b>				
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[0-9]{11}[A-Z]{6}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{3}[A-Z]{1}</td></tr> </table>	Kind	Value	pattern	[0-9]{11}[A-Z]{6}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{3}[A-Z]{1}
Kind	Value				
pattern	[0-9]{11}[A-Z]{6}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{3}[A-Z]{1}				

### simpleType DatoCN\_Type

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:common	
type	restriction of <b>xs:string</b>	
facets	Kind	Value
	pattern	[0-9]{11}

### simpleType DatoCP\_Type

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:common	
type	restriction of <b>xs:string</b>	
facets	Kind	Value
	pattern	[0-9]{5}

### simpleType DatoD6\_Type

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:common	
type	restriction of <b>xs:string</b>	
facets	Kind	Value
	pattern	((0[0-9]) (1[0-2]))((19 20)[0-9][0-9])

### simpleType DatoDA\_Type

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:common	
type	restriction of <b>xs:string</b>	
facets	Kind	Value
	pattern	(18 19 20)[0-9]{2}

### simpleType DatoDN\_Type

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:common	
type	restriction of <b>xs:string</b>	
facets	Kind	Value
	pattern	((([0-1-9][12][0-9]3[01])(0[13578]10 12\d{4}))) ((([0-1-9][12][0-9]30)(0[469]11)\d{4}))) ((([0-1-9]1[0-9]2[0-8])(02)\d{4}))) ((29)(02)([02468][048]00)) ((29)(02)([13579][26]00)) ((29)(02)([0-9][0-9][048])) ((29)(02)([0-9][0-9][2468][048])) ((29)(02)([0-9][0-9][13579][26]))))

### simpleType DatoDT\_Type

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:common	
type	restriction of <b>xs:string</b>	
facets	Kind	Value
	pattern	((([0-1-9][12][0-9]3[01])(0[13578]10 12\d{4}))) ((([0-1-9][12][0-9]30)(0[469]11)\d{4}))) ((([0-1-9]1[0-9]2[0-8])(02)\d{4}))) ((29)(02)([02468][048]00)) ((29)(02)([13579][26]00)) ((29)(02)([0-9][0-9][048])) ((29)(02)([0-9][0-9][2468][048])) ((29)(02)([0-9][0-9][13579][26]))))

### simpleType DatoEM\_Type

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:common	
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type	restriction of <b>xs:string</b>	
facets	Kind	Value
	pattern	[a-zA-Z0-9._%'\-'\&quot;?^~=]+@[a-zA-Z0-9.\-]+\.[a-zA-Z]{2,4}

#### simpleType **DatoGA\_Type**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:common	
type	restriction of <b>xs:string</b>	
facets	Kind	Value
	pattern	[1-9](((1-9)[0-9]) ((12)[0-9][0-9]) (3[0-5][0-9]) (36[0-5]))

#### simpleType **DatoN1\_Type**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:common	
type	restriction of <b>xs:string</b>	
facets	Kind	Value
	pattern	[1-9]

#### simpleType **DatoNP\_Type**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:common	
type	restriction of <b>xs:string</b>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*

#### simpleType **DatoNU\_Type**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:common	
type	restriction of <b>xs:string</b>	
facets	Kind	Value
	pattern	(\[1-9]\ [1-9])[0-9]*

#### simpleType **DatoPC\_Type**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:common	
type	restriction of <b>xs:string</b>	
facets	Kind	Value
	pattern	[0-9]?[0-9](,\d{1,3})? 100,0{1,3}?

#### simpleType **DatoPI\_Type**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:common	
type	restriction of <b>xs:string</b>	
facets	Kind	Value
	pattern	[0-7][0-9]{10}



### simpleType **DatoQU\_Type**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:common	
type	restriction of <b>xs:string</b>	
facets	Kind	Value
	pattern	[0-9]+(,[0-9]{1,5})?

### simpleType **DatoTL\_Type**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:common	
type	restriction of <b>xs:string</b>	
facets	Kind	Value
	pattern	[0-9]*

### simpleType **DatoVP\_Type**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:common	
type	restriction of <b>xs:string</b>	
facets	Kind	Value
	pattern	[0-9]+,[0-9]{2}

### simpleType **Casella\_Quadro\_Type**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
type	restriction of <a href="#">DatoAN_Type</a>	
facets	Kind	Value
	pattern	(([0-9A-Z\-\_] &quot;){1}([ 0-9A-Z&amp;] ' \" \\ / ° \\° \\( \\) À Ê É Ì Ò Ù Ü &quot;; \\   \\ +)*
	enumeration	0
	enumeration	1
	enumeration	2
	enumeration	3

### simpleType **Codice\_Carica\_Type**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
type	restriction of <a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*
	enumeration	1
	enumeration	2
	enumeration	3
	enumeration	4
	enumeration	5
	enumeration	6
	enumeration	7
	enumeration	8
	enumeration	9
	enumeration	10
	enumeration	11
	enumeration	12
	enumeration	13
	enumeration	14
	enumeration	15

### simpleType Codice\_Regione\_Type

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
type	restriction of <a href="#">DatoAN_Type</a>	
facets	Kind	Value
	pattern	([0-9A-Z\-\-] &quot;){1}([ 0-9A-Z&amp;#92;]\- \-\. / ° ^\V(\V) À È É Ì Ò Ù Ü &quot; \\ / +)*
	enumeration	1
	enumeration	2
	enumeration	3
	enumeration	4
	enumeration	5
	enumeration	6
	enumeration	7
	enumeration	8
	enumeration	9
	enumeration	10
	enumeration	11
	enumeration	12
	enumeration	13
	enumeration	14
	enumeration	15
	enumeration	16
	enumeration	17
	enumeration	18
	enumeration	19
	enumeration	20
	enumeration	21

### simpleType Natura\_Giuridica\_Type

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
type	restriction of <a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*
	enumeration	1
	enumeration	2
	enumeration	3
	enumeration	4
	enumeration	5
	enumeration	6
	enumeration	7
	enumeration	8
	enumeration	9
	enumeration	10
	enumeration	11
	enumeration	12
	enumeration	13
	enumeration	14
	enumeration	15
	enumeration	16
	enumeration	17
	enumeration	18
	enumeration	19
	enumeration	20
	enumeration	21
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	enumeration	24
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	enumeration	29

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	enumeration	41
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	enumeration	50
	enumeration	51
	enumeration	52
	enumeration	53
	enumeration	54
	enumeration	55
	enumeration	56
	enumeration	57
	enumeration	58
	enumeration	59

#### simpleType **Sesso\_Type**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
type	restriction of <a href="#">DatoAN_Type</a>	
facets	Kind	Value
	pattern	([0-9A-Z\-\_] &quot;){1}([ 0-9A-Z&amp;] '\-\_\., /° ¥\( \) À Ê É Ì Ò Ù Ü &quot; \  \ +)*
	enumeration	M
	enumeration	F

#### simpleType **Situazione\_Type**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
type	restriction of <a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*
	enumeration	1
	enumeration	2
	enumeration	3
	enumeration	4
	enumeration	5
	enumeration	6
	enumeration	7

#### simpleType **Stato\_Type**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
type	restriction of <a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*
	enumeration	1
	enumeration	2
	enumeration	3

	enumeration	4
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#### simpleType **Eventi\_Ecc\_Type**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
type	restriction of <b>xs:string</b>	
facets	Kind	Value
	enumeration	1
	enumeration	2
	enumeration	3
	enumeration	4

#### simpleType **Estero**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:common	
type	restriction of <b>xs:string</b>	
facets	Kind	Value
	enumeration	EE

#### simpleType **PE\_Type**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:common	
type	union of ( <a href="#">ProvinciItaliane</a> , <a href="#">Estero</a> )	

#### simpleType **PN\_Type**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:common	
type	union of ( <a href="#">ProvinciItaliane</a> , <a href="#">ProvincieCroate</a> , <a href="#">Estero</a> , <a href="#">ProvincieSoppresse</a> )	

#### simpleType **PR\_Type**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:common	
type	union of ( <a href="#">ProvinciItaliane</a> )	

#### simpleType **ProvincieCroate**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:common	
type	restriction of <b>xs:string</b>	
facets	Kind	Value
	enumeration	FU
	enumeration	PL
	enumeration	ZA

#### simpleType **ProvinciItaliane**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:common	
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type	restriction of <b>xs:string</b>	
facets	Kind	Value
	enumeration	AG
	enumeration	AL
	enumeration	AN
	enumeration	AO
	enumeration	AP
	enumeration	AQ
	enumeration	AR
	enumeration	AT
	enumeration	AV
	enumeration	BA
	enumeration	BG
	enumeration	BI
	enumeration	BL
	enumeration	BN
	enumeration	BO
	enumeration	BR
	enumeration	BS
	enumeration	BT
	enumeration	BZ
	enumeration	CA
	enumeration	CB
	enumeration	CE
	enumeration	CH
	enumeration	CI
	enumeration	CL
	enumeration	CN
	enumeration	CO
	enumeration	CR
	enumeration	CS
	enumeration	CT
	enumeration	CZ
	enumeration	EN
	enumeration	FC
	enumeration	FE
	enumeration	FG
	enumeration	FI
	enumeration	FM
	enumeration	FR
	enumeration	GE
	enumeration	GO
	enumeration	GR
	enumeration	IM
	enumeration	IS
	enumeration	KR
	enumeration	LC
	enumeration	LE
	enumeration	LI
	enumeration	LO
	enumeration	LT
	enumeration	LU
	enumeration	MB
	enumeration	MC
	enumeration	ME
	enumeration	MI
	enumeration	MN
	enumeration	MO
	enumeration	MS
	enumeration	MT
	enumeration	NA
	enumeration	NO
	enumeration	NU
	enumeration	OG
	enumeration	OR
	enumeration	OT
	enumeration	PA

	enumeration	PC
	enumeration	PD
	enumeration	PE
	enumeration	PG
	enumeration	PI
	enumeration	PN
	enumeration	PO
	enumeration	PR
	enumeration	PT
	enumeration	PU
	enumeration	PV
	enumeration	PZ
	enumeration	RA
	enumeration	RC
	enumeration	RE
	enumeration	RG
	enumeration	RI
	enumeration	RM
	enumeration	RN
	enumeration	RO
	enumeration	SA
	enumeration	SI
	enumeration	SO
	enumeration	SP
	enumeration	SR
	enumeration	SS
	enumeration	SV
	enumeration	TA
	enumeration	TE
	enumeration	TN
	enumeration	TO
	enumeration	TP
	enumeration	TR
	enumeration	TS
	enumeration	TV
	enumeration	UD
	enumeration	VA
	enumeration	VB
	enumeration	VC
	enumeration	VE
	enumeration	VI
	enumeration	VR
	enumeration	VS
	enumeration	VT
	enumeration	VV

#### simpleType **ProvinciaSoppresse**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:common	
type	restriction of <b>xs:string</b>	
facets	Kind	Value
	enumeration	FO
	enumeration	PS

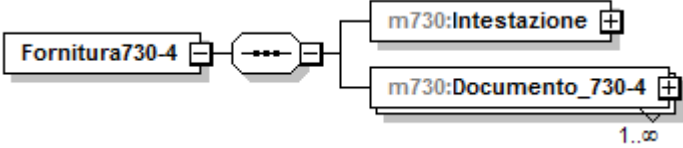
#### Schema **fornitura734\_2018\_v1.xsd**

schema location: **fornitura734\_2018\_v1.xsd**  
 attributeFormDefault: **unqualified**  
 elementFormDefault: **qualified**  
 targetNamespace: **urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730**

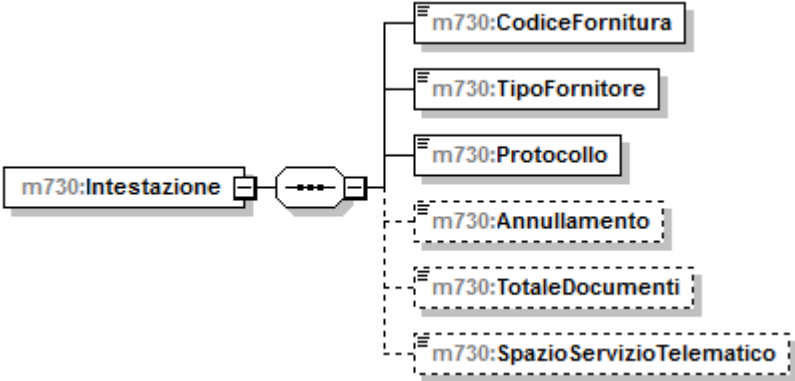
Elements

## [Fornitura730-4](#)

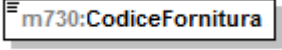
### element **Fornitura730-4**

diagram	 The diagram shows the Fornitura730-4 element as a container. Inside, there is a sequence of two elements: m730:Instestazione and m730:Documento_730-4. The m730:Documento_730-4 element has a cardinality of 1..∞.
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:Instestazione</a> <a href="#">m730:Documento_730-4</a>

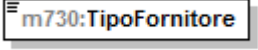
### element **Fornitura730-4/Instestazione**

diagram	 The diagram shows the m730:Instestazione element as a container. Inside, there is a sequence of six elements: m730:CodiceFornitura, m730:TipoFornitore, m730:Protocollo, m730:Annullamento, m730:TotaleDocumenti, and m730:SpazioServizioTelematico. The last three elements are shown with dashed borders, indicating they are optional.
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:CodiceFornitura</a> <a href="#">m730:TipoFornitore</a> <a href="#">m730:Protocollo</a> <a href="#">m730:Annullamento</a> <a href="#">m730:TotaleDocumenti</a> <a href="#">m730:SpazioServizioTelematico</a>

### element **Fornitura730-4/Instestazione/CodiceFornitura**

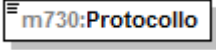
diagram	 The diagram shows the m730:CodiceFornitura element as a simple container.				
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoAN_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>([0-9A-Z\-\_]{1})([0-9A-Z&amp;amp;#x201E;] " - \., / " \( \) À É È Ò Ù Ü &amp;quot; \  \+)*</td> </tr> </tbody> </table>	Kind	Value	pattern	([0-9A-Z\-\_]{1})([0-9A-Z&amp;#x201E;] " - \., / " \( \) À É È Ò Ù Ü &quot; \  \+)*
Kind	Value				
pattern	([0-9A-Z\-\_]{1})([0-9A-Z&amp;#x201E;] " - \., / " \( \) À É È Ò Ù Ü &quot; \  \+)*				

### element **Fornitura730-4/Instestazione/TipoFornitore**

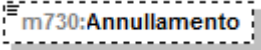
diagram	 The diagram shows the m730:TipoFornitore element as a simple container.
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730

type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*

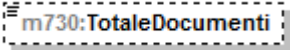
#### element Fornitura730-4/Intestazione/Protocollo

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	restriction of <a href="#">DatoAN_Type</a>	
facets	Kind	Value
	pattern	(([0-9A-Z-] &quot;){1}([ 0-9A-Z&amp;] " - \\. / "^\\( \\) À É È Ì Ò Ù Ü &quot;;\\ \\ \\+)*

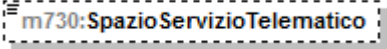
#### element Fornitura730-4/Intestazione/Annullamento

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoCB_Type</a>	
facets	Kind	Value
	pattern	[01]

#### element Fornitura730-4/Intestazione/TotaleDocumenti

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*

#### element Fornitura730-4/Intestazione/SpazioServizioTelematico

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	restriction of <a href="#">DatoAN_Type</a>	
facets	Kind	Value
	pattern	(([0-9A-Z-] &quot;){1}([ 0-9A-Z&amp;] " - \\. / "^\\( \\) À É È Ì Ò Ù Ü &quot;;\\ \\ \\+)*



element **Fornitura730-4/Documento\_730-4**

diagram	<pre> classDiagram     class m730_Documento_730_4 {         +m730_DatiAnagraficiDichiarante         +m730_Sostituto         +m730_SoggettoAssFiscale730_4         +m730_AltriDati         +m730_DatiContabili730_4     }     m730_Documento_730_4 "1..∞" -- "*" m730_Documento_730_4     </pre>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Documento_730-4</a>

## **ALLEGATO B**

**Specifiche tecniche per la trasmissione  
dei modelli 730-4/2018 e 730-4/2018 integrativo  
all'INPS**

# SPECIFICHE TECNICHE PER LA TRASMISSIONE DELLE COMUNICAZIONI RELATIVE AL RISULTATO CONTABILE CHE I CENTRI DI ASSISTENZA FISCALE ED I PROFESSIONISTI ABILITATI DEVONO INVIARE ALL'INPS (MODELLO 730-4 E 730-4 INTEGRATIVO)

## 1. AVVERTENZE GENERALI

I CAF dipendenti e i professionisti abilitati sono tenuti ad inviare, in via telematica, all'**INPS** la comunicazione con l'esito contabile delle dichiarazioni ai fini del conguaglio, a credito o a debito, da effettuare in sede di ritenuta d'acconto.

**Il linguaggio adottato è quello XML** (eXtensible Markup Language).

L'XML è un metalinguaggio, ossia una “grammatica”, per la definizione di documenti da gestire con strumenti informatici. Per “grammatica” si intende l'insieme standard di definizioni e di regole sintattiche mediante le quali la struttura logica di un documento viene tradotta in una corrispondente struttura fisica, composta di elementi sintattici chiamati **tag**, ossia sequenze di caratteri delimitate dai segni '<' e '>'.

Concretamente, un file XML è un file di testo costituito da diversi **elementi** individuati dai **tag**, ciascuno dei quali identifica un componente logico del documento.

Gli **elementi** sono organizzati secondo una **struttura gerarchica**: ciascun **elemento** può infatti contenere altri elementi (**sottoelementi**) oppure del testo. L'elemento principale della struttura “ad albero” così ottenuta è denominato **radice** (**root element**).

La fornitura oggetto della trasmissione telematica deve essere conforme alle specifiche dell'eXtensible Markup Language (XML) 1.0 (raccomandazione WC3 10 febbraio 1998) e deve essere codificata secondo la codifica UTF-8.

Il contenuto della fornitura xml, deve inoltre soddisfare la sintassi descritta nel file XSD denominato “**fornitura734\_Inps\_2018\_v1.xsd**”, allegato al presente documento.

## Schema forniture734\_Inps\_2018\_v1.xsd

schema location: **forniture734\_Inps\_2018\_v1.xsd**  
 attributeFormDefault: **unqualified**  
 elementFormDefault: **qualified**  
 targetNamespace: **urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730**

Elements

### [FornitureInps730-4](#)

#### element FornitureInps730-4

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:Intestazione</a> <a href="#">m730:Documento_730-4</a>

#### element FornitureInps730-4/Intestazione

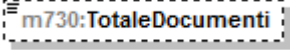
diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:CodiceFornitura</a> <a href="#">m730:TotaleDocumenti</a> <a href="#">m730:CodiceFiscaleSostituto</a> <a href="#">m730:SoggettoAssFiscale730-4</a> <a href="#">m730:InformazioniServizio</a>

#### element FornitureInps730-4/Intestazione/CodiceFornitura


diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730

type	<a href="#">DatoAN_Type</a>	
facets	Kind	Value
	pattern	([0-9A-Z\-\_]\&quot;){1}([ 0-9A-Z&amp;]\&quot; \- \_ \, / \°\^\(\)\ À É È Ò Ù Ü \&quot; \ \ /+)*

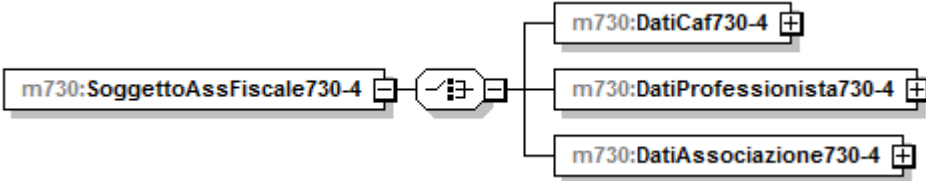
#### element FornituraInps730-4/Intestazione/TotaleDocumenti

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*

#### element FornituraInps730-4/Intestazione/CodiceFiscaleSostituto

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoCN_Type</a>	
facets	Kind	Value
	pattern	[0-9]{11}

#### element FornituraInps730-4/Intestazione/SoggettoAssFiscale730-4

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
children	<a href="#">m730:DatiCaf730-4</a> <a href="#">m730:DatiProfessionista730-4</a> <a href="#">m730:DatiAssociazione730-4</a>	


element **FornituraInps730-4/Intestazione/SoggettoAssFiscale730-4/DatiCaf730-4**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	extension of <a href="#">m730:Dati_CAF_Type</a>
children	<a href="#">m730:CFCaf</a> <a href="#">m730:DenominazioneCaf</a> <a href="#">m730:NumeroAlbo</a> <a href="#">m730:DomicilioCaf</a> <a href="#">m730:UfficioPerifericoCaf</a>

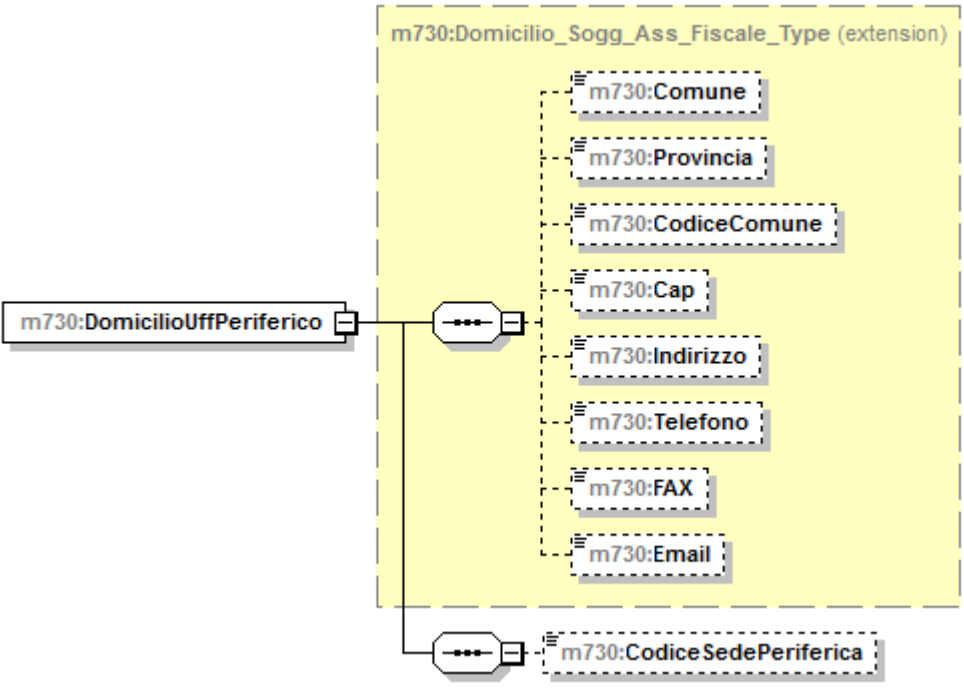
element **FornituraInps730-4/Intestazione/SoggettoAssFiscale730-4/DatiCaf730-4/DomicilioCaf**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Domicilio_Sogg_Ass_Fiscale_Type</a>
children	<a href="#">m730:Comune</a> <a href="#">m730:Provincia</a> <a href="#">m730:CodiceComune</a> <a href="#">m730:Cap</a> <a href="#">m730:Indirizzo</a> <a href="#">m730:Telefono</a> <a href="#">m730:FAX</a> <a href="#">m730:Email</a>

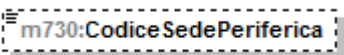
element **FornituraInps730-4/Intestazione/SoggettoAssFiscale730-4/DatiCaf730-4/UfficioPerifericoCaf**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:DomicilioUffPeriferico</a>

element **FornituraInps730-4/Intestazione/SoggettoAssFiscale730-4/DatiCaf730-4/UfficioPerifericoCaf/DomicilioUffPeriferico**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	extension of <a href="#">m730:Domicilio_Sogg_Ass_Fiscale_Type</a>
children	<a href="#">m730:Comune</a> <a href="#">m730:Provincia</a> <a href="#">m730:CodiceComune</a> <a href="#">m730:Cap</a> <a href="#">m730:Indirizzo</a> <a href="#">m730:Telefono</a> <a href="#">m730:FAX</a> <a href="#">m730:Email</a> <a href="#">m730:CodiceSedePeriferica</a>

element **FornituraInps730-4/Intestazione/SoggettoAssFiscale730-4/DatiCaf730-4/UfficioPerifericoCaf/DomicilioUffPeriferico/CodiceSedePeriferica**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoAN_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>([0-9A-Z-])&amp;quot;}{1}([ 0-9A-Z&amp;amp;:] ' \" data-bbox="195 825 720 850"&gt; </td></tr></table>	Kind	Value	pattern	([0-9A-Z-])&quot;}{1}([ 0-9A-Z&amp;:] ' \" data-bbox="195 825 720 850">
Kind	Value				
pattern	([0-9A-Z-])&quot;}{1}([ 0-9A-Z&amp;:] ' \" data-bbox="195 825 720 850">				

element **FornituraInps730-4/Intestazione/SoggettoAssFiscale730-4/DatiProfessionista730-4**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	extension of <a href="#">m730:Dati Professionista Type</a>
children	<a href="#">m730:CFProfessionista</a> <a href="#">m730:CognomeProfessionista</a> <a href="#">m730:NomeProfessionista</a> <a href="#">m730:DomicilioProf</a>

element **FornituraInps730-4/Intestazione/SoggettoAssFiscale730-4/DatiProfessionista730-4/DomicilioProf**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Domicilio Sogg Ass Fiscale Type</a>
children	<a href="#">m730:Comune</a> <a href="#">m730:Provincia</a> <a href="#">m730:CodiceComune</a> <a href="#">m730:Cap</a> <a href="#">m730:Indirizzo</a> <a href="#">m730:Telefono</a> <a href="#">m730:FAX</a> <a href="#">m730:Email</a>



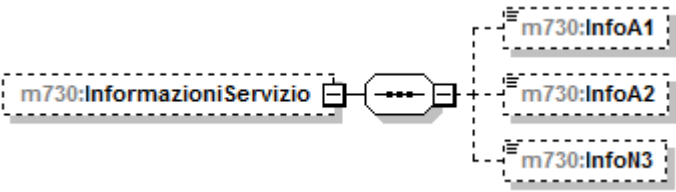
element **FornituraInps730-4/Intestazione/SoggettoAssFiscale730-4/DatiAssociazione730-4**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	extension of <a href="#">m730:Dati_Associazioni_Professionale_Type</a>
children	<a href="#">m730:CFAssociazione</a> <a href="#">m730:DenominazioneAssociazione</a> <a href="#">m730:CFProfessionista</a> <a href="#">m730:CognomeProfessionista</a> <a href="#">m730:NomeProfessionista</a> <a href="#">m730:DomicilioAssociazione</a>

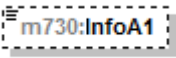
element **FornituraInps730-4/Intestazione/SoggettoAssFiscale730-4/DatiAssociazione730-4/DomicilioAssociazione**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Domicilio_Sogg_Ass_Fiscale_Type</a>
children	<a href="#">m730:Comune</a> <a href="#">m730:Provincia</a> <a href="#">m730:CodiceComune</a> <a href="#">m730:Cap</a> <a href="#">m730:Indirizzo</a> <a href="#">m730:Telefono</a> <a href="#">m730:FAX</a> <a href="#">m730:Email</a>

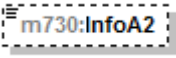
element **FornituraInps730-4/Intestazione/InformazioniServizio**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:InfoA1</a> <a href="#">m730:InfoA2</a> <a href="#">m730:InfoN3</a>

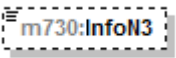
element **FornituraInps730-4/Intestazione/InformazioniServizio/InfoA1**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoAN_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>(([0-9A-Z\-\]]&amp;quot;){1}([ 0-9A-Z&amp;amp;:] '[-\.\.,/ °\^\(\)\ À É Ê Ï Ò Ù Ü &amp;quot; \\ / +)*</td> </tr> </tbody> </table>	Kind	Value	pattern	(([0-9A-Z\-\]]&quot;){1}([ 0-9A-Z&amp;:] '[-\.\.,/ °\^\(\)\ À É Ê Ï Ò Ù Ü &quot; \\ / +)*
Kind	Value				
pattern	(([0-9A-Z\-\]]&quot;){1}([ 0-9A-Z&amp;:] '[-\.\.,/ °\^\(\)\ À É Ê Ï Ò Ù Ü &quot; \\ / +)*				

element **FornituraInps730-4/Intestazione/InformazioniServizio/InfoA2**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoAN_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>(([0-9A-Z\-\]]&amp;quot;){1}([ 0-9A-Z&amp;amp;:] '[-\.\.,/ °\^\(\)\ À É Ê Ï Ò Ù Ü &amp;quot; \\ / +)*</td> </tr> </tbody> </table>	Kind	Value	pattern	(([0-9A-Z\-\]]&quot;){1}([ 0-9A-Z&amp;:] '[-\.\.,/ °\^\(\)\ À É Ê Ï Ò Ù Ü &quot; \\ / +)*
Kind	Value				
pattern	(([0-9A-Z\-\]]&quot;){1}([ 0-9A-Z&amp;:] '[-\.\.,/ °\^\(\)\ À É Ê Ï Ò Ù Ü &quot; \\ / +)*				

element **FornituraInps730-4/Intestazione/InformazioniServizio/InfoN3**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNU_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>(\[1-9\][1-9])[0-9]*</td> </tr> </tbody> </table>	Kind	Value	pattern	(\[1-9\][1-9])[0-9]*
Kind	Value				
pattern	(\[1-9\][1-9])[0-9]*				

# element **FornituraInps730-4/Documento\_730-4**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Documento_730-4</a>
children	<a href="#">m730:DatiAnagraficiDichiarante</a> <a href="#">m730:Sostituto</a> <a href="#">m730:SoggettoAssFiscale730-4</a> <a href="#">m730:AltriDati</a> <a href="#">m730:DatiContabili730-4</a>

# element **Documento730**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730

type	<a href="#">m730:Documento_730_Type</a>				
children	<a href="#">m730:DichiarazioneDich</a> <a href="#">m730:DichiarazioneCon</a> <a href="#">m730:AltriDati</a> <a href="#">m730:Sostituto</a> <a href="#">m730:Mod730DipendentiSenzaSostituto</a> <a href="#">m730:SoggettoAssFiscaleDoc</a> <a href="#">m730:Documento_730-4</a> <a href="#">m730:EsitiContabili</a> <a href="#">m730:DatiRettificati</a>				
attributes	Name <a href="#">identificativo</a>	Type <a href="#">Identificativo_Type</a>	Use required	Default	Fixed

#### complexType **Acconti\_Altri\_Dati\_Type**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
children	<a href="#">m730:IncapientiDetrazioneFigli</a> <a href="#">m730:IncapientiDetrazioneLocazione</a> <a href="#">m730:RestituzioneBonusFiscale</a> <a href="#">m730:RestituzioneBonusStraordinario</a> <a href="#">m730:Pignoramento</a>				

#### element **Acconti\_Altri\_Dati\_Type/IncapientiDetrazioneFigli**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	Kind	Value			
	pattern	[1-9]{1}[0-9]*			

#### element **Acconti\_Altri\_Dati\_Type/IncapientiDetrazioneLocazione**

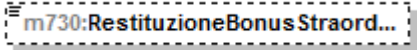
diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	Kind	Value			
	pattern	[1-9]{1}[0-9]*			

#### element **Acconti\_Altri\_Dati\_Type/RestituzioneBonusFiscale**

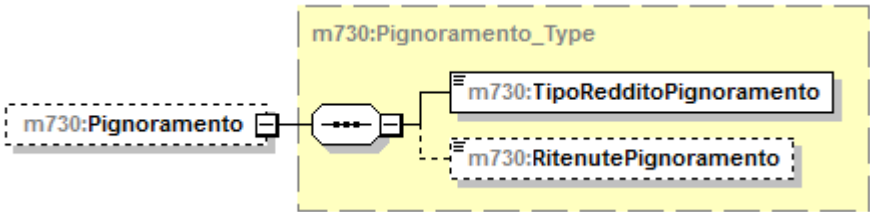
diagram					
---------	--	--	--	--	--

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*

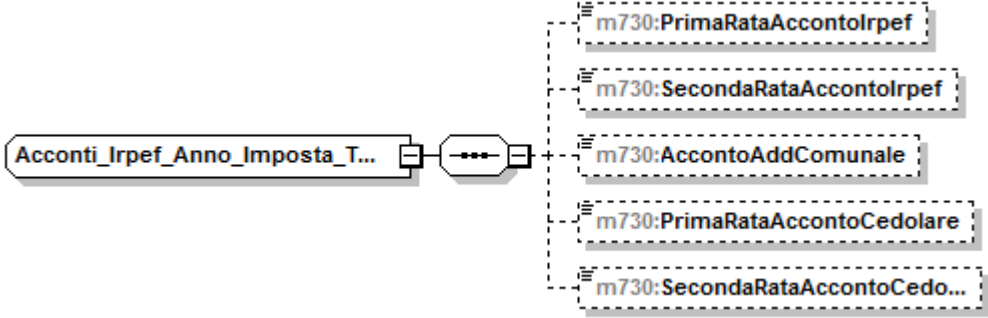
#### element **Acconti\_Altri\_Dati\_Type/RestituzioneBonusStraordinario**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*

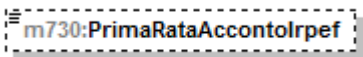
#### element **Acconti\_Altri\_Dati\_Type/Pignoramento**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">m730:Pignoramento_Type</a>	
children	<a href="#">m730:TipoRedditoPignoramento</a> <a href="#">m730:RitenutePignoramento</a>	


#### complexType **Acconti\_Irpef\_Anno\_Imposta\_Type**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
children	<a href="#">m730:PrimaRataAccontoIrpef</a> <a href="#">m730:SecondaRataAccontoIrpef</a> <a href="#">m730:AccontoAddComunale</a> <a href="#">m730:PrimaRataAccontoCedolare</a> <a href="#">m730:SecondaRataAccontoCedolare</a>	


element **Acconti\_Irpef\_Anno\_Imposta\_Type/PrimaRataAccontolrpef**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP_Type</a>
facets	Kind Value pattern [1-9]{1}[0-9]*

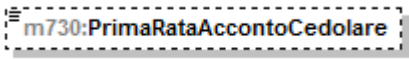
element **Acconti\_Irpef\_Anno\_Imposta\_Type/SecondaRataAccontolrpef**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP_Type</a>
facets	Kind Value pattern [1-9]{1}[0-9]*

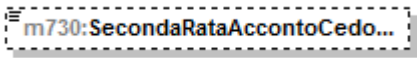
element **Acconti\_Irpef\_Anno\_Imposta\_Type/AccontoAddComunale**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP_Type</a>
facets	Kind Value pattern [1-9]{1}[0-9]*

element **Acconti\_Irpef\_Anno\_Imposta\_Type/PrimaRataAccontoCedolare**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP_Type</a>
facets	Kind Value pattern [1-9]{1}[0-9]*

element **Acconti\_Irpef\_Anno\_Imposta\_Type/SecondaRataAccontoCedolare**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP_Type</a>
facets	Kind Value pattern [1-9]{1}[0-9]*

## complexType **Acconti\_Ritenute\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:PrimoModulo</a> <a href="#">m730:Modulo</a>

## element **Acconti\_Ritenute\_Type/PrimoModulo**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Primo_Modulo_Acconti_Ritenute_Type</a>
children	<a href="#">m730:AccontiIrpef</a> <a href="#">m730:AltreRitenute</a> <a href="#">m730:Eccedenze</a> <a href="#">m730:EccedenzeOltreAnno</a> <a href="#">m730:RitenuteAccontiSospesi</a> <a href="#">m730:MisuraAcconti</a> <a href="#">m730:EsenzioneAddComunale</a> <a href="#">m730:Dati730Integrativo</a> <a href="#">m730:AccontiAltriDati</a> <a href="#">m730:LocazioniBrevi</a>

element **Acconti\_Ritenute\_Type/Modulo**

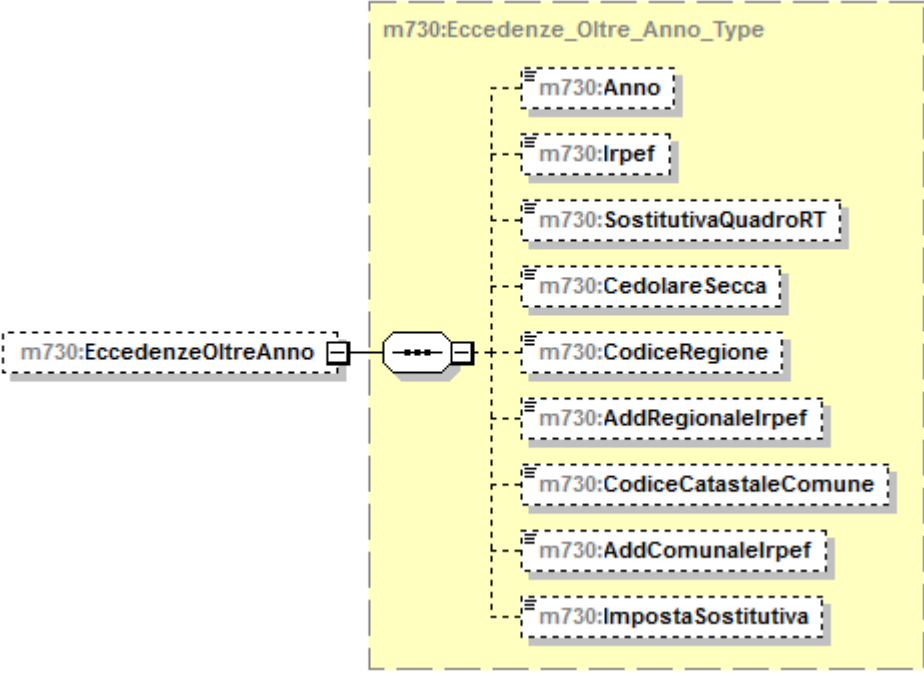
diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:AltreRitenute</a> <a href="#">m730:EccedenzeOltreAnno</a> <a href="#">m730:Pignoramento</a>

element **Acconti\_Ritenute\_Type/Modulo/AltreRitenute**

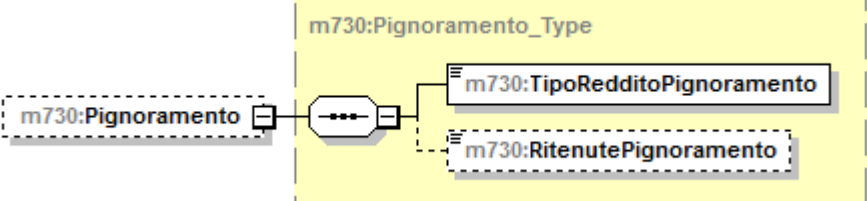
diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Altre_Ritenute_Type</a>
children	<a href="#">m730:Codice</a> <a href="#">m730:AltreRitenuteIrpef</a> <a href="#">m730:AddizionaleRegionale</a> <a href="#">m730:AddizionaleComunale</a> <a href="#">m730:AddRegionaleIrpefAttivitaSport</a> <a href="#">m730:AddComunaleIrpefAttivitaSport</a> <a href="#">m730:IrpefLavoriSocialmenteUtili</a> <a href="#">m730:AddRegionaleIrpefLavoriSoc Utili</a>



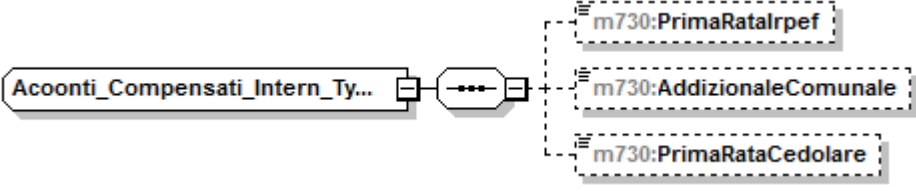
element **Acconti\_Ritenute\_Type/Modulo/EccedenzeOltreAnno**

diagram	 <p>The diagram shows the structure of the <b>m730:EccedenzeOltreAnno</b> type. It is a complex type containing a sequence of elements. The root element is <b>m730:EccedenzeOltreAnno</b>, which is connected to a sequence container (a rectangle with three dots). This container holds the following elements in order: <b>m730:Anno</b>, <b>m730:Irpef</b>, <b>m730:SostitutivaQuadroRT</b>, <b>m730:CedolareSecca</b>, <b>m730:CodiceRegione</b>, <b>m730:AddRegionaleIrpef</b>, <b>m730:CodiceCatastaleComune</b>, <b>m730:AddComunaleIrpef</b>, and <b>m730:ImpostaSostitutiva</b>. The entire structure is enclosed in a dashed box labeled <b>m730:Eccedenze_Oltre_Anno_Type</b>.</p>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Eccedenze_Oltre_Anno_Type</a>
children	<a href="#">m730:Anno</a> <a href="#">m730:Irpef</a> <a href="#">m730:SostitutivaQuadroRT</a> <a href="#">m730:CedolareSecca</a> <a href="#">m730:CodiceRegione</a> <a href="#">m730:AddRegionaleIrpef</a> <a href="#">m730:CodiceCatastaleComune</a> <a href="#">m730:AddComunaleIrpef</a> <a href="#">m730:ImpostaSostitutiva</a>

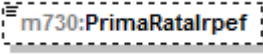
element **Acconti\_Ritenute\_Type/Modulo/Pignoramento**

diagram	 <p>The diagram shows the structure of the <b>m730:Pignoramento</b> type. It is a complex type containing a sequence of elements. The root element is <b>m730:Pignoramento</b>, which is connected to a sequence container (a rectangle with three dots). This container holds the following elements in order: <b>m730:TipoRedditoPignoramento</b> and <b>m730:RitenutePignoramento</b>. The entire structure is enclosed in a dashed box labeled <b>m730:Pignoramento_Type</b>.</p>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Pignoramento_Type</a>
children	<a href="#">m730:TipoRedditoPignoramento</a> <a href="#">m730:RitenutePignoramento</a>

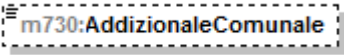
## complexType **Acoonti\_Compensati\_Intern\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:PrimaRatalrpef</a> <a href="#">m730:AddizionaleComunale</a> <a href="#">m730:PrimaRataCedolare</a>

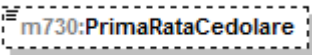
## element **Acoonti\_Compensati\_Intern\_Type/PrimaRatalrpef**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

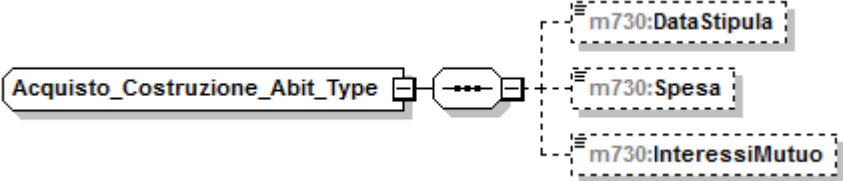
## element **Acoonti\_Compensati\_Intern\_Type/AddizionaleComunale**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

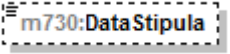
## element **Acoonti\_Compensati\_Intern\_Type/PrimaRataCedolare**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

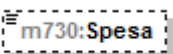
## complexType **Acquisto\_Costruzione\_Abit\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:DataStipula</a> <a href="#">m730:Spesa</a> <a href="#">m730:InteressiMutuo</a>

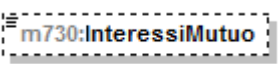
## element **Acquisto\_Costruzione\_Abit\_Type/DataStipula**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoDT_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>((([0-9]{12}[0-9]{3}[01])([013578]{10}12)\d{4})) ((([0-9]{12}[0-9]{30})([469]{11})\d{4})) ((([0-9]{1}[0-9]{2}[0-8])([02]\d{4})) ((29)(02)([02468]{048}00)) ((29)(02)([13579]{26}00)) ((29)(02)([0-9]{0}[048])) ((29)(02)([0-9]{0-9}[2468]{048})) ((29)(02)([0-9]{0-9}[13579]{26})))</td> </tr> </tbody> </table>	Kind	Value	pattern	((([0-9]{12}[0-9]{3}[01])([013578]{10}12)\d{4})) ((([0-9]{12}[0-9]{30})([469]{11})\d{4})) ((([0-9]{1}[0-9]{2}[0-8])([02]\d{4})) ((29)(02)([02468]{048}00)) ((29)(02)([13579]{26}00)) ((29)(02)([0-9]{0}[048])) ((29)(02)([0-9]{0-9}[2468]{048})) ((29)(02)([0-9]{0-9}[13579]{26})))
Kind	Value				
pattern	((([0-9]{12}[0-9]{3}[01])([013578]{10}12)\d{4})) ((([0-9]{12}[0-9]{30})([469]{11})\d{4})) ((([0-9]{1}[0-9]{2}[0-8])([02]\d{4})) ((29)(02)([02468]{048}00)) ((29)(02)([13579]{26}00)) ((29)(02)([0-9]{0}[048])) ((29)(02)([0-9]{0-9}[2468]{048})) ((29)(02)([0-9]{0-9}[13579]{26})))				

## element **Acquisto\_Costruzione\_Abit\_Type/Spesa**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-9]{1}[0-9]*</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

## element **Acquisto\_Costruzione\_Abit\_Type/InteressiMutuo**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-9]{1}[0-9]*</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

## complexType **Addizionali\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:Imponibile</a> <a href="#">m730:AddRegDovuta</a> <a href="#">m730:AddRegCertif</a> <a href="#">m730:EccedenzaAddReg</a> <a href="#">m730:AddComDovuta</a> <a href="#">m730:AddComCertif</a> <a href="#">m730:EccedenzaAddCom</a> <a href="#">m730:AccontoAddCom</a> <a href="#">m730:AccontoAddComCertif</a>

## element **Addizionali\_Type/Imponibile**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

## element **Addizionali\_Type/AddRegDovuta**

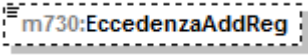
diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

## element **Addizionali\_Type/AddRegCertif**


diagram	
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namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*


#### element **Addizionali\_Type/EccedenzaAddReg**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNU_Type</a>	
facets	Kind	Value
	pattern	(\[1-9\]\[1-9\])[0-9]*

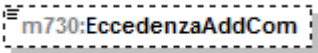
#### element **Addizionali\_Type/AddComDovuta**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*


#### element **Addizionali\_Type/AddComCertif**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*

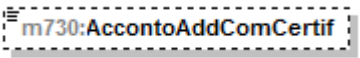
#### element **Addizionali\_Type/EccedenzaAddCom**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNU_Type</a>	
facets	Kind	Value
	pattern	(\[1-9\]\[1-9\])[0-9]*

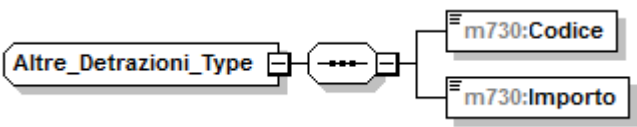
element **Addizionali\_Type/AccontoAddCom**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <tr> <th>Kind</th> <th>Value</th> </tr> <tr> <td>pattern</td> <td>[1-9]{1}[0-9]*</td> </tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

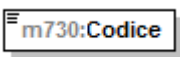
element **Addizionali\_Type/AccontoAddComCertif**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <tr> <th>Kind</th> <th>Value</th> </tr> <tr> <td>pattern</td> <td>[1-9]{1}[0-9]*</td> </tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				


complexType **Altre\_Detrazioni\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:Codice</a> <a href="#">m730:Importo</a>

element **Altre\_Detrazioni\_Type/Codice**

diagram									
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730								
type	<a href="#">m730:Codice</a> <a href="#">Altre_Detrazioni_Type</a>								
facets	<table border="1"> <tr> <th>Kind</th> <th>Value</th> </tr> <tr> <td>pattern</td> <td>[1-9]{1}[0-9]*</td> </tr> <tr> <td>enumeration</td> <td>1</td> </tr> <tr> <td>enumeration</td> <td>2</td> </tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*	enumeration	1	enumeration	2
Kind	Value								
pattern	[1-9]{1}[0-9]*								
enumeration	1								
enumeration	2								

element **Altre\_Detrazioni\_Type/Importo**

diagram			
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730		
type	<a href="#">DatoNP_Type</a>		
facets	<table border="1"> <tr> <th>Kind</th> <th>Value</th> </tr> </table>	Kind	Value
Kind	Value		

	pattern	[1-9]{1}[0-9]*
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### complexType **Altre\_Ritenute\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:Codice</a> <a href="#">m730:AltreRitenuteIrpef</a> <a href="#">m730:AddizionaleRegionale</a> <a href="#">m730:AddizionaleComunale</a> <a href="#">m730:AddRegionaleIrpefAttivitaSport</a> <a href="#">m730:AddComunaleIrpefAttivitaSport</a> <a href="#">m730:IrpefLavoriSocialmenteUtili</a> <a href="#">m730:AddRegionaleIrpefLavoriSoc Utili</a>

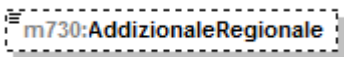
### element **Altre\_Ritenute\_Type/Codice**

diagram									
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730								
type	restriction of <a href="#">DatoN1_Type</a>								
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[1-9]</td></tr> <tr> <td>enumeration</td><td>1</td></tr> <tr> <td>enumeration</td><td>2</td></tr> </table>	Kind	Value	pattern	[1-9]	enumeration	1	enumeration	2
Kind	Value								
pattern	[1-9]								
enumeration	1								
enumeration	2								

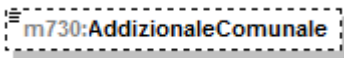
### element **Altre\_Ritenute\_Type/AltreRitenuteIrpef**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

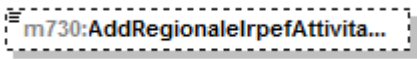
element **Altre\_Ritenute\_Type/AddizionaleRegionale**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP_Type</a>
facets	Kind Value pattern [1-9]{1}[0-9]*

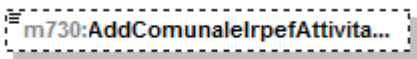
element **Altre\_Ritenute\_Type/AddizionaleComunale**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP_Type</a>
facets	Kind Value pattern [1-9]{1}[0-9]*

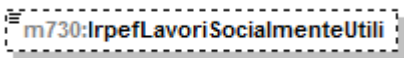
element **Altre\_Ritenute\_Type/AddRegionaleIrpefAttivitaSport**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP_Type</a>
facets	Kind Value pattern [1-9]{1}[0-9]*

element **Altre\_Ritenute\_Type/AddComunaleIrpefAttivitaSport**

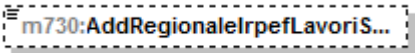
diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP_Type</a>
facets	Kind Value pattern [1-9]{1}[0-9]*

element **Altre\_Ritenute\_Type/IrpefLavoriSocialmenteUtili**

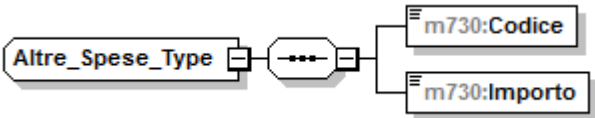
diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP_Type</a>
facets	Kind Value pattern [1-9]{1}[0-9]*




element **Altre\_Ritenute\_Type/AddRegionaleIrpefLavoriSoc\_Utili**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-9]{1}[0-9]*</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

complexType **Altre\_Spese\_Type**


diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:Codice</a> <a href="#">m730:Importo</a>

element **Altre\_Spese\_Type/Codice**

diagram																																																													
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730																																																												
type	restriction of <a href="#">m730:Codice_Altre_Spese_Type</a>																																																												
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-9]{1}[0-9]*</td> </tr> <tr><td>enumeration</td><td>8</td></tr> <tr><td>enumeration</td><td>9</td></tr> <tr><td>enumeration</td><td>10</td></tr> <tr><td>enumeration</td><td>11</td></tr> <tr><td>enumeration</td><td>12</td></tr> <tr><td>enumeration</td><td>13</td></tr> <tr><td>enumeration</td><td>14</td></tr> <tr><td>enumeration</td><td>15</td></tr> <tr><td>enumeration</td><td>16</td></tr> <tr><td>enumeration</td><td>17</td></tr> <tr><td>enumeration</td><td>18</td></tr> <tr><td>enumeration</td><td>20</td></tr> <tr><td>enumeration</td><td>21</td></tr> <tr><td>enumeration</td><td>22</td></tr> <tr><td>enumeration</td><td>23</td></tr> <tr><td>enumeration</td><td>24</td></tr> <tr><td>enumeration</td><td>25</td></tr> <tr><td>enumeration</td><td>26</td></tr> <tr><td>enumeration</td><td>27</td></tr> <tr><td>enumeration</td><td>28</td></tr> <tr><td>enumeration</td><td>29</td></tr> <tr><td>enumeration</td><td>30</td></tr> <tr><td>enumeration</td><td>31</td></tr> <tr><td>enumeration</td><td>32</td></tr> <tr><td>enumeration</td><td>33</td></tr> <tr><td>enumeration</td><td>35</td></tr> <tr><td>enumeration</td><td>36</td></tr> <tr><td>enumeration</td><td>38</td></tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*	enumeration	8	enumeration	9	enumeration	10	enumeration	11	enumeration	12	enumeration	13	enumeration	14	enumeration	15	enumeration	16	enumeration	17	enumeration	18	enumeration	20	enumeration	21	enumeration	22	enumeration	23	enumeration	24	enumeration	25	enumeration	26	enumeration	27	enumeration	28	enumeration	29	enumeration	30	enumeration	31	enumeration	32	enumeration	33	enumeration	35	enumeration	36	enumeration	38
Kind	Value																																																												
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enumeration	38																																																												

	enumeration	39
	enumeration	41
	enumeration	42
	enumeration	99

element **Altre\_Spese\_Type/Importo**

diagram		
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type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
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## complexType Altri\_Dati\_Type

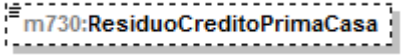
diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:ResiduoCreditoErogazioneCultura</a> <a href="#">m730:ResiduoCreditoPrimaCasa</a> <a href="#">m730:ResiduoCreditoOccupazione</a> <a href="#">m730:ResiduoCreditoSisma</a> <a href="#">m730:ResiduoCreditoFondiPensione</a> <a href="#">m730:ResiduoCreditoMediazioni</a> <a href="#">m730:TotSpeseSanitarieRateizzate</a> <a href="#">m730:RedditoAgevolazioniFiscali</a> <a href="#">m730:RedditoComplessivoAcconto</a> <a href="#">m730:RigoDifferenzaAcconto</a> <a href="#">m730:AccontiCompensatiIntern</a> <a href="#">m730:RedditiFondariNonImponibili</a> <a href="#">m730:RedditoAbitazionePrincipalePertinenze</a> <a href="#">m730:ResiduoDeduzioneSommeRestituite</a> <a href="#">m730:ResiduoErogazioniScuola</a> <a href="#">m730:ResiduoCreditoNegoziazione</a> <a href="#">m730:ResiduoCreditoVideosorveglianza</a> <a href="#">m730:CreditoErogazioneCultura</a>

## element Altri\_Dati\_Type/ResiduoCreditoErogazioneCultura

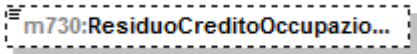
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facets	Kind	Value
	pattern	[1-9]{1}[0-9]*

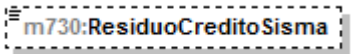
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facets	Kind	Value
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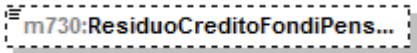
#### element Altri\_Dati\_Type/ResiduoCreditoOccupazione

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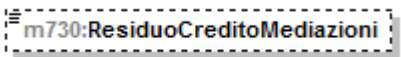
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diagram		
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type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
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#### element Altri\_Dati\_Type/ResiduoCreditoFondiPensione

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*


element **Altri\_Dati\_Type/ResiduoCreditoMediazioni**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				


element **Altri\_Dati\_Type/TotSpeseSanitarieRateizzate**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
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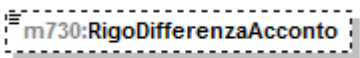
element **Altri\_Dati\_Type/RedditoAgevolazioniFiscali**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

element **Altri\_Dati\_Type/RedditoComplessivoAcconto**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

element **Altri\_Dati\_Type/RigoDifferenzaAcconto**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNU_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>(\-[1-9] [1-9])[0-9]*</td></tr> </table>	Kind	Value	pattern	(\-[1-9] [1-9])[0-9]*
Kind	Value				
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element **Altri\_Dati\_Type/AcontiCompensatiIntern**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Acoonti_Compensati_Intern_Type</a>
children	<a href="#">m730:PrimaRatalrpef</a> <a href="#">m730:AddizionaleComunale</a> <a href="#">m730:PrimaRataCedolare</a>

element **Altri\_Dati\_Type/RedditiFondariNonImponibili**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

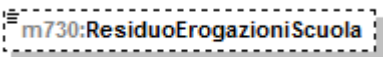
element **Altri\_Dati\_Type/RedditoAbitazionePrincipalePertinenze**

diagram					
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type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
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pattern	[1-9]{1}[0-9]*				

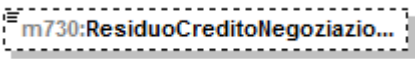
element **Altri\_Dati\_Type/ResiduoDeduzioneSommeRestituite**

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type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
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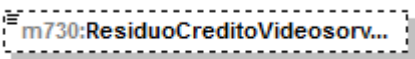
element **Altri\_Dati\_Type/ResiduoErogazioniScuola**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-9]{1}[0-9]*</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
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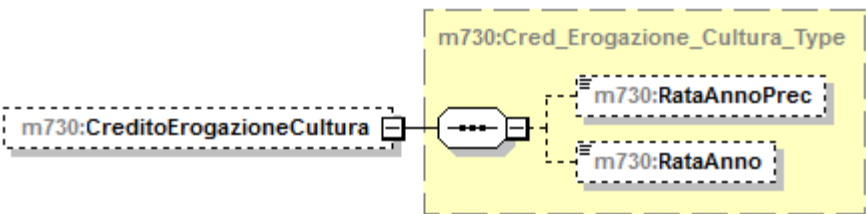
element **Altri\_Dati\_Type/ResiduoCreditoNegoziazione**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-9]{1}[0-9]*</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

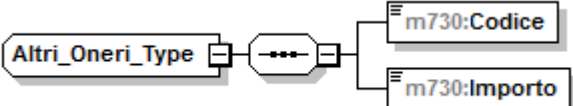
element **Altri\_Dati\_Type/ResiduoCreditoVideosorveglianza**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-9]{1}[0-9]*</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
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element **Altri\_Dati\_Type/CreditoErogazioneCultura**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
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children	<a href="#">m730:RataAnnoPrec</a> <a href="#">m730:RataAnno</a>

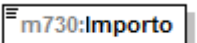
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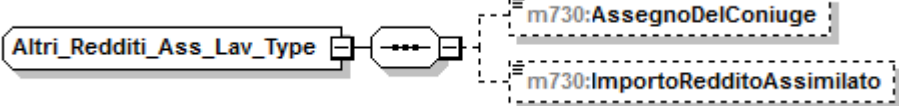
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diagram																			
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type	<a href="#">m730:Codice Altri_Oneri_Type</a>																		
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enumeration	6																		
enumeration	7																		
enumeration	8																		
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enumeration	21																		

### element Altri\_Oneri\_Type/Importo

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-9]{1}[0-9]*</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

### complexType Altri\_Reddit\_i\_Ass\_Lav\_Type

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:AssegnoDelConiuge</a> <a href="#">m730:ImportoRedditoAssimilato</a>

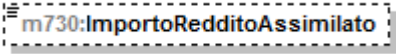
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diagram	
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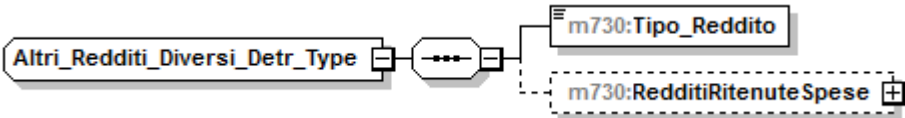


namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoCB_Type</a>	
facets	Kind	Value
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#### element Altri\_Reddito\_Ass\_Lav\_Type/ImportoRedditoAssimilato

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facets	Kind	Value
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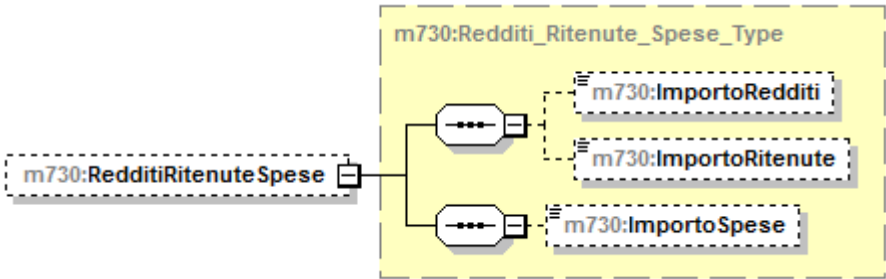
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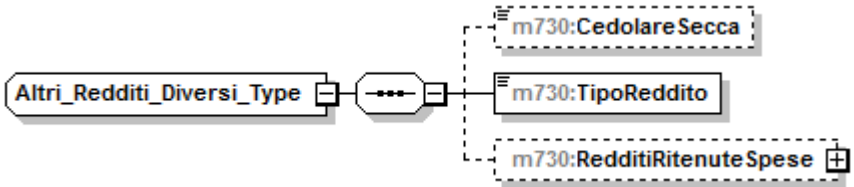
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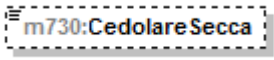
element **Altri\_Reddit\_Diversi\_Detr\_Type/RedditiRitenuteSpese**

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type	<a href="#">m730:Redditi_Ritenute_Spese_Type</a>
children	<a href="#">m730:ImportoRedditi</a> <a href="#">m730:ImportoRitenute</a> <a href="#">m730:ImportoSpese</a>


complexType **Altri\_Reddit\_Diversi\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:CedolareSecca</a> <a href="#">m730:TipoReddito</a> <a href="#">m730:RedditiRitenuteSpese</a>

element **Altri\_Reddit\_Diversi\_Type/CedolareSecca**

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type	<a href="#">DatoCB_Type</a>				
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Kind	Value				
pattern	[01]				

element **Altri\_Reddit\_Diversi\_Type/TipoReddito**

diagram													
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730												
type	restriction of <a href="#">DatoNP_Type</a>												
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-9]{1}[0-9]*</td> </tr> <tr> <td>enumeration</td> <td>1</td> </tr> <tr> <td>enumeration</td> <td>2</td> </tr> <tr> <td>enumeration</td> <td>3</td> </tr> <tr> <td>enumeration</td> <td>4</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*	enumeration	1	enumeration	2	enumeration	3	enumeration	4
Kind	Value												
pattern	[1-9]{1}[0-9]*												
enumeration	1												
enumeration	2												
enumeration	3												
enumeration	4												

	enumeration	5
	enumeration	6
	enumeration	7
	enumeration	8
	enumeration	9
	enumeration	10

#### element **Altri\_Reddit\_Diversi\_Type/RedditiRitenuteSpese**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Redditi_Ritenute_Spese_Type</a>
children	<a href="#">m730:ImportoRedditi</a> <a href="#">m730:ImportoRitenute</a> <a href="#">m730:ImportoSpese</a>

#### complexType **Altri\_Reddit\_Lavoro\_Autonomo\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:TipoReddito</a> <a href="#">m730:RedditiRitenute</a>

#### element **Altri\_Reddit\_Lavoro\_Autonomo\_Type/TipoReddito**

diagram													
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730												
type	<a href="#">m730:Tipo_Reddito_Da1a4_Type</a>												
facets	<table> <thead> <tr> <th>Kind</th><th>Value</th></tr> </thead> <tbody> <tr> <td>pattern</td><td>[1-9]</td></tr> <tr> <td>enumeration</td><td>1</td></tr> <tr> <td>enumeration</td><td>2</td></tr> <tr> <td>enumeration</td><td>3</td></tr> <tr> <td>enumeration</td><td>4</td></tr> </tbody> </table>	Kind	Value	pattern	[1-9]	enumeration	1	enumeration	2	enumeration	3	enumeration	4
Kind	Value												
pattern	[1-9]												
enumeration	1												
enumeration	2												
enumeration	3												
enumeration	4												

element **Altri\_Reddit\_Lavoro\_Autonomo\_Type/RedditiRitenute**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Redditi_Ritenute_Type</a>
children	<a href="#">m730:ImportoRedditi</a> <a href="#">m730:ImportoRitenute</a>

complexType **Altri\_Reddit\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:Modulo</a>

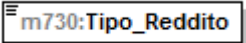
element **Altri\_Reddit\_Type/Modulo**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Modulo_Altri_Reddit_Type</a>
children	<a href="#">m730:RedditiDiCapitale</a> <a href="#">m730:RedditiTassazioneSeparata</a>

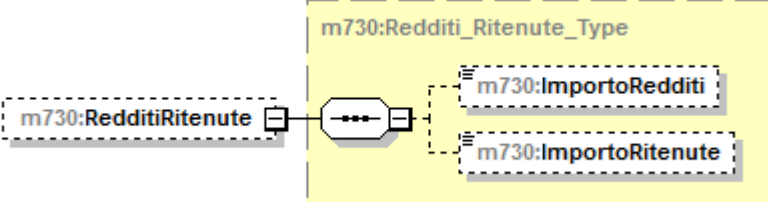
complexType **Altri\_Reddit\_Utili\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:Tipo_Reddito</a> <a href="#">m730:RedditiRitenute</a>

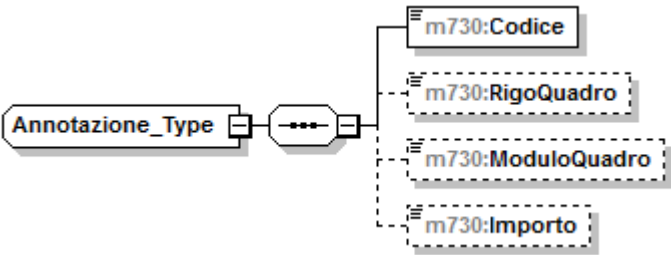
element **Altri\_Reddit\_Utili\_Type/Tipo\_Redito**

diagram																											
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730																										
type	restriction of <a href="#">DatoNP_Type</a>																										
facets	<table> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-9]{1}[0-9]*</td> </tr> <tr> <td>enumeration</td> <td>1</td> </tr> <tr> <td>enumeration</td> <td>2</td> </tr> <tr> <td>enumeration</td> <td>3</td> </tr> <tr> <td>enumeration</td> <td>4</td> </tr> <tr> <td>enumeration</td> <td>5</td> </tr> <tr> <td>enumeration</td> <td>6</td> </tr> <tr> <td>enumeration</td> <td>7</td> </tr> <tr> <td>enumeration</td> <td>8</td> </tr> <tr> <td>enumeration</td> <td>9</td> </tr> <tr> <td>enumeration</td> <td>10</td> </tr> <tr> <td>enumeration</td> <td>11</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*	enumeration	1	enumeration	2	enumeration	3	enumeration	4	enumeration	5	enumeration	6	enumeration	7	enumeration	8	enumeration	9	enumeration	10	enumeration	11
Kind	Value																										
pattern	[1-9]{1}[0-9]*																										
enumeration	1																										
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enumeration	6																										
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enumeration	8																										
enumeration	9																										
enumeration	10																										
enumeration	11																										


element **Altri\_Reddit\_Utili\_Type/RedditiRitenute**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Redditi_Ritenute_Type</a>
children	<a href="#">m730:ImportoRedditi</a> <a href="#">m730:ImportoRitenute</a>

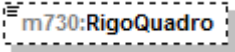
complexType **Annotazione\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:Codice</a> <a href="#">m730:RigoQuadro</a> <a href="#">m730:ModuloQuadro</a> <a href="#">m730:Importo</a>

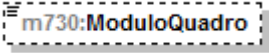
### element **Annotazione\_Type/Codice**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoAN_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>(([0-9A-Z\-\_]{"1}([ 0-9A-Z&amp;amp;:] ["\-\.\, /"^\(\)\ À É È Ò Ù Ü &amp;quot; \\ / +])*</td> </tr> </tbody> </table>	Kind	Value	pattern	(([0-9A-Z\-\_]{"1}([ 0-9A-Z&amp;:] ["\-\.\, /"^\(\)\ À É È Ò Ù Ü &quot; \\ / +])*
Kind	Value				
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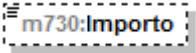
### element **Annotazione\_Type/RigoQuadro**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-9]{1}[0-9]*</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

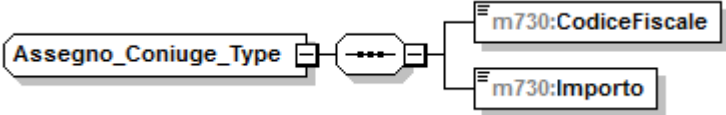
### element **Annotazione\_Type/ModuloQuadro**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-9]{1}[0-9]*</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

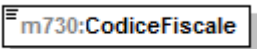
### element **Annotazione\_Type/Importo**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-9]{1}[0-9]*</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				


### complexType **Assegno\_Coniuge\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:CodiceFiscale</a> <a href="#">m730:Importo</a>

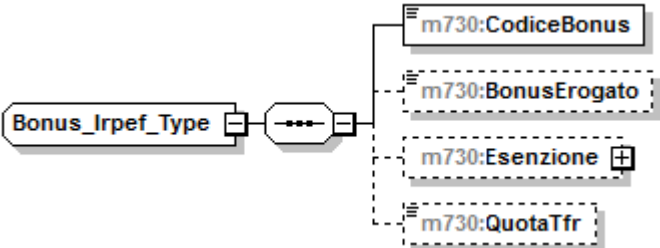
element **Assegno\_Coniuge\_Type/CodiceFiscale**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoCF_Type</a>	
facets	Kind	Value
	pattern	[0-9]{11}][A-Z]{6}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{3}[A-Z]{1}

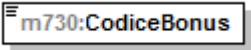
element **Assegno\_Coniuge\_Type/Importo**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*

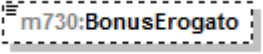
complexType **Bonus\_Irpef\_Type**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
children	<a href="#">m730:CodiceBonus</a> <a href="#">m730:BonusErogato</a> <a href="#">m730:Esenzione</a> <a href="#">m730:QuotaTfr</a>	

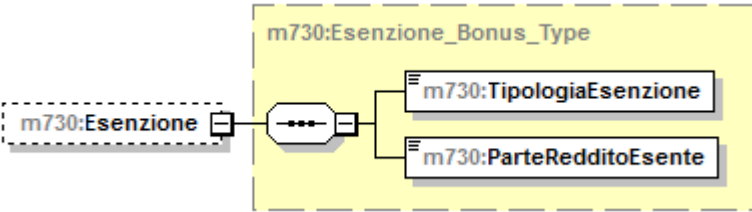
element **Bonus\_Irpef\_Type/CodiceBonus**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	restriction of <a href="#">DatoN1_Type</a>	
facets	Kind	Value
	pattern	[1-9]
	enumeration	1
	enumeration	2

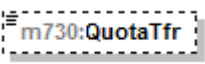
element **Bonus\_Irpef\_Type/BonusErogato**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP_Type</a>
facets	Kind Value pattern [1-9]{1}[0-9]*

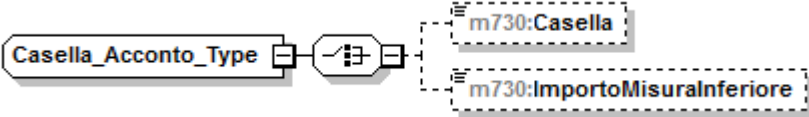
element **Bonus\_Irpef\_Type/Esenzione**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Esenzione Bonus_Type</a>
children	<a href="#">m730:TipologiaEsenzione</a> <a href="#">m730:ParteRedditoEsente</a>

element **Bonus\_Irpef\_Type/QuotaTfr**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP_Type</a>
facets	Kind Value pattern [1-9]{1}[0-9]*

complexType **Casella\_Acconto\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:Casella</a> <a href="#">m730:ImportoMisuraInferiore</a>

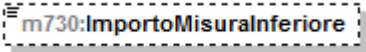
element **Casella\_Acconto\_Type/Casella**

diagram	
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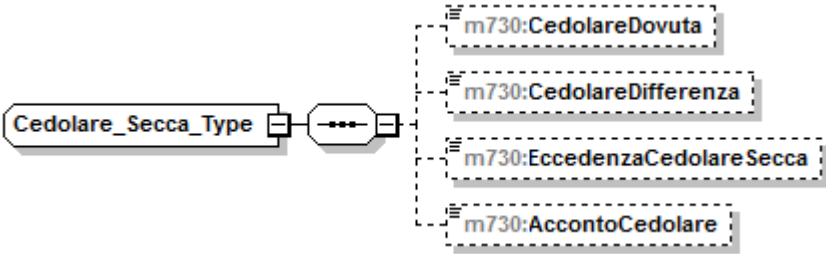


namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoCB_Type</a>	
facets	Kind	Value
	pattern	[01]

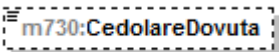
#### element **Casella\_Acconto\_Type/ImportoMisuralInferiore**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*

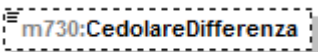
#### complexType **Cedolare\_Secca\_Type**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
children	<a href="#">m730:CedolareDovuta</a> <a href="#">m730:CedolareDifferenza</a> <a href="#">m730:EccedenzaCedolareSecca</a> <a href="#">m730:AccontoCedolare</a>	

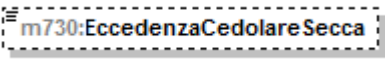
#### element **Cedolare\_Secca\_Type/CedolareDovuta**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*


#### element **Cedolare\_Secca\_Type/CedolareDifferenza**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*

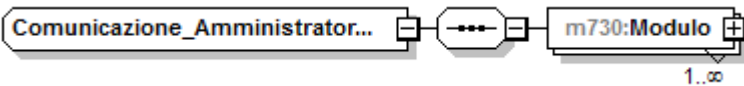
element **Cedolare\_Secca\_Type/EccedenzaCedolareSecca**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNU_Type</a>
facets	Kind Value pattern $(\backslash-[1-9][1-9])[0-9]^*$

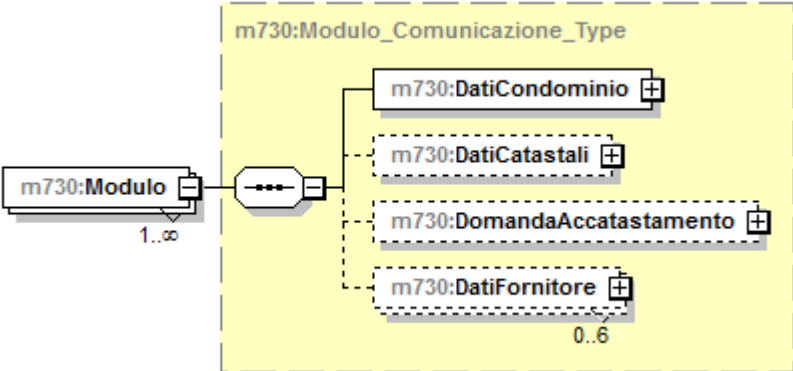
element **Cedolare\_Secca\_Type/AcontoCedolare**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP_Type</a>
facets	Kind Value pattern $[1-9]\{1\}[0-9]^*$

complexType **Comunicazione\_Amministratore\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:Modulo</a>

element **Comunicazione\_Amministratore\_Type/Modulo**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Modulo_Comunicazione_Type</a>
children	<a href="#">m730:DatiCondominio</a> <a href="#">m730:DatiCatastali</a> <a href="#">m730:DomandaAccatastamento</a> <a href="#">m730:DatiFornitore</a>

### complexType Conguaglio\_Type

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:NumeroRate</a> <a href="#">m730:ImportoTrattenutoSaldo</a> <a href="#">m730:ImportoTrattenutoAcconto</a> <a href="#">m730:ImportoDaVersareF24Saldo</a> <a href="#">m730:ImportoDaVersareF24Acc...</a> <a href="#">m730:ImportoRimborsato</a> <a href="#">m730:ImportoRimborsatoAgenzia</a> <a href="#">m730:OpzioneInformativa</a>

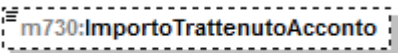
### element Conguaglio\_Type/NumeroRate

diagram																	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730																
type	restriction of <a href="#">DatoN1_Type</a>																
facets	<table> <thead> <tr> <th>Kind</th><th>Value</th></tr> </thead> <tbody> <tr> <td>pattern</td><td>[1-9]</td></tr> <tr> <td>enumeration</td><td>2</td></tr> <tr> <td>enumeration</td><td>3</td></tr> <tr> <td>enumeration</td><td>4</td></tr> <tr> <td>enumeration</td><td>5</td></tr> <tr> <td>enumeration</td><td>6</td></tr> <tr> <td>enumeration</td><td>7</td></tr> </tbody> </table>	Kind	Value	pattern	[1-9]	enumeration	2	enumeration	3	enumeration	4	enumeration	5	enumeration	6	enumeration	7
Kind	Value																
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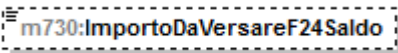
### element Conguaglio\_Type/ImportoTrattenutoSaldo

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <thead> <tr> <th>Kind</th><th>Value</th></tr> </thead> <tbody> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

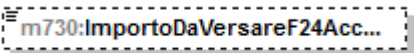
element **Conguaglio\_Type/ImportoTrattenutoAcconto**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-9]{1}[0-9]*</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

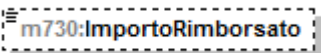
element **Conguaglio\_Type/ImportoDaVersareF24Saldo**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-9]{1}[0-9]*</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

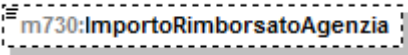
element **Conguaglio\_Type/ImportoDaVersareF24Acconto**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-9]{1}[0-9]*</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				


element **Conguaglio\_Type/ImportoRimborsato**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-9]{1}[0-9]*</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

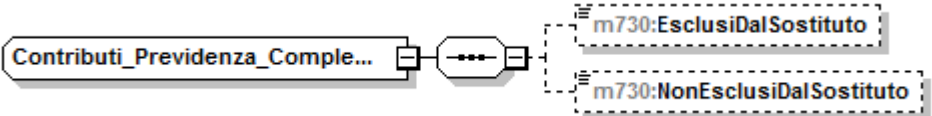
element **Conguaglio\_Type/ImportoRimborsatoAgenzia**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-9]{1}[0-9]*</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

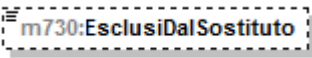
element **Conguaglio\_Type/OpzioneInformativa**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoCB_Type</a>				
facets	<table border="1"> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[01]</td></tr> </table>	Kind	Value	pattern	[01]
Kind	Value				
pattern	[01]				


complexType **Contributi\_Previdenza\_Complementare\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:EsclusiDalSostituto</a> <a href="#">m730:NonEsclusiDalSostituto</a>

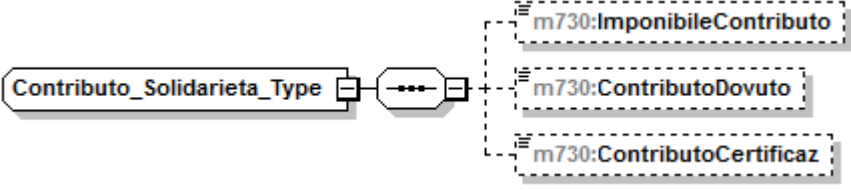
element **Contributi\_Previdenza\_Complementare\_Type/EsclusiDalSostituto**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

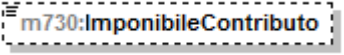
element **Contributi\_Previdenza\_Complementare\_Type/NonEsclusiDalSostituto**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

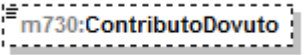
### complexType Contributo\_Solidarieta\_Type

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:ImponibileContributo</a> <a href="#">m730:ContributoDovuto</a> <a href="#">m730:ContributoCertificaz</a>


### element Contributo\_Solidarieta\_Type/ImponibileContributo

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-9]{1}[0-9]*</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

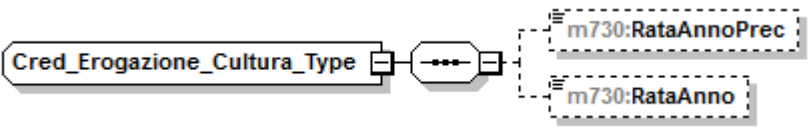
### element Contributo\_Solidarieta\_Type/ContributoDovuto

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-9]{1}[0-9]*</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

### element Contributo\_Solidarieta\_Type/ContributoCertificaz

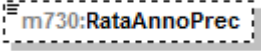
diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-9]{1}[0-9]*</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

### complexType Cred\_Erogazione\_Cultura\_Type


diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730

children	<a href="#">m730:RataAnnoPrec</a> <a href="#">m730:RataAnno</a>
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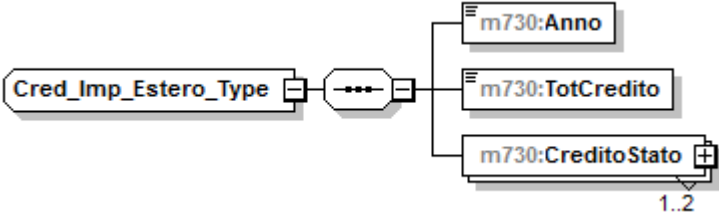
#### element **Cred\_Erogazione\_Cultura\_Type/RataAnnoPrec**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

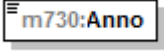
#### element **Cred\_Erogazione\_Cultura\_Type/RataAnno**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				


#### complexType **Cred\_Imp\_Estero\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:Anno</a> <a href="#">m730:TotCredito</a> <a href="#">m730:CreditoStato</a>

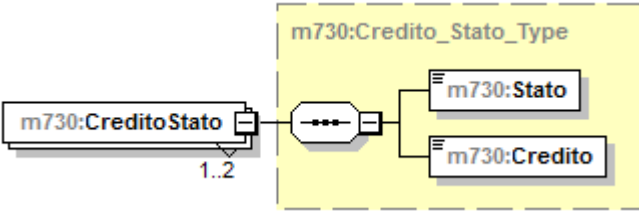
#### element **Cred\_Imp\_Estero\_Type/Anno**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoDA_Type</a>				
facets	<table border="1"> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>(18 19 20)[0-9]{2}</td></tr> </table>	Kind	Value	pattern	(18 19 20)[0-9]{2}
Kind	Value				
pattern	(18 19 20)[0-9]{2}				

element **Cred\_Imp\_Estero\_Type/TotCredito**

diagram	 A rectangular box with a small icon in the top-left corner, containing the text "m730:TotCredito".				
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-9]{1}[0-9]*</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

element **Cred\_Imp\_Estero\_Type/CreditoStato**

diagram	 A diagram showing the structure of the m730:CreditoStato element. On the left is a box labeled "m730:CreditoStato" with a small icon and a "1..2" cardinality label below it. A line connects this box to a central octagonal connector containing three dots. From the right side of the connector, two lines branch out to two stacked boxes: "m730:Stato" on top and "m730:Credito" on the bottom. These two boxes and the connector are enclosed within a dashed yellow rectangle labeled "m730:Credito_Stato_Type" at the top.
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Credito_Stato_Type</a>
children	<a href="#">m730:Stato</a> <a href="#">m730:Credito</a>



## complexType **Crediti\_F24\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:Credlrpef</a> <a href="#">m730:CredlrpefDipNoSostituto</a> <a href="#">m730:CodAddReg</a> <a href="#">m730:CredAddReg</a> <a href="#">m730:CredAddRegDipNoSostituto</a> <a href="#">m730:CodiceAddCom</a> <a href="#">m730:CredAddCom</a> <a href="#">m730:CredAddComDipNoSostituto</a> <a href="#">m730:CredCedolare</a> <a href="#">m730:CredCedolareDipNoSostituto</a> <a href="#">m730:CredTassSeparDipNoSostituto</a> <a href="#">m730:CredImpostaSostDipNoSostituto</a> <a href="#">m730:Totale</a> <a href="#">m730:TotaleDipNoSostituto</a>

## element **Crediti\_F24\_Type/Credlrpef**

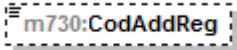
diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

## element **Crediti\_F24\_Type/CredlrpefDipNoSostituto**

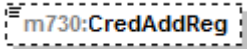
diagram	
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namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

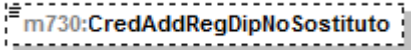
#### element **Crediti\_F24\_Type/CodAddReg**

diagram																																															
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730																																														
type	<a href="#">Codice_Regione_Type</a>																																														
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>([0-9A-Z-])&amp;quot;){1}([ 0-9A-Z&amp;amp;:] ' \"- \\. / ° \\^ \\( \\) À É Ê Ì Ò Ù Ü &amp;quot; \\  \\+)*</td></tr> <tr><td>enumeration</td><td>1</td></tr> <tr><td>enumeration</td><td>2</td></tr> <tr><td>enumeration</td><td>3</td></tr> <tr><td>enumeration</td><td>4</td></tr> <tr><td>enumeration</td><td>5</td></tr> <tr><td>enumeration</td><td>6</td></tr> <tr><td>enumeration</td><td>7</td></tr> <tr><td>enumeration</td><td>8</td></tr> <tr><td>enumeration</td><td>9</td></tr> <tr><td>enumeration</td><td>10</td></tr> <tr><td>enumeration</td><td>11</td></tr> <tr><td>enumeration</td><td>12</td></tr> <tr><td>enumeration</td><td>13</td></tr> <tr><td>enumeration</td><td>14</td></tr> <tr><td>enumeration</td><td>15</td></tr> <tr><td>enumeration</td><td>16</td></tr> <tr><td>enumeration</td><td>17</td></tr> <tr><td>enumeration</td><td>18</td></tr> <tr><td>enumeration</td><td>19</td></tr> <tr><td>enumeration</td><td>20</td></tr> <tr><td>enumeration</td><td>21</td></tr> </table>	Kind	Value	pattern	([0-9A-Z-])&quot;){1}([ 0-9A-Z&amp;:] ' \"- \\. / ° \\^ \\( \\) À É Ê Ì Ò Ù Ü &quot; \\  \\+)*	enumeration	1	enumeration	2	enumeration	3	enumeration	4	enumeration	5	enumeration	6	enumeration	7	enumeration	8	enumeration	9	enumeration	10	enumeration	11	enumeration	12	enumeration	13	enumeration	14	enumeration	15	enumeration	16	enumeration	17	enumeration	18	enumeration	19	enumeration	20	enumeration	21
Kind	Value																																														
pattern	([0-9A-Z-])&quot;){1}([ 0-9A-Z&amp;:] ' \"- \\. / ° \\^ \\( \\) À É Ê Ì Ò Ù Ü &quot; \\  \\+)*																																														
enumeration	1																																														
enumeration	2																																														
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enumeration	21																																														

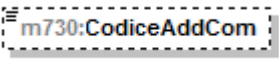
#### element **Crediti\_F24\_Type/CredAddReg**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				


#### element **Crediti\_F24\_Type/CredAddRegDipNoSostituto**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				


element **Crediti\_F24\_Type/CodiceAddCom**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoAN_Type</a>
facets	Kind Value pattern (([0-9A-Z\-\]]&quot;){1}([ 0-9A-Z&amp;:] \" \- \- _ / ° \"^\"\\( \\) À Ê É Ì Ò Ù Ü &quot; \\\"\\ \\+)*


element **Crediti\_F24\_Type/CredAddCom**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP_Type</a>
facets	Kind Value pattern [1-9]{1}[0-9]*

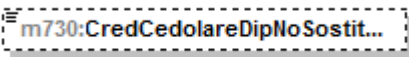
element **Crediti\_F24\_Type/CredAddComDipNoSostituto**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP_Type</a>
facets	Kind Value pattern [1-9]{1}[0-9]*

element **Crediti\_F24\_Type/CredCedolare**

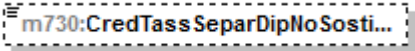
diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP_Type</a>
facets	Kind Value pattern [1-9]{1}[0-9]*

element **Crediti\_F24\_Type/CredCedolareDipNoSostituto**

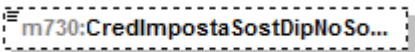
diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP_Type</a>

facets	Kind pattern	Value [1-9]{1}[0-9]*
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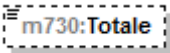
element **Crediti\_F24\_Type/CredTassSeparDipNoSostituto**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind pattern	Value [1-9]{1}[0-9]*

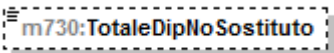
element **Crediti\_F24\_Type/CredImpostaSostDipNoSostituto**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind pattern	Value [1-9]{1}[0-9]*

element **Crediti\_F24\_Type/Totale**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind pattern	Value [1-9]{1}[0-9]*

element **Crediti\_F24\_Type/TotaleDipNoSostituto**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind pattern	Value [1-9]{1}[0-9]*

### complexType **Crediti\_Imposta\_Altri\_Sisma\_Abruzzo\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:Impresa_Professione</a> <a href="#">m730:CreditoImmobileSismaA...</a> <a href="#">m730:Rateazione</a>

### element **Crediti\_Imposta\_Altri\_Sisma\_Abruzzo\_Type/Impresa\_Professione**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoCB_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[01]</td> </tr> </tbody> </table>	Kind	Value	pattern	[01]
Kind	Value				
pattern	[01]				

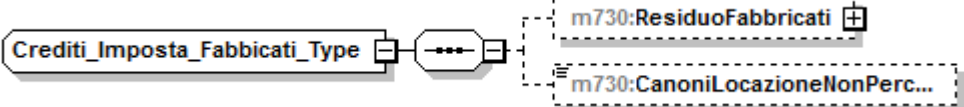
### element **Crediti\_Imposta\_Altri\_Sisma\_Abruzzo\_Type/CreditoImmobileSismaAbruzzo**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Credito_Immobile_Sisma_Abruzzo_Type</a>
children	<a href="#">m730:CreditoImmobileSismaA...</a> <a href="#">m730:CodiceFiscale</a> <a href="#">m730:NumeroRata</a> <a href="#">m730:TotaleCredito</a>

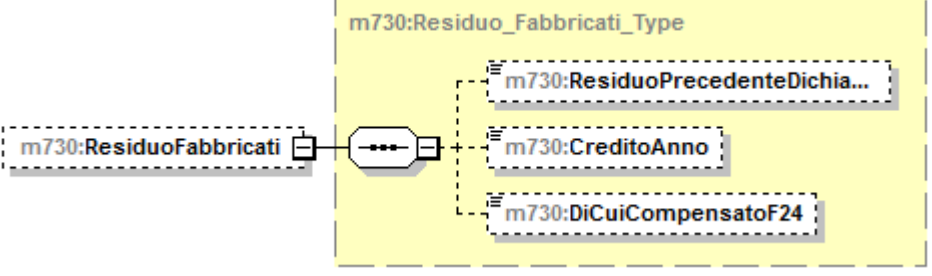
### element **Crediti\_Imposta\_Altri\_Sisma\_Abruzzo\_Type/Rateazione**

diagram									
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730								
type	restriction of <a href="#">DatoNP_Type</a>								
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-9]{1}[0-9]*</td> </tr> <tr> <td>enumeration</td> <td>5</td> </tr> <tr> <td>enumeration</td> <td>10</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*	enumeration	5	enumeration	10
Kind	Value								
pattern	[1-9]{1}[0-9]*								
enumeration	5								
enumeration	10								

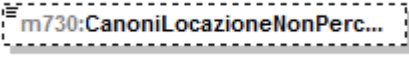
### complexType **Crediti\_Imposta\_Fabbicati\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:ResiduoFabbicati</a> <a href="#">m730:CanoniLocazioneNonPercepiti</a>

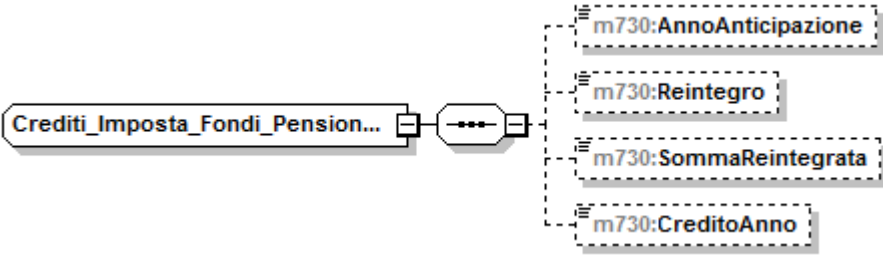
### element **Crediti\_Imposta\_Fabbicati\_Type/ResiduoFabbicati**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Residuo_Fabbicati_Type</a>
children	<a href="#">m730:ResiduoPrecedenteDichiarazione</a> <a href="#">m730:CreditoAnno</a> <a href="#">m730:DiCuiCompensatoF24</a>

### element **Crediti\_Imposta\_Fabbicati\_Type/CanoniLocazioneNonPercepiti**

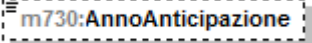
diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-9]{1}[0-9]*</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

### complexType **Crediti\_Imposta\_Fondi\_Pensione\_Type**

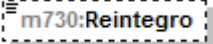
diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730

children	<a href="#">m730:AnnoAnticipazione</a> <a href="#">m730:Reintegro</a> <a href="#">m730:SommaReintegrata</a> <a href="#">m730:CreditoAnno</a>
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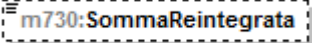
#### element **Crediti\_Imposta\_Fondi\_Pensione\_Type/AnnoAnticipazione**

diagram																											
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730																										
type	<a href="#">m730:Anno Anticipazione Fondo Pensione Type</a>																										
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> <tr> <td>enumeration</td><td>2007</td></tr> <tr> <td>enumeration</td><td>2008</td></tr> <tr> <td>enumeration</td><td>2009</td></tr> <tr> <td>enumeration</td><td>2010</td></tr> <tr> <td>enumeration</td><td>2011</td></tr> <tr> <td>enumeration</td><td>2012</td></tr> <tr> <td>enumeration</td><td>2013</td></tr> <tr> <td>enumeration</td><td>2014</td></tr> <tr> <td>enumeration</td><td>2015</td></tr> <tr> <td>enumeration</td><td>2016</td></tr> <tr> <td>enumeration</td><td>2017</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*	enumeration	2007	enumeration	2008	enumeration	2009	enumeration	2010	enumeration	2011	enumeration	2012	enumeration	2013	enumeration	2014	enumeration	2015	enumeration	2016	enumeration	2017
Kind	Value																										
pattern	[1-9]{1}[0-9]*																										
enumeration	2007																										
enumeration	2008																										
enumeration	2009																										
enumeration	2010																										
enumeration	2011																										
enumeration	2012																										
enumeration	2013																										
enumeration	2014																										
enumeration	2015																										
enumeration	2016																										
enumeration	2017																										

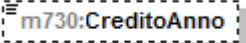
#### element **Crediti\_Imposta\_Fondi\_Pensione\_Type/Reintegro**

diagram									
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730								
type	<a href="#">m730:Reintegro Totale Parziale Type</a>								
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[1-9]</td></tr> <tr> <td>enumeration</td><td>1</td></tr> <tr> <td>enumeration</td><td>2</td></tr> </table>	Kind	Value	pattern	[1-9]	enumeration	1	enumeration	2
Kind	Value								
pattern	[1-9]								
enumeration	1								
enumeration	2								

#### element **Crediti\_Imposta\_Fondi\_Pensione\_Type/SommaReintegrata**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP Type</a>				
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

#### element **Crediti\_Imposta\_Fondi\_Pensione\_Type/CreditoAnno**


diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP Type</a>

facets	Kind pattern	Value [1-9]{1}[0-9]*
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### complexType **Crediti\_Imposta\_Redditi\_Esteri\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:StatoEsteri</a> <a href="#">m730:Anno</a> <a href="#">m730:RedditoEsteri</a> <a href="#">m730:ImpostaEsteri</a> <a href="#">m730:RedditoComplessivo</a> <a href="#">m730:Imposta_Lorda</a> <a href="#">m730:ImpostaNetta</a> <a href="#">m730:CreditoDichiarazioniPrecedenti</a> <a href="#">m730:DiCuiStatoEsteri</a>

### element **Crediti\_Imposta\_Redditi\_Esteri\_Type/StatoEsteri**


diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoAN_Type</a>				
facets	<table><thead><tr><th>Kind</th><th>Value</th></tr></thead><tbody><tr><td>pattern</td><td>([0-9A-Z- &amp;quot;]{1} [ 0-9A-Z&amp;amp;: '\"- \\. , /° \"\\( \\) À É È Ò Ù Ü &amp;quot;;\\\"\\ \\+)*</td></tr></tbody></table>	Kind	Value	pattern	([0-9A-Z- &quot;]{1} [ 0-9A-Z&amp;: '\"- \\. , /° \"\\( \\) À É È Ò Ù Ü &quot;;\\\"\\ \\+)*
Kind	Value				
pattern	([0-9A-Z- &quot;]{1} [ 0-9A-Z&amp;: '\"- \\. , /° \"\\( \\) À É È Ò Ù Ü &quot;;\\\"\\ \\+)*				

### element **Crediti\_Imposta\_Redditi\_Esteri\_Type/Anno**

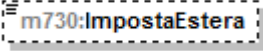
diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	restriction of <a href="#">DatoDA_Type</a>				
facets	<table><tr><td>Kind</td><td>Value</td></tr><tr><td>pattern</td><td>(18 19 20)[0-9]{2}</td></tr></table>	Kind	Value	pattern	(18 19 20)[0-9]{2}
Kind	Value				
pattern	(18 19 20)[0-9]{2}				




element **Crediti\_Imposta\_Reddit\_Esteri\_Type/RedditoEstero**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP_Type</a>
facets	Kind Value pattern [1-9]{1}[0-9]*

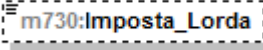
element **Crediti\_Imposta\_Reddit\_Esteri\_Type/ImpostaEstera**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP_Type</a>
facets	Kind Value pattern [1-9]{1}[0-9]*

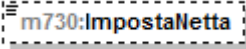
element **Crediti\_Imposta\_Reddit\_Esteri\_Type/RedditoComplessivo**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP_Type</a>
facets	Kind Value pattern [1-9]{1}[0-9]*

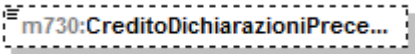
element **Crediti\_Imposta\_Reddit\_Esteri\_Type/Imposta\_Lorda**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP_Type</a>
facets	Kind Value pattern [1-9]{1}[0-9]*

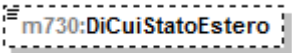
element **Crediti\_Imposta\_Reddit\_Esteri\_Type/ImpostaNetta**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP_Type</a>
facets	Kind Value pattern [1-9]{1}[0-9]*

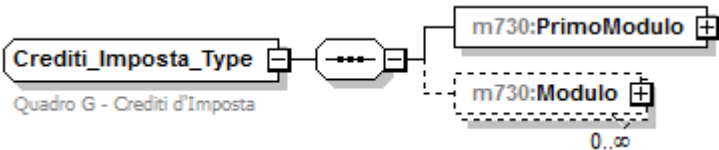
element **Crediti\_Imposta\_Redditi\_Esteri\_Type/CreditoDichiarazioniPrecedenti**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-9]{1}[0-9]*</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

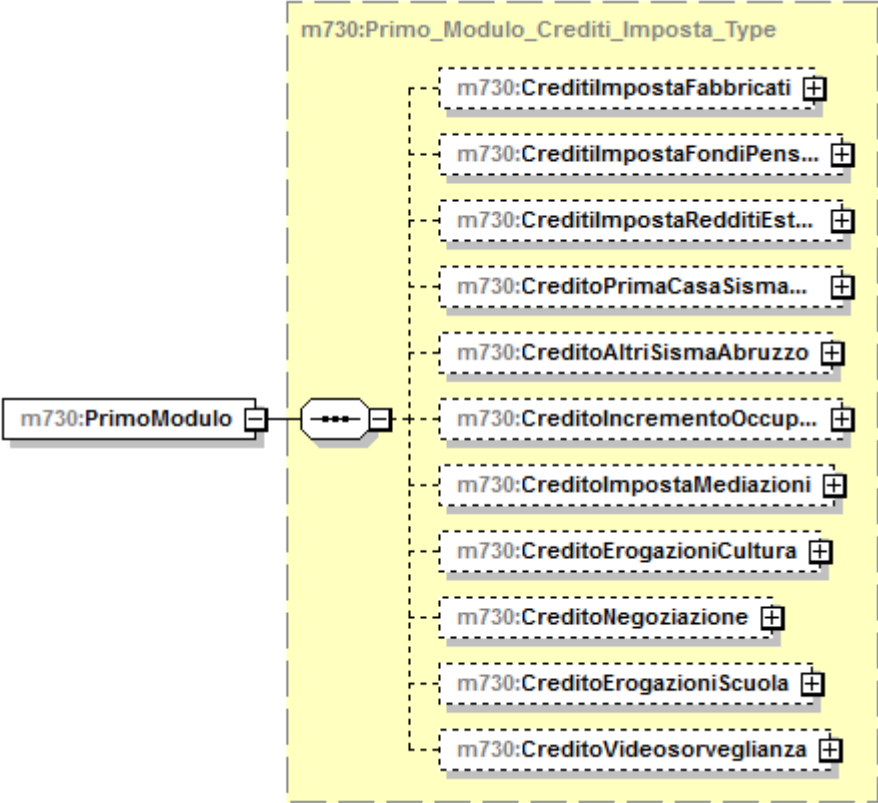
element **Crediti\_Imposta\_Redditi\_Esteri\_Type/DiCuiStatoEstero**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-9]{1}[0-9]*</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

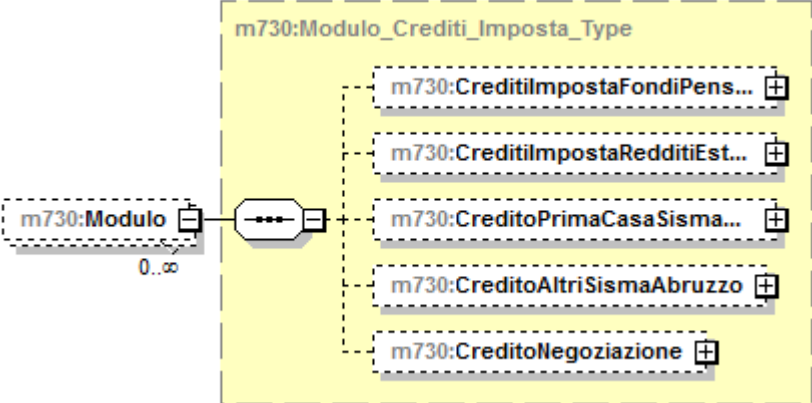
complexType **Crediti\_Imposta\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:PrimoModulo</a> <a href="#">m730:Modulo</a>

element **Crediti\_Imposta\_Type/PrimoModulo**

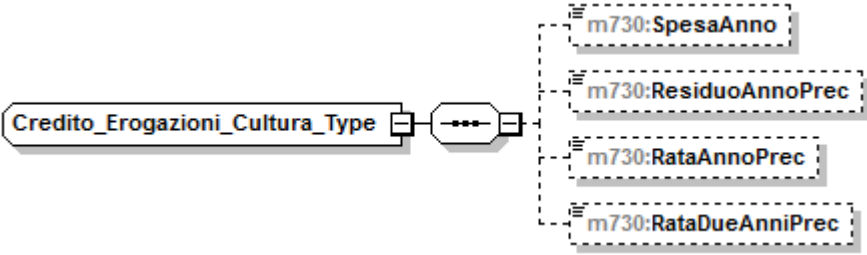
diagram	 <p>The diagram shows a solid box labeled 'm730:PrimoModulo' connected to a dashed box labeled 'm730:Primo_Modulo_Crediti_Imposta_Type'. Inside the dashed box, there is a vertical list of ten elements, each in a dashed box with a plus icon in the top right corner. The elements are: m730:CreditoImpostaFabbricati, m730:CreditoImpostaFondiPens..., m730:CreditoImpostaRedditiEst..., m730:CreditoPrimaCasaSisma..., m730:CreditoAltriSismaAbruzzo, m730:CreditoIncrementoOccup..., m730:CreditoImpostaMediazioni, m730:CreditoErogazioniCultura, m730:CreditoNegoziazione, and m730:CreditoErogazioniScuola. The last element, m730:CreditoVideosorveglianza, is also present but not explicitly labeled in the list.</p>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Primo_Modulo_Crediti_Imposta_Type</a>
children	<a href="#">m730:CreditoImpostaFabbricati</a> <a href="#">m730:CreditoImpostaFondiPensione</a> <a href="#">m730:CreditoImpostaRedditiEsteri</a> <a href="#">m730:CreditoPrimaCasaSismaAbruzzo</a> <a href="#">m730:CreditoAltriSismaAbruzzo</a> <a href="#">m730:CreditoIncrementoOccupazione</a> <a href="#">m730:CreditoImpostaMediazioni</a> <a href="#">m730:CreditoErogazioniCultura</a> <a href="#">m730:CreditoNegoziazione</a> <a href="#">m730:CreditoErogazioniScuola</a> <a href="#">m730:CreditoVideosorveglianza</a>

element **Crediti\_Imposta\_Type/Modulo**

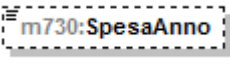
diagram	 <p>The diagram shows a dashed box labeled 'm730:Modulo' with a multiplicity of '0..∞' connected to a dashed box labeled 'm730:Modulo_Crediti_Imposta_Type'. Inside the dashed box, there is a vertical list of five elements, each in a dashed box with a plus icon in the top right corner. The elements are: m730:CreditoImpostaFondiPens..., m730:CreditoImpostaRedditiEst..., m730:CreditoPrimaCasaSisma..., m730:CreditoAltriSismaAbruzzo, and m730:CreditoNegoziazione.</p>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730

type	<a href="#">m730:Modulo_Crediti_Imposta_Type</a>
children	<a href="#">m730:CreditoImpostaFondiPensione</a> <a href="#">m730:CreditoImpostaRedditiEsteri</a> <a href="#">m730:CreditoPrimaCasaSismaAbruzzo</a> <a href="#">m730:CreditoAltriSismaAbruzzo</a> <a href="#">m730:CreditoNegoziazione</a>

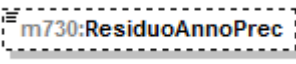
#### complexType **Credito\_Erogazioni\_Cultura\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:SpesaAnno</a> <a href="#">m730:ResiduoAnnoPrec</a> <a href="#">m730:RataAnnoPrec</a> <a href="#">m730:RataDueAnniPrec</a>

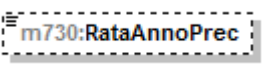
#### element **Credito\_Erogazioni\_Cultura\_Type/SpesaAnno**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-9]{1}[0-9]*</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

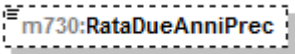
#### element **Credito\_Erogazioni\_Cultura\_Type/ResiduoAnnoPrec**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-9]{1}[0-9]*</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

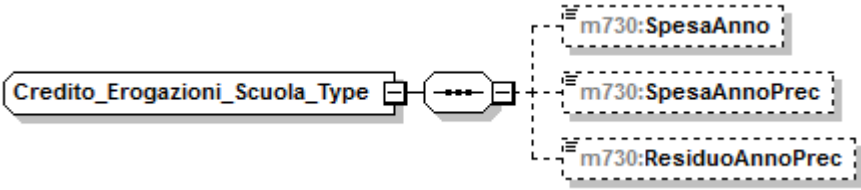
#### element **Credito\_Erogazioni\_Cultura\_Type/RataAnnoPrec**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-9]{1}[0-9]*</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

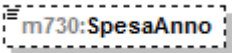
element **Credito\_Erogazioni\_Cultura\_Type/RataDueAnniPrec**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

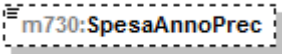
complexType **Credito\_Erogazioni\_Scuola\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:SpesaAnno</a> <a href="#">m730:SpesaAnnoPrec</a> <a href="#">m730:ResiduoAnnoPrec</a>

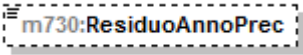
element **Credito\_Erogazioni\_Scuola\_Type/SpesaAnno**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

element **Credito\_Erogazioni\_Scuola\_Type/SpesaAnnoPrec**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

element **Credito\_Erogazioni\_Scuola\_Type/ResiduoAnnoPrec**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730

type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*

#### complexType **Credito\_Immobile\_Sisma\_Abruzzo\_Type**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
children	<a href="#">m730:CodiceFiscale</a> <a href="#">m730:NumeroRata</a> <a href="#">m730:TotaleCredito</a>	

#### element **Credito\_Immobile\_Sisma\_Abruzzo\_Type/CodiceFiscale**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoCF_Type</a>	
facets	Kind	Value
	pattern	[0-9]{11}[A-Z]{6}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{3}[A-Z]{1}

#### element **Credito\_Immobile\_Sisma\_Abruzzo\_Type/NumeroRata**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	restriction of <a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*
	enumeration	1
	enumeration	2
	enumeration	3
	enumeration	4
	enumeration	5
	enumeration	6
	enumeration	7
	enumeration	8
	enumeration	9

#### element **Credito\_Immobile\_Sisma\_Abruzzo\_Type/TotaleCredito**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	

type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*

#### complexType **Credito\_Incremento\_Occupazione\_Type**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
children	<a href="#">m730:ResiduoPrecedenteDichiarazione</a> <a href="#">m730:DiCuiCompensatoF24</a>	

#### element **Credito\_Incremento\_Occupazione\_Type/ResiduoPrecedenteDichiarazione**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*


#### element **Credito\_Incremento\_Occupazione\_Type/DiCuiCompensatoF24**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*

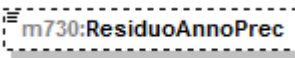
#### complexType **Credito\_Negoziatore\_Type**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
children	<a href="#">m730:CreditoSpettante</a> <a href="#">m730:ResiduoAnnoPrec</a> <a href="#">m730:DiCuiCompensatoF24</a>	


### element **Credito\_Negoziatore\_Type/CreditoSpettante**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP_Type</a>
facets	Kind Value pattern [1-9]{1}[0-9]*

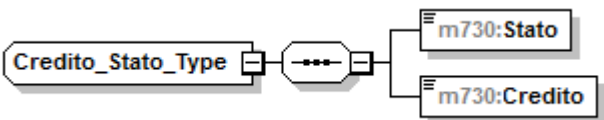
### element **Credito\_Negoziatore\_Type/ResiduoAnnoPrec**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP_Type</a>
facets	Kind Value pattern [1-9]{1}[0-9]*


### element **Credito\_Negoziatore\_Type/DiCuiCompensatoF24**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP_Type</a>
facets	Kind Value pattern [1-9]{1}[0-9]*

### complexType **Credito\_Stato\_Type**

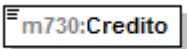
diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:Stato</a> <a href="#">m730:Credito</a>

### element **Credito\_Stato\_Type/Stato**

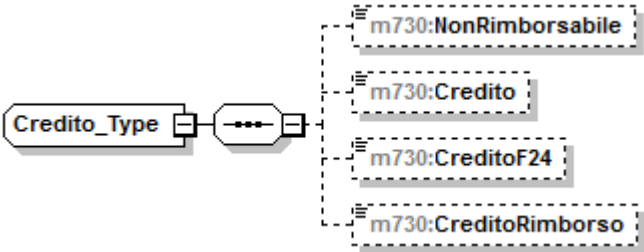
diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoAN_Type</a>
facets	Kind Value pattern ([0-9A-Z-] &quot;){1}([0-9A-Z&amp;] ' \" \\. / ° \\\" \\( \\) À É Ê Ì Ò Ù Ü &quot; \\\" \\+)*



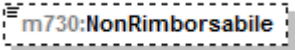
### element **Credito\_Stato\_Type/Credito**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*

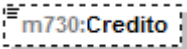
### complexType **Credito\_Type**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
children	<a href="#">m730:NonRimborsabile</a> <a href="#">m730:Credito</a> <a href="#">m730:CreditoF24</a> <a href="#">m730:CreditoRimborso</a>	

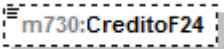
### element **Credito\_Type/NonRimborsabile**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*

### element **Credito\_Type/Credito**

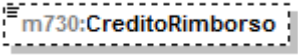
diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*

### element **Credito\_Type/CreditoF24**

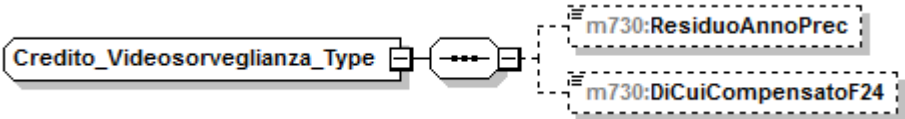
diagram		
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namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*

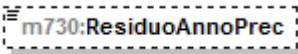
#### element **Credito\_Type/CreditoRimborso**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*


#### complexType **Credito\_Videosorveglianza\_Type**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
children	<a href="#">m730:ResiduoAnnoPrec</a> <a href="#">m730:DiCuiCompensatoF24</a>	

#### element **Credito\_Videosorveglianza\_Type/ResiduoAnnoPrec**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*

#### element **Credito\_Videosorveglianza\_Type/DiCuiCompensatoF24**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*

# complexType **Dati\_730\_Integrativo\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:Rimborso</a> <a href="#">m730:Credito</a>


## element **Dati\_730\_Integrativo\_Type/Rimborso**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Elemento_Integrativo_Type</a>
children	<a href="#">m730:Irpef</a> <a href="#">m730:AddizionaleRegionaleIrpef</a> <a href="#">m730:AddComunaleIrpef</a> <a href="#">m730:CedolareSecca</a>

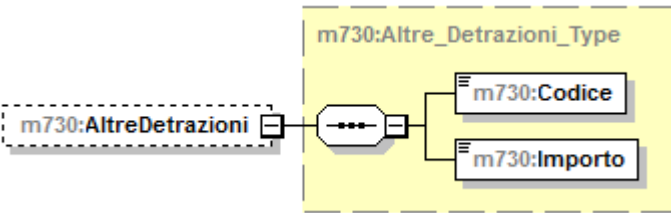
## element **Dati\_730\_Integrativo\_Type/Credito**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Elemento_Integrativo_Type</a>
children	<a href="#">m730:Irpef</a> <a href="#">m730:AddizionaleRegionaleIrpef</a> <a href="#">m730:AddComunaleIrpef</a> <a href="#">m730:CedolareSecca</a>

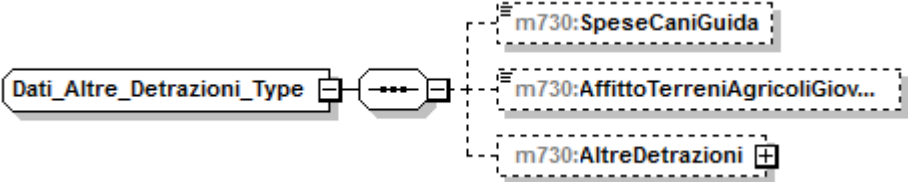
### complexType **Dati\_Altre\_Detrazioni\_Modulo\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:AltreDetrazioni</a>

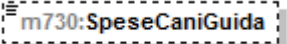
### element **Dati\_Altre\_Detrazioni\_Modulo\_Type/AltreDetrazioni**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Altre_Detrazioni_Type</a>
children	<a href="#">m730:Codice</a> <a href="#">m730:Importo</a>

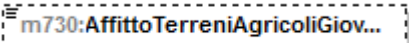
### complexType **Dati\_Altre\_Detrazioni\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:SpeseCaniGuida</a> <a href="#">m730:AffittoTerreniAgricoliGiovani</a> <a href="#">m730:AltreDetrazioni</a>

### element **Dati\_Altre\_Detrazioni\_Type/SpeseCaniGuida**

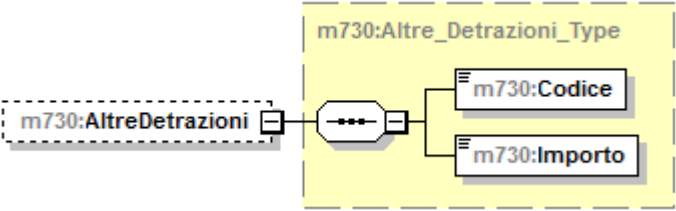
diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoCB_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[01]</td> </tr> </tbody> </table>	Kind	Value	pattern	[01]
Kind	Value				
pattern	[01]				

### element **Dati\_Altre\_Detrazioni\_Type/AffittoTerreniAgricoliGiovani**

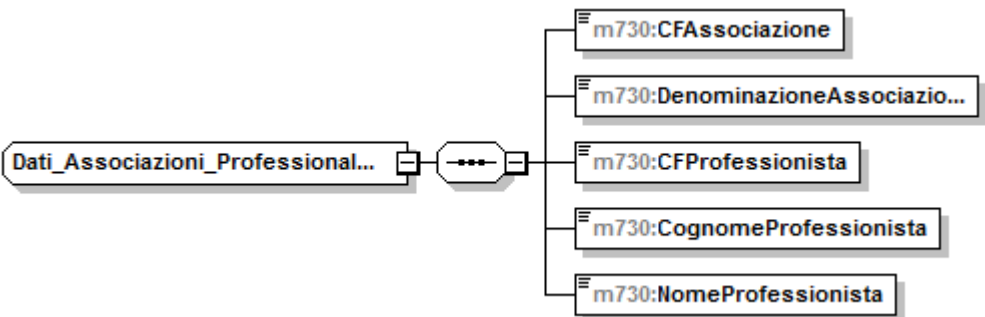
diagram	
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namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*


#### element **Dati\_Altre\_Detrazioni\_Type/AltreDetrazioni**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">m730:Altre_Detrazioni_Type</a>	
children	<a href="#">m730:Codice</a> <a href="#">m730:Importo</a>	

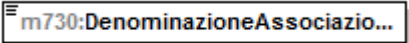
#### complexType **Dati\_Associazioni\_Professionale\_Type**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
children	<a href="#">m730:CFAssociazione</a> <a href="#">m730:DenominazioneAssociazione</a> <a href="#">m730:CFProfessionista</a> <a href="#">m730:CognomeProfessionista</a> <a href="#">m730:NomeProfessionista</a>	


#### element **Dati\_Associazioni\_Professionale\_Type/CFAssociazione**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoCN_Type</a>	
facets	Kind	Value
	pattern	[0-9]{11}

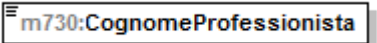
element **Dati\_Associazioni\_Professionale\_Type/DenominazioneAssociazione**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoAN_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>(([0-9A-Z\_]&amp;quot;){1}([ 0-9A-Z&amp;amp;:] ' \"- \\. , / ° \"^ \"\\( \\) À Ê É Ì Ò Ù Ü &amp;quot;; \\\"\\ \\+)*</td> </tr> </tbody> </table>	Kind	Value	pattern	(([0-9A-Z\_]&quot;){1}([ 0-9A-Z&amp;:] ' \"- \\. , / ° \"^ \"\\( \\) À Ê É Ì Ò Ù Ü &quot;; \\\"\\ \\+)*
Kind	Value				
pattern	(([0-9A-Z\_]&quot;){1}([ 0-9A-Z&amp;:] ' \"- \\. , / ° \"^ \"\\( \\) À Ê É Ì Ò Ù Ü &quot;; \\\"\\ \\+)*				

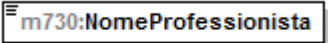
element **Dati\_Associazioni\_Professionale\_Type/CFProfessionista**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoCF_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[0-9]{11}[A-Z]{6}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{3}[A-Z]{1}</td> </tr> </tbody> </table>	Kind	Value	pattern	[0-9]{11}[A-Z]{6}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{3}[A-Z]{1}
Kind	Value				
pattern	[0-9]{11}[A-Z]{6}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{3}[A-Z]{1}				

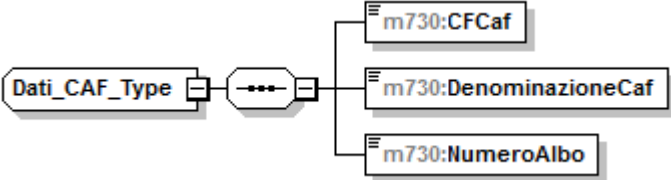
element **Dati\_Associazioni\_Professionale\_Type/CognomeProfessionista**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoAN_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>(([0-9A-Z\_]&amp;quot;){1}([ 0-9A-Z&amp;amp;:] ' \"- \\. , / ° \"^ \"\\( \\) À Ê É Ì Ò Ù Ü &amp;quot;; \\\"\\ \\+)*</td> </tr> </tbody> </table>	Kind	Value	pattern	(([0-9A-Z\_]&quot;){1}([ 0-9A-Z&amp;:] ' \"- \\. , / ° \"^ \"\\( \\) À Ê É Ì Ò Ù Ü &quot;; \\\"\\ \\+)*
Kind	Value				
pattern	(([0-9A-Z\_]&quot;){1}([ 0-9A-Z&amp;:] ' \"- \\. , / ° \"^ \"\\( \\) À Ê É Ì Ò Ù Ü &quot;; \\\"\\ \\+)*				

element **Dati\_Associazioni\_Professionale\_Type/NomeProfessionista**

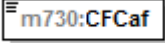
diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoAN_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>(([0-9A-Z\_]&amp;quot;){1}([ 0-9A-Z&amp;amp;:] ' \"- \\. , / ° \"^ \"\\( \\) À Ê É Ì Ò Ù Ü &amp;quot;; \\\"\\ \\+)*</td> </tr> </tbody> </table>	Kind	Value	pattern	(([0-9A-Z\_]&quot;){1}([ 0-9A-Z&amp;:] ' \"- \\. , / ° \"^ \"\\( \\) À Ê É Ì Ò Ù Ü &quot;; \\\"\\ \\+)*
Kind	Value				
pattern	(([0-9A-Z\_]&quot;){1}([ 0-9A-Z&amp;:] ' \"- \\. , / ° \"^ \"\\( \\) À Ê É Ì Ò Ù Ü &quot;; \\\"\\ \\+)*				

complexType **Dati\_CAF\_Type**

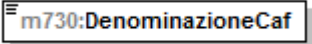
diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730

children	<a href="#">m730:CFCaf</a> <a href="#">m730:DenominazioneCaf</a> <a href="#">m730:NumeroAlbo</a>
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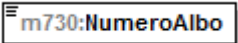
#### element **Dati\_CAF\_Type/CFCaf**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoCN_Type</a>
facets	Kind Value pattern [0-9]{11}

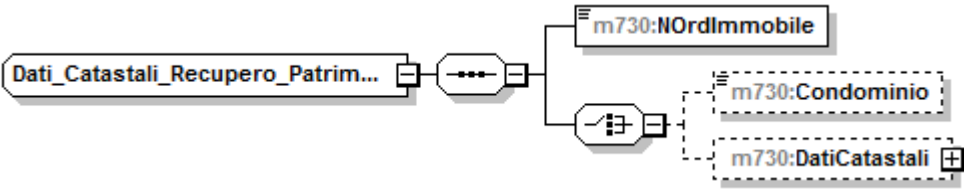
#### element **Dati\_CAF\_Type/DenominazioneCaf**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoAN_Type</a>
facets	Kind Value pattern ([0-9A-Z\-\_]&quot;){1}([ 0-9A-Z&amp;:] ' - \., / "^\(\ \) À É È Ò Ù Ü &quot; \N  \+)*

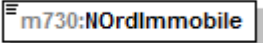
#### element **Dati\_CAF\_Type/NumeroAlbo**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	restriction of <a href="#">DatoNP_Type</a>
facets	Kind Value pattern [1-9]{1}[0-9]*

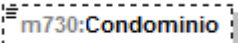
#### complexType **Dati\_Catastali\_Recupero\_Patrimonio\_Edilizio\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:NOrdImmobile</a> <a href="#">m730:Condominio</a> <a href="#">m730:DatiCatastali</a>

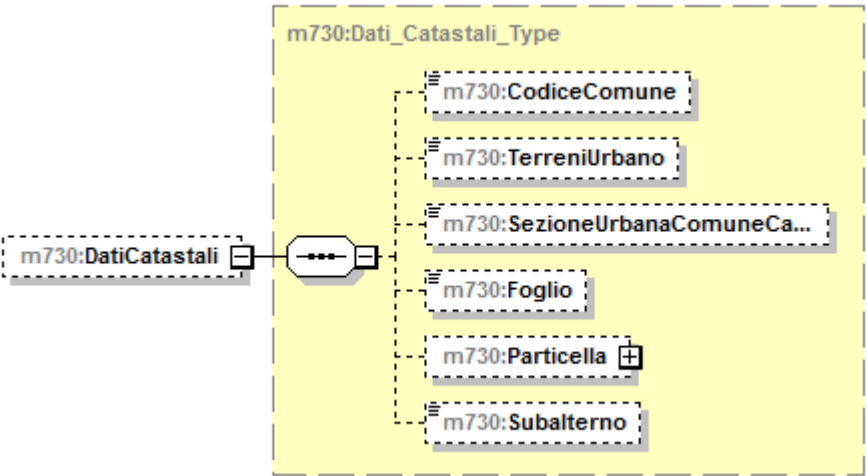
element **Dati\_Catastali\_Ricupero\_Patrimonio\_Edilizio\_Type/NOrdImmobile**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP_Type</a>
facets	Kind Value pattern [1-9]{1}[0-9]*

element **Dati\_Catastali\_Ricupero\_Patrimonio\_Edilizio\_Type/Condominio**

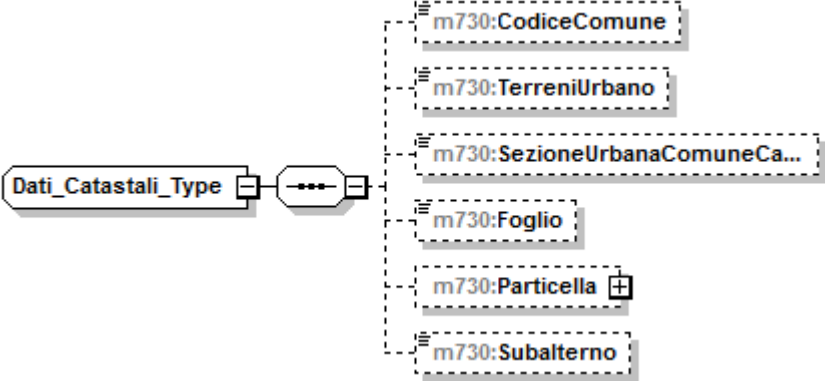
diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoCB_Type</a>
facets	Kind Value pattern [01]

element **Dati\_Catastali\_Ricupero\_Patrimonio\_Edilizio\_Type/DatiCatastali**

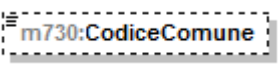
diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Dati_Catastali_Type</a>
children	<a href="#">m730:CodiceComune</a> <a href="#">m730:TerreniUrbano</a> <a href="#">m730:SezioneUrbanaComuneCatastale</a> <a href="#">m730:Foglio</a> <a href="#">m730:Particella</a> <a href="#">m730:Subalterno</a>




## complexType Dati\_Catastali\_Type

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:CodiceComune</a> <a href="#">m730:TerreniUrbano</a> <a href="#">m730:SezioneUrbanaComuneCatastale</a> <a href="#">m730:Foglio</a> <a href="#">m730:Particella</a> <a href="#">m730:Subalterno</a>

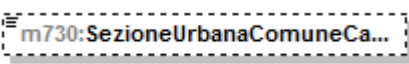
## element Dati\_Catastali\_Type/CodiceComune

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoAN_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>(([0-9A-Z\-\]]&amp;quot;){1}([ 0-9A-Z&amp;amp;]]'\-\. , /°\^\(\ )\ À È É Ì Ò Ù Ü &amp;quot;;\ \ / +)*</td> </tr> </tbody> </table>	Kind	Value	pattern	(([0-9A-Z\-\]]&quot;){1}([ 0-9A-Z&amp;]]'\-\. , /°\^\(\ )\ À È É Ì Ò Ù Ü &quot;;\ \ / +)*
Kind	Value				
pattern	(([0-9A-Z\-\]]&quot;){1}([ 0-9A-Z&amp;]]'\-\. , /°\^\(\ )\ À È É Ì Ò Ù Ü &quot;;\ \ / +)*				

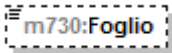
## element Dati\_Catastali\_Type/TerreniUrbano

diagram									
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730								
type	<a href="#">m730:Terreni Urbano_Type</a>								
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>(([0-9A-Z\-\]]&amp;quot;){1}([ 0-9A-Z&amp;amp;]]'\-\. , /°\^\(\ )\ À È É Ì Ò Ù Ü &amp;quot;;\ \ / +)*</td> </tr> <tr> <td>enumeration</td> <td>T</td> </tr> <tr> <td>enumeration</td> <td>U</td> </tr> </tbody> </table>	Kind	Value	pattern	(([0-9A-Z\-\]]&quot;){1}([ 0-9A-Z&amp;]]'\-\. , /°\^\(\ )\ À È É Ì Ò Ù Ü &quot;;\ \ / +)*	enumeration	T	enumeration	U
Kind	Value								
pattern	(([0-9A-Z\-\]]&quot;){1}([ 0-9A-Z&amp;]]'\-\. , /°\^\(\ )\ À È É Ì Ò Ù Ü &quot;;\ \ / +)*								
enumeration	T								
enumeration	U								

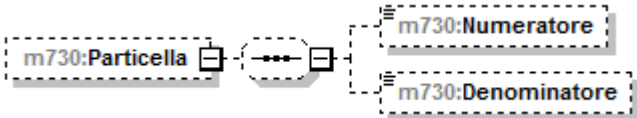
## element Dati\_Catastali\_Type/SezioneUrbanaComuneCatastale

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoAN_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>(([0-9A-Z\-\]]&amp;quot;){1}([ 0-9A-Z&amp;amp;]]'\-\. , /°\^\(\ )\ À È É Ì Ò Ù Ü &amp;quot;;\ \ / +)*</td> </tr> </tbody> </table>	Kind	Value	pattern	(([0-9A-Z\-\]]&quot;){1}([ 0-9A-Z&amp;]]'\-\. , /°\^\(\ )\ À È É Ì Ò Ù Ü &quot;;\ \ / +)*
Kind	Value				
pattern	(([0-9A-Z\-\]]&quot;){1}([ 0-9A-Z&amp;]]'\-\. , /°\^\(\ )\ À È É Ì Ò Ù Ü &quot;;\ \ / +)*				

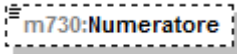
### element **Dati\_Catastali\_Type/Foglio**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoAN_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>(([0-9A-Z\-\]]&amp;quot;){1}([ 0-9A-Z&amp;amp;]]'\-\\., /'°\^\(\ )\ À È É Ì Ò Ù Ü &amp;quot;;\\ \\ +)*</td> </tr> </tbody> </table>	Kind	Value	pattern	(([0-9A-Z\-\]]&quot;){1}([ 0-9A-Z&amp;]]'\-\\., /'°\^\(\ )\ À È É Ì Ò Ù Ü &quot;;\\ \\ +)*
Kind	Value				
pattern	(([0-9A-Z\-\]]&quot;){1}([ 0-9A-Z&amp;]]'\-\\., /'°\^\(\ )\ À È É Ì Ò Ù Ü &quot;;\\ \\ +)*				

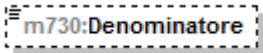
### element **Dati\_Catastali\_Type/Particella**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:Numeratore</a> <a href="#">m730:Denominatore</a>

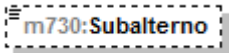
### element **Dati\_Catastali\_Type/Particella/Numeratore**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoAN_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>(([0-9A-Z\-\]]&amp;quot;){1}([ 0-9A-Z&amp;amp;]]'\-\\., /'°\^\(\ )\ À È É Ì Ò Ù Ü &amp;quot;;\\ \\ +)*</td> </tr> </tbody> </table>	Kind	Value	pattern	(([0-9A-Z\-\]]&quot;){1}([ 0-9A-Z&amp;]]'\-\\., /'°\^\(\ )\ À È É Ì Ò Ù Ü &quot;;\\ \\ +)*
Kind	Value				
pattern	(([0-9A-Z\-\]]&quot;){1}([ 0-9A-Z&amp;]]'\-\\., /'°\^\(\ )\ À È É Ì Ò Ù Ü &quot;;\\ \\ +)*				

### element **Dati\_Catastali\_Type/Particella/Denominatore**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoAN_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>(([0-9A-Z\-\]]&amp;quot;){1}([ 0-9A-Z&amp;amp;]]'\-\\., /'°\^\(\ )\ À È É Ì Ò Ù Ü &amp;quot;;\\ \\ +)*</td> </tr> </tbody> </table>	Kind	Value	pattern	(([0-9A-Z\-\]]&quot;){1}([ 0-9A-Z&amp;]]'\-\\., /'°\^\(\ )\ À È É Ì Ò Ù Ü &quot;;\\ \\ +)*
Kind	Value				
pattern	(([0-9A-Z\-\]]&quot;){1}([ 0-9A-Z&amp;]]'\-\\., /'°\^\(\ )\ À È É Ì Ò Ù Ü &quot;;\\ \\ +)*				


### element **Dati\_Catastali\_Type/Subalterno**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoAN_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>(([0-9A-Z\-\]]&amp;quot;){1}([ 0-9A-Z&amp;amp;]]'\-\\., /'°\^\(\ )\ À È É Ì Ò Ù Ü &amp;quot;;\\ \\ +)*</td> </tr> </tbody> </table>	Kind	Value	pattern	(([0-9A-Z\-\]]&quot;){1}([ 0-9A-Z&amp;]]'\-\\., /'°\^\(\ )\ À È É Ì Ò Ù Ü &quot;;\\ \\ +)*
Kind	Value				
pattern	(([0-9A-Z\-\]]&quot;){1}([ 0-9A-Z&amp;]]'\-\\., /'°\^\(\ )\ À È É Ì Ò Ù Ü &quot;;\\ \\ +)*				


complexType **Dati\_Condominio\_Type**

diagram	<pre> classDiagram     class Dati_Condominio_Type     class m730_CodiceFiscale["m730:CodiceFiscale"]     class m730_Denominazione["m730:Denominazione"]     Dati_Condominio_Type -- &gt; m730_CodiceFiscale     Dati_Condominio_Type -- &gt; m730_Denominazione     </pre>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:CodiceFiscale</a> <a href="#">m730:Denominazione</a>

element **Dati\_Condominio\_Type/CodiceFiscale**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoCF_Type</a>				
facets	<table><thead><tr><th>Kind</th><th>Value</th></tr></thead><tbody><tr><td>pattern</td><td>[0-9]{11}[A-Z]{6}[0-9LMNPQRSTUVWXYZ]{2}[A-Z]{1}[0-9LMNPQRSTUVWXYZ]{2}[A-Z]{1}[0-9LMNPQRSTUVWXYZ]{3}[A-Z]{1}</td></tr></tbody></table>	Kind	Value	pattern	[0-9]{11}[A-Z]{6}[0-9LMNPQRSTUVWXYZ]{2}[A-Z]{1}[0-9LMNPQRSTUVWXYZ]{2}[A-Z]{1}[0-9LMNPQRSTUVWXYZ]{3}[A-Z]{1}
Kind	Value				
pattern	[0-9]{11}[A-Z]{6}[0-9LMNPQRSTUVWXYZ]{2}[A-Z]{1}[0-9LMNPQRSTUVWXYZ]{2}[A-Z]{1}[0-9LMNPQRSTUVWXYZ]{3}[A-Z]{1}				

element **Dati\_Condominio\_Type/Denominazione**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoAN_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>([0-9A-Z- ]&amp;quot;}{1}([ 0-9A-Z&amp;amp; ' \\-\\. _ /° \\^ \\( \\) À È É Ì Ò Ù Ü &amp;quot; \\\\\\\\ \\+)*</td> </tr> </tbody> </table>	Kind	Value	pattern	([0-9A-Z- ]&quot;}{1}([ 0-9A-Z&amp; ' \\-\\. _ /° \\^ \\( \\) À È É Ì Ò Ù Ü &quot; \\\\\\\\ \\+)*
Kind	Value				
pattern	([0-9A-Z- ]&quot;}{1}([ 0-9A-Z&amp; ' \\-\\. _ /° \\^ \\( \\) À È É Ì Ò Ù Ü &quot; \\\\\\\\ \\+)*				

complexType **Dati\_Coniuge\_Type**

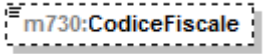
diagram	<pre> classDiagram     class Dat_i_Coniuge_Type     class m730_Tipo["m730:Tipo"]     class m730_CodiceFiscale["m730:CodiceFiscale"]     class m730_Mesi["m730:Mesi"]     Dat_i_Coniuge_Type -- m730_Tipo     Dat_i_Coniuge_Type -- m730_CodiceFiscale     Dat_i_Coniuge_Type -- m730_Mesi     </pre>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:Tipo</a> <a href="#">m730:CodiceFiscale</a> <a href="#">m730:Mesi</a>

element **Dati\_Coniuge\_Type/Tipo**

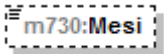
diagram	
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namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoCB_Type</a>	
facets	Kind	Value
	pattern	[01]

#### element **Dati\_Coniuge\_Type/CodiceFiscale**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoCF_Type</a>	
facets	Kind	Value
	pattern	[0-9]{11}[A-Z]{6}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{3}[A-Z]{1}

#### element **Dati\_Coniuge\_Type/Mesi**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">m730:Mesi_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*
	enumeration	1
	enumeration	2
	enumeration	3
	enumeration	4
	enumeration	5
	enumeration	6
	enumeration	7
	enumeration	8
	enumeration	9
	enumeration	10
	enumeration	11
	enumeration	12

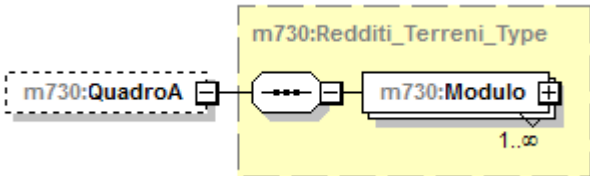
## complexType **Dati\_Contabili\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:Familiari</a> <a href="#">m730:QuadroA</a> <a href="#">m730:QuadroB</a> <a href="#">m730:QuadroC</a> <a href="#">m730:QuadroD</a> <a href="#">m730:QuadroE</a> <a href="#">m730:QuadroF</a> <a href="#">m730:QuadroG</a> <a href="#">m730:QuadroI</a> <a href="#">m730:ProspettoLiquidazione</a> <a href="#">m730:Prospetto_Annotazioni</a> <a href="#">m730:QuadroK</a>

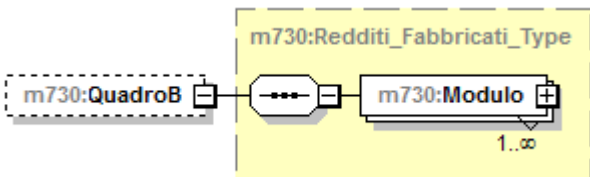
## element **Dati\_Contabili\_Type/Familiari**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Familiari_Type</a>
children	<a href="#">m730:PrimoModulo</a> <a href="#">m730:Modulo</a>

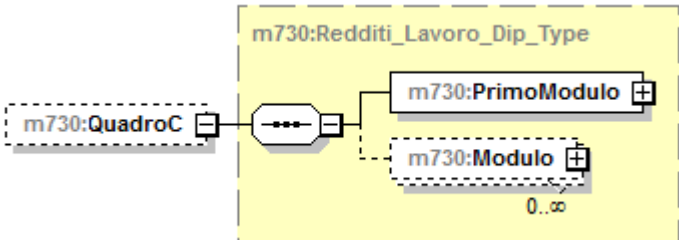
element **Dati\_Contabili\_Type/QuadroA**

diagram	 <p>The diagram shows a dashed box labeled <b>m730:QuadroA</b> connected to a yellow box labeled <b>m730:Redditi_Terreni_Type</b>. Inside the yellow box, there is a sequence of two elements: <b>m730:Modulo</b> and <b>m730:Modulo</b>. The second <b>m730:Modulo</b> has a multiplicity of <b>1..∞</b>.</p>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Redditi_Terreni_Type</a>
children	<a href="#">m730:Modulo</a>

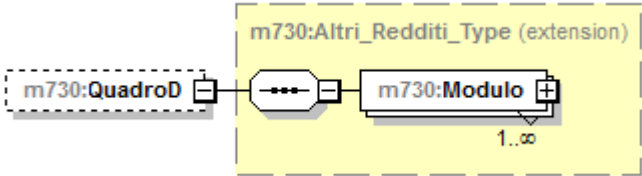
element **Dati\_Contabili\_Type/QuadroB**

diagram	 <p>The diagram shows a dashed box labeled <b>m730:QuadroB</b> connected to a yellow box labeled <b>m730:Redditi_Fabbricati_Type</b>. Inside the yellow box, there is a sequence of two elements: <b>m730:Modulo</b> and <b>m730:Modulo</b>. The second <b>m730:Modulo</b> has a multiplicity of <b>1..∞</b>.</p>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Redditi_Fabbricati_Type</a>
children	<a href="#">m730:Modulo</a>

element **Dati\_Contabili\_Type/QuadroC**

diagram	 <p>The diagram shows a dashed box labeled <b>m730:QuadroC</b> connected to a yellow box labeled <b>m730:Redditi_Lavoro_Dip_Type</b>. Inside the yellow box, there is a sequence of two elements: <b>m730:PrimoModulo</b> and <b>m730:Modulo</b>. The <b>m730:Modulo</b> has a multiplicity of <b>0..∞</b>.</p>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Redditi_Lavoro_Dip_Type</a>
children	<a href="#">m730:PrimoModulo</a> <a href="#">m730:Modulo</a>

element **Dati\_Contabili\_Type/QuadroD**

diagram	 <p>The diagram shows a dashed box labeled <b>m730:QuadroD</b> connected to a yellow box labeled <b>m730:Altri_Redditi_Type (extension)</b>. Inside the yellow box, there is a sequence of two elements: <b>m730:Modulo</b> and <b>m730:Modulo</b>. The second <b>m730:Modulo</b> has a multiplicity of <b>1..∞</b>.</p>
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namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	extension of <a href="#">m730:Altri_Redditi_Type</a>
children	<a href="#">m730:Modulo</a>

#### element **Dati\_Contabili\_Type/QuadroE**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Oneri_Type</a>
children	<a href="#">m730:PrimoModulo</a> <a href="#">m730:Modulo</a>

#### element **Dati\_Contabili\_Type/QuadroF**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Acconti_Ritenute_Type</a>
children	<a href="#">m730:PrimoModulo</a> <a href="#">m730:Modulo</a>

#### element **Dati\_Contabili\_Type/QuadroG**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Crediti_Imposta_Type</a>

children	<a href="#">m730:PrimoModulo</a> <a href="#">m730:Modulo</a>
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#### element **Dati\_Contabili\_Type/Quadrol**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Quadro_I_Type</a>
children	<a href="#">m730:Importo</a> <a href="#">m730:Casella</a>

#### element **Dati\_Contabili\_Type/ProspettoLiquidazione**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Prospetto_Liquidazione_Type</a>
children	<a href="#">m730:PrimoModulo</a> <a href="#">m730:Modulo</a>

#### element **Dati\_Contabili\_Type/Prospetto\_Annotazioni**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Prospetto_Annotazioni_Type</a>
children	<a href="#">m730:Modulo_Annotazioni</a>



# element **Dati\_Contabili\_Type/QuadroK**

diagram	<pre> classDiagram     class m730_QuadroK["m730:QuadroK"]     class m730_Modulo["m730:Modulo"]     class m730_Comunicazione_Amministratore_Type["m730:Comunicazione_Amministratore_Type"]     m730_QuadroK -- "1..∞" m730_Modulo     m730_QuadroK -- m730_Comunicazione_Amministratore_Type     m730_Modulo -- m730_Comunicazione_Amministratore_Type         </pre>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Comunicazione_Amministratore_Type</a>
children	<a href="#">m730:Modulo</a>

# complexType **Dati\_Contratto\_Type**

diagram	<pre> classDiagram     class Dati_Contratto_Type["Dati_Contratto_Type"]     class m730_DataRegContratto["m730:DataRegContratto"]     class m730_SerieContratto["m730:SerieContratto"]     class m730_NumeroContratto["m730:NumeroContratto"]     class m730_Sottonumero["m730:Sottonumero"]     class m730_CodiceUfficio["m730:CodiceUfficio"]     class m730_IdentificativoContratto["m730:IdentificativoContratto"]     Dati_Contratto_Type -- m730_DataRegContratto     Dati_Contratto_Type -- m730_SerieContratto     Dati_Contratto_Type -- m730_NumeroContratto     Dati_Contratto_Type -- m730_Sottonumero     Dati_Contratto_Type -- m730_CodiceUfficio     Dati_Contratto_Type -- m730_IdentificativoContratto         </pre>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:DataRegContratto</a> <a href="#">m730:SerieContratto</a> <a href="#">m730:NumeroContratto</a> <a href="#">m730:Sottonumero</a> <a href="#">m730:CodiceUfficio</a> <a href="#">m730:IdentificativoContratto</a>

# element **Dati\_Contratto\_Type/DataRegContratto**

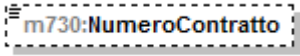
diagram	<pre> classDiagram     class m730_DataRegContratto["m730:DataRegContratto"]         </pre>				
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoDT_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>((([0-9]{12}[0-9]{3}[01])([0-9]{13578}[1012]\d{4}))((([0-9]{1-9}][12][0-9]{30})([0-9]{469}[11]\d{4}))((([0-9]{1-9}[10-9]2[0-8])([0-9]{2}\d{4}))((([29](02)[02468][048]00))((([29](02)[13579][26]00))((([29](02)[0-9][0-9][048]))((([29](02)[0-9][0-9][2468][048]))((([29](02)[0-9][0-9][13579][26]))))</td> </tr> </tbody> </table>	Kind	Value	pattern	((([0-9]{12}[0-9]{3}[01])([0-9]{13578}[1012]\d{4}))((([0-9]{1-9}][12][0-9]{30})([0-9]{469}[11]\d{4}))((([0-9]{1-9}[10-9]2[0-8])([0-9]{2}\d{4}))((([29](02)[02468][048]00))((([29](02)[13579][26]00))((([29](02)[0-9][0-9][048]))((([29](02)[0-9][0-9][2468][048]))((([29](02)[0-9][0-9][13579][26]))))
Kind	Value				
pattern	((([0-9]{12}[0-9]{3}[01])([0-9]{13578}[1012]\d{4}))((([0-9]{1-9}][12][0-9]{30})([0-9]{469}[11]\d{4}))((([0-9]{1-9}[10-9]2[0-8])([0-9]{2}\d{4}))((([29](02)[02468][048]00))((([29](02)[13579][26]00))((([29](02)[0-9][0-9][048]))((([29](02)[0-9][0-9][2468][048]))((([29](02)[0-9][0-9][13579][26]))))				

# element **Dati\_Contratto\_Type/SerieContratto**


diagram	<pre> classDiagram     class m730_SerieContratto["m730:SerieContratto"]         </pre>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730

type	<a href="#">m730:Serie Registrazione Contratto Type</a>	
facets	Kind	Value
	pattern	(([0-9A-Z\-\]]&quot;){1}([ 0-9A-Z&amp;]] ' \"- \"., / ° \"^\"\\( \\) À Ê É Ì Ò Ù Ü &quot;; \\\"\\ \\+)*
	enumeration	3
	enumeration	3A
	enumeration	3B
	enumeration	3P
	enumeration	1T
	enumeration	3T

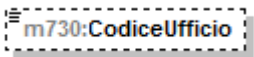
#### element **Dati\_Contratto\_Type/NumeroContratto**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoAN Type</a>	
facets	Kind	Value
	pattern	(([0-9A-Z\-\]]&quot;){1}([ 0-9A-Z&amp;]] ' \"- \"., / ° \"^\"\\( \\) À Ê É Ì Ò Ù Ü &quot;; \\\"\\ \\+)*

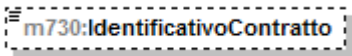
#### element **Dati\_Contratto\_Type/Sottonumero**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoAN Type</a>	
facets	Kind	Value
	pattern	(([0-9A-Z\-\]]&quot;){1}([ 0-9A-Z&amp;]] ' \"- \"., / ° \"^\"\\( \\) À Ê É Ì Ò Ù Ü &quot;; \\\"\\ \\+)*

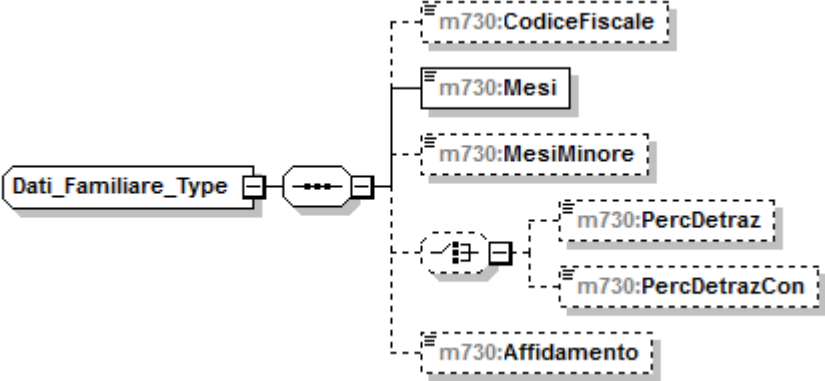
#### element **Dati\_Contratto\_Type/CodiceUfficio**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	restriction of <a href="#">DatoAN Type</a>	
facets	Kind	Value
	pattern	(([0-9A-Z\-\]]&quot;){1}([ 0-9A-Z&amp;]] ' \"- \"., / ° \"^\"\\( \\) À Ê É Ì Ò Ù Ü &quot;; \\\"\\ \\+)*

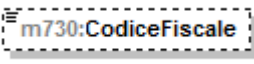
#### element **Dati\_Contratto\_Type/IdentificativoContratto**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoAN Type</a>	
facets	Kind	Value
	pattern	(([0-9A-Z\-\]]&quot;){1}([ 0-9A-Z&amp;]] ' \"- \"., / ° \"^\"\\( \\) À Ê É Ì Ò Ù Ü &quot;; \\\"\\ \\+)*


## complexType **Dati\_Familiare\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:CodiceFiscale</a> <a href="#">m730:Mesi</a> <a href="#">m730:MesiMinore</a> <a href="#">m730:PercDetraz</a> <a href="#">m730:PercDetrazCon</a> <a href="#">m730:Affidamento</a>

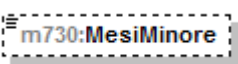
## element **Dati\_Familiare\_Type/CodiceFiscale**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoCF_Type</a>				
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[0-9]{11}[A-Z]{6}[0-9LMNPQRSTUUV]{2}[A-Z]{1}[0-9LMNPQRSTUUV]{2}[A-Z]{1}[0-9LMNPQRSTUUV]{3}[A-Z]{1}</td></tr> </table>	Kind	Value	pattern	[0-9]{11}[A-Z]{6}[0-9LMNPQRSTUUV]{2}[A-Z]{1}[0-9LMNPQRSTUUV]{2}[A-Z]{1}[0-9LMNPQRSTUUV]{3}[A-Z]{1}
Kind	Value				
pattern	[0-9]{11}[A-Z]{6}[0-9LMNPQRSTUUV]{2}[A-Z]{1}[0-9LMNPQRSTUUV]{2}[A-Z]{1}[0-9LMNPQRSTUUV]{3}[A-Z]{1}				

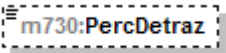
## element **Dati\_Familiare\_Type/Mesi**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

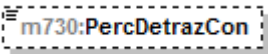
## element **Dati\_Familiare\_Type/MesiMinore**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

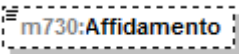
#### element **Dati\_Familiare\_Type/PercDetraz**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoPC_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[0-9]?[0-9](, 1,3)? 100(,0{1,3})?</td> </tr> </tbody> </table>	Kind	Value	pattern	[0-9]?[0-9](, 1,3)? 100(,0{1,3})?
Kind	Value				
pattern	[0-9]?[0-9](, 1,3)? 100(,0{1,3})?				

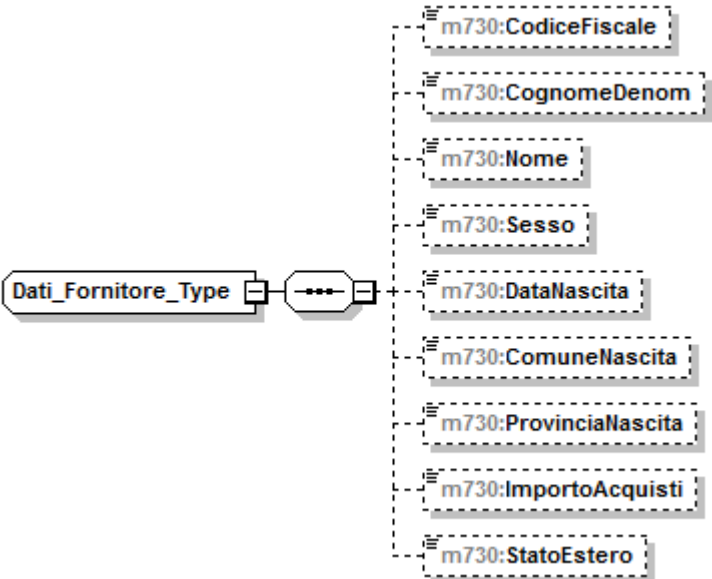
#### element **Dati\_Familiare\_Type/PercDetrazCon**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoAN_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>([0-9A-Z\-\-]&amp;quot;){1}([ 0-9A-Z&amp;amp;] '\- \. , /' \'\\( \) À È É Ì Ò Ù Ü &amp;quot;; \\ / +)*</td> </tr> </tbody> </table>	Kind	Value	pattern	([0-9A-Z\-\-]&quot;){1}([ 0-9A-Z&amp;] '\- \. , /' \'\\( \) À È É Ì Ò Ù Ü &quot;; \\ / +)*
Kind	Value				
pattern	([0-9A-Z\-\-]&quot;){1}([ 0-9A-Z&amp;] '\- \. , /' \'\\( \) À È É Ì Ò Ù Ü &quot;; \\ / +)*				

#### element **Dati\_Familiare\_Type/Affidamento**

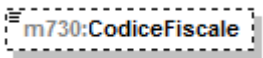
diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoCB_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[01]</td> </tr> </tbody> </table>	Kind	Value	pattern	[01]
Kind	Value				
pattern	[01]				

#### complexType **Dati\_Fornitore\_Type**

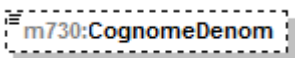
diagram	 <p>The diagram shows a complex type <b>Dati_Fornitore_Type</b> (represented by a rounded rectangle) connected to a sequence container (a rectangle with a dashed line and a small square). This container is linked to a vertical list of eight elements, each in a dashed box: <b>m730:CodiceFiscale</b>, <b>m730:CognomeDenom</b>, <b>m730:Nome</b>, <b>m730:Sesso</b>, <b>m730:DataNascita</b>, <b>m730:ComuneNascita</b>, <b>m730:ProvinciaNascita</b>, and <b>m730:ImportoAcquisti</b>. The last element, <b>m730:StatoEstero</b>, is also shown in a dashed box at the bottom of the list.</p>
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namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:CodiceFiscale</a> <a href="#">m730:CognomeDenom</a> <a href="#">m730:Nome</a> <a href="#">m730:Sesso</a> <a href="#">m730:DataNascita</a> <a href="#">m730:ComuneNascita</a> <a href="#">m730:ProvinciaNascita</a> <a href="#">m730:ImportoAcquisti</a> <a href="#">m730:StatoEstero</a>

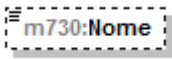
#### element **Dati\_Fornitore\_Type/CodiceFiscale**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoCF_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[0-9]{11}[A-Z]{6}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{3}[A-Z]{1}</td> </tr> </tbody> </table>	Kind	Value	pattern	[0-9]{11}[A-Z]{6}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{3}[A-Z]{1}
Kind	Value				
pattern	[0-9]{11}[A-Z]{6}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{3}[A-Z]{1}				

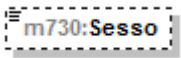
#### element **Dati\_Fornitore\_Type/CognomeDenom**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoAN_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>([0-9A-Z-] \"){1}([ 0-9A-Z&amp;amp;:] ' - \., / ° °\°\( \) À É È Ì Ò Ù Ü \&amp;quot; \\ / +)*</td> </tr> </tbody> </table>	Kind	Value	pattern	([0-9A-Z-] \"){1}([ 0-9A-Z&amp;:] ' - \., / ° °\°\( \) À É È Ì Ò Ù Ü \&quot; \\ / +)*
Kind	Value				
pattern	([0-9A-Z-] \"){1}([ 0-9A-Z&amp;:] ' - \., / ° °\°\( \) À É È Ì Ò Ù Ü \&quot; \\ / +)*				

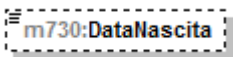
#### element **Dati\_Fornitore\_Type/Nome**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoAN_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>([0-9A-Z-] \"){1}([ 0-9A-Z&amp;amp;:] ' - \., / ° °\°\( \) À É È Ì Ò Ù Ü \&amp;quot; \\ / +)*</td> </tr> </tbody> </table>	Kind	Value	pattern	([0-9A-Z-] \"){1}([ 0-9A-Z&amp;:] ' - \., / ° °\°\( \) À É È Ì Ò Ù Ü \&quot; \\ / +)*
Kind	Value				
pattern	([0-9A-Z-] \"){1}([ 0-9A-Z&amp;:] ' - \., / ° °\°\( \) À É È Ì Ò Ù Ü \&quot; \\ / +)*				

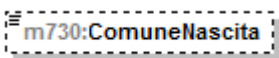
#### element **Dati\_Fornitore\_Type/Sesso**

diagram									
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730								
type	<a href="#">Sesso_Type</a>								
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>([0-9A-Z-] \"){1}([ 0-9A-Z&amp;amp;:] ' - \., / ° °\°\( \) À É È Ì Ò Ù Ü \&amp;quot; \\ / +)*</td> </tr> <tr> <td>enumeration</td> <td>M</td> </tr> <tr> <td>enumeration</td> <td>F</td> </tr> </tbody> </table>	Kind	Value	pattern	([0-9A-Z-] \"){1}([ 0-9A-Z&amp;:] ' - \., / ° °\°\( \) À É È Ì Ò Ù Ü \&quot; \\ / +)*	enumeration	M	enumeration	F
Kind	Value								
pattern	([0-9A-Z-] \"){1}([ 0-9A-Z&amp;:] ' - \., / ° °\°\( \) À É È Ì Ò Ù Ü \&quot; \\ / +)*								
enumeration	M								
enumeration	F								

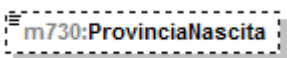
#### element **Dati\_Fornitore\_Type/DataNascita**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoDT_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>((([0-1-9][12][0-9][301])(0[13578][1012](\d{4})) ([0][1-9][12][0-9][30](0[469][11](\d{4})) ([0][1-9][10-9][20-8])(02)(\d{4})) ((29)(02)([02468][048]00)) ((29)(02)([13579][26]00)) ((29)(02)([0-9][0][48])) ((29)(02)([0-9][0-9][2468][048])) ((29)(02)([0-9][0-9][13579][26]))))</td> </tr> </tbody> </table>	Kind	Value	pattern	((([0-1-9][12][0-9][301])(0[13578][1012](\d{4})) ([0][1-9][12][0-9][30](0[469][11](\d{4})) ([0][1-9][10-9][20-8])(02)(\d{4})) ((29)(02)([02468][048]00)) ((29)(02)([13579][26]00)) ((29)(02)([0-9][0][48])) ((29)(02)([0-9][0-9][2468][048])) ((29)(02)([0-9][0-9][13579][26]))))
Kind	Value				
pattern	((([0-1-9][12][0-9][301])(0[13578][1012](\d{4})) ([0][1-9][12][0-9][30](0[469][11](\d{4})) ([0][1-9][10-9][20-8])(02)(\d{4})) ((29)(02)([02468][048]00)) ((29)(02)([13579][26]00)) ((29)(02)([0-9][0][48])) ((29)(02)([0-9][0-9][2468][048])) ((29)(02)([0-9][0-9][13579][26]))))				


#### element **Dati\_Fornitore\_Type/ComuneNascita**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoAN_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>(([0-9A-Z-])&amp;quot;){1}([ 0-9A-Z&amp;amp;:] ' - \., / ° '¥\(\ )À É Ê Ï Ò Ù Ü &amp;quot; \\ / +)*</td> </tr> </tbody> </table>	Kind	Value	pattern	(([0-9A-Z-])&quot;){1}([ 0-9A-Z&amp;:] ' - \., / ° '¥\(\ )À É Ê Ï Ò Ù Ü &quot; \\ / +)*
Kind	Value				
pattern	(([0-9A-Z-])&quot;){1}([ 0-9A-Z&amp;:] ' - \., / ° '¥\(\ )À É Ê Ï Ò Ù Ü &quot; \\ / +)*				


#### element **Dati\_Fornitore\_Type/ProvinciaNascita**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">PN_Type</a>

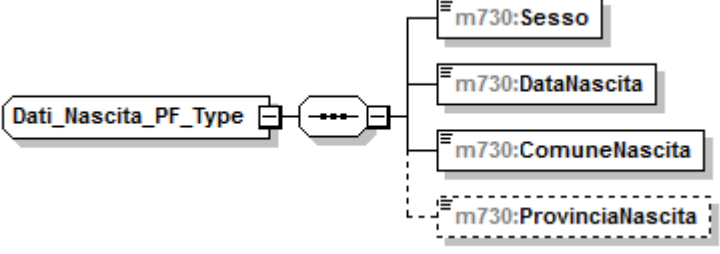
#### element **Dati\_Fornitore\_Type/ImportoAcquisti**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-9]{1}[0-9]*</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				


#### element **Dati\_Fornitore\_Type/StatoEstero**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoAN_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>(([0-9A-Z-])&amp;quot;){1}([ 0-9A-Z&amp;amp;:] ' - \., / ° '¥\(\ )À É Ê Ï Ò Ù Ü &amp;quot; \\ / +)*</td> </tr> </tbody> </table>	Kind	Value	pattern	(([0-9A-Z-])&quot;){1}([ 0-9A-Z&amp;:] ' - \., / ° '¥\(\ )À É Ê Ï Ò Ù Ü &quot; \\ / +)*
Kind	Value				
pattern	(([0-9A-Z-])&quot;){1}([ 0-9A-Z&amp;:] ' - \., / ° '¥\(\ )À É Ê Ï Ò Ù Ü &quot; \\ / +)*				

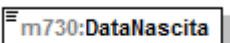
## complexType Dati\_Nascita\_PF\_Type

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:Sesso</a> <a href="#">m730:DataNascita</a> <a href="#">m730:ComuneNascita</a> <a href="#">m730:ProvinciaNascita</a>

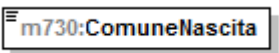
## element Dati\_Nascita\_PF\_Type/Sesso

diagram									
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730								
type	<a href="#">Sesso_Type</a>								
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>([0-9A-Z-])&amp;quot;){1}([ 0-9A-Z&amp;amp;:] ' \"- \\. / ° \\^\\( \\) À Ê É Ì Ò Ù Ü &amp;quot; \\\\ \\+)*</td></tr> <tr> <td>enumeration</td><td>M</td></tr> <tr> <td>enumeration</td><td>F</td></tr> </table>	Kind	Value	pattern	([0-9A-Z-])&quot;){1}([ 0-9A-Z&amp;:] ' \"- \\. / ° \\^\\( \\) À Ê É Ì Ò Ù Ü &quot; \\\\ \\+)*	enumeration	M	enumeration	F
Kind	Value								
pattern	([0-9A-Z-])&quot;){1}([ 0-9A-Z&amp;:] ' \"- \\. / ° \\^\\( \\) À Ê É Ì Ò Ù Ü &quot; \\\\ \\+)*								
enumeration	M								
enumeration	F								

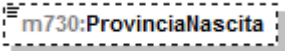
## element Dati\_Nascita\_PF\_Type/DataNascita

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoDT_Type</a>				
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>((([0-9]{1-9}){12}[0-9]{3}[01])(0[13578][1012]\\\\d{4})) ((([0-9]{1-9}){12}[0-9]{30})(0[469][11]\\\\d{4})) ((([0-9]{1-9}){12}[0-9]{2}[0-8])(02)\\\\d{4})) ((29)(02)([02468][048]00)) ((29)(02)([13579][26]00)) ((29)(02)([0-9][0-9][048])) ((29)(02)([0-9][0-9][2468][048])) ((29)(02)([0-9][0-9][13579][26]))</td></tr> </table>	Kind	Value	pattern	((([0-9]{1-9}){12}[0-9]{3}[01])(0[13578][1012]\\\\d{4})) ((([0-9]{1-9}){12}[0-9]{30})(0[469][11]\\\\d{4})) ((([0-9]{1-9}){12}[0-9]{2}[0-8])(02)\\\\d{4})) ((29)(02)([02468][048]00)) ((29)(02)([13579][26]00)) ((29)(02)([0-9][0-9][048])) ((29)(02)([0-9][0-9][2468][048])) ((29)(02)([0-9][0-9][13579][26]))
Kind	Value				
pattern	((([0-9]{1-9}){12}[0-9]{3}[01])(0[13578][1012]\\\\d{4})) ((([0-9]{1-9}){12}[0-9]{30})(0[469][11]\\\\d{4})) ((([0-9]{1-9}){12}[0-9]{2}[0-8])(02)\\\\d{4})) ((29)(02)([02468][048]00)) ((29)(02)([13579][26]00)) ((29)(02)([0-9][0-9][048])) ((29)(02)([0-9][0-9][2468][048])) ((29)(02)([0-9][0-9][13579][26]))				

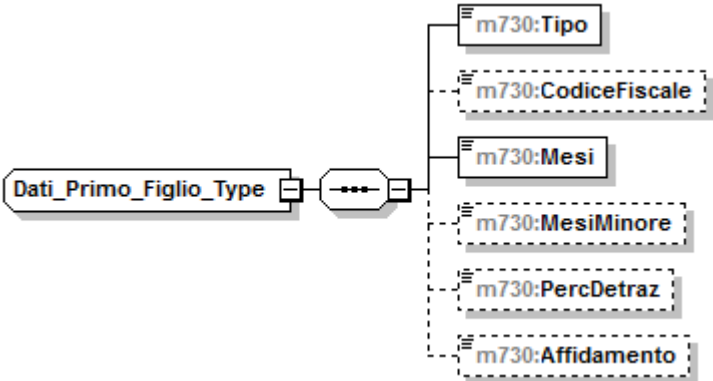
## element Dati\_Nascita\_PF\_Type/ComuneNascita

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoAN_Type</a>				
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>([0-9A-Z-])&amp;quot;){1}([ 0-9A-Z&amp;amp;:] ' \"- \\. / ° \\^\\( \\) À Ê É Ì Ò Ù Ü &amp;quot; \\\\ \\+)*</td></tr> </table>	Kind	Value	pattern	([0-9A-Z-])&quot;){1}([ 0-9A-Z&amp;:] ' \"- \\. / ° \\^\\( \\) À Ê É Ì Ò Ù Ü &quot; \\\\ \\+)*
Kind	Value				
pattern	([0-9A-Z-])&quot;){1}([ 0-9A-Z&amp;:] ' \"- \\. / ° \\^\\( \\) À Ê É Ì Ò Ù Ü &quot; \\\\ \\+)*				

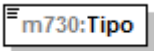
element **Dati\_Nascita\_PF\_Type/ProvinciaNascita**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">PN_Type</a>

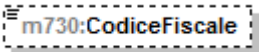
complexType **Dati\_Primo\_Figlio\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:Tipo</a> <a href="#">m730:CodiceFiscale</a> <a href="#">m730:Mesi</a> <a href="#">m730:MesiMinore</a> <a href="#">m730:PercDetraz</a> <a href="#">m730:Affidamento</a>

element **Dati\_Primo\_Figlio\_Type/Tipo**

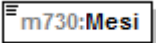
diagram									
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730								
type	restriction of <a href="#">DatoAN_Type</a>								
facets	<table> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>([0-9A-Z-] &amp;quot;){1}([ 0-9A-Z&amp;amp;] ' \"- \\. / ° \\^ \\( \\) À É Ê Ì Ò Ù Ü &amp;quot; \\\\ \\+)*</td> </tr> <tr> <td>enumeration</td> <td>F</td> </tr> <tr> <td>enumeration</td> <td>D</td> </tr> </tbody> </table>	Kind	Value	pattern	([0-9A-Z-] &quot;){1}([ 0-9A-Z&amp;] ' \"- \\. / ° \\^ \\( \\) À É Ê Ì Ò Ù Ü &quot; \\\\ \\+)*	enumeration	F	enumeration	D
Kind	Value								
pattern	([0-9A-Z-] &quot;){1}([ 0-9A-Z&amp;] ' \"- \\. / ° \\^ \\( \\) À É Ê Ì Ò Ù Ü &quot; \\\\ \\+)*								
enumeration	F								
enumeration	D								

element **Dati\_Primo\_Figlio\_Type/CodiceFiscale**

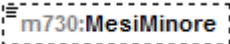
diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoCF_Type</a>				
facets	<table> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[0-9]{11}[A-Z]{6}[0-9LMNPQRSTUVWXYZ]{2}[A-Z]{1}[0-9LMNPQRSTUVWXYZ]{2}[A-Z]{1}[0-9LMNPQRSTUVWXYZ]{3}[A-Z]{1}</td> </tr> </tbody> </table>	Kind	Value	pattern	[0-9]{11}[A-Z]{6}[0-9LMNPQRSTUVWXYZ]{2}[A-Z]{1}[0-9LMNPQRSTUVWXYZ]{2}[A-Z]{1}[0-9LMNPQRSTUVWXYZ]{3}[A-Z]{1}
Kind	Value				
pattern	[0-9]{11}[A-Z]{6}[0-9LMNPQRSTUVWXYZ]{2}[A-Z]{1}[0-9LMNPQRSTUVWXYZ]{2}[A-Z]{1}[0-9LMNPQRSTUVWXYZ]{3}[A-Z]{1}				



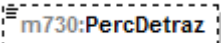
element **Dati\_Primo\_Figlio\_Type/Mesi**

diagram																													
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730																												
type	<a href="#">m730:Mesi_Type</a>																												
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> <tr> <td>enumeration</td><td>1</td></tr> <tr> <td>enumeration</td><td>2</td></tr> <tr> <td>enumeration</td><td>3</td></tr> <tr> <td>enumeration</td><td>4</td></tr> <tr> <td>enumeration</td><td>5</td></tr> <tr> <td>enumeration</td><td>6</td></tr> <tr> <td>enumeration</td><td>7</td></tr> <tr> <td>enumeration</td><td>8</td></tr> <tr> <td>enumeration</td><td>9</td></tr> <tr> <td>enumeration</td><td>10</td></tr> <tr> <td>enumeration</td><td>11</td></tr> <tr> <td>enumeration</td><td>12</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*	enumeration	1	enumeration	2	enumeration	3	enumeration	4	enumeration	5	enumeration	6	enumeration	7	enumeration	8	enumeration	9	enumeration	10	enumeration	11	enumeration	12
Kind	Value																												
pattern	[1-9]{1}[0-9]*																												
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enumeration	12																												

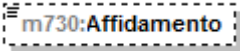
element **Dati\_Primo\_Figlio\_Type/MesiMinore**

diagram																													
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730																												
type	<a href="#">m730:Mesi_Type</a>																												
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> <tr> <td>enumeration</td><td>1</td></tr> <tr> <td>enumeration</td><td>2</td></tr> <tr> <td>enumeration</td><td>3</td></tr> <tr> <td>enumeration</td><td>4</td></tr> <tr> <td>enumeration</td><td>5</td></tr> <tr> <td>enumeration</td><td>6</td></tr> <tr> <td>enumeration</td><td>7</td></tr> <tr> <td>enumeration</td><td>8</td></tr> <tr> <td>enumeration</td><td>9</td></tr> <tr> <td>enumeration</td><td>10</td></tr> <tr> <td>enumeration</td><td>11</td></tr> <tr> <td>enumeration</td><td>12</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*	enumeration	1	enumeration	2	enumeration	3	enumeration	4	enumeration	5	enumeration	6	enumeration	7	enumeration	8	enumeration	9	enumeration	10	enumeration	11	enumeration	12
Kind	Value																												
pattern	[1-9]{1}[0-9]*																												
enumeration	1																												
enumeration	2																												
enumeration	3																												
enumeration	4																												
enumeration	5																												
enumeration	6																												
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enumeration	8																												
enumeration	9																												
enumeration	10																												
enumeration	11																												
enumeration	12																												

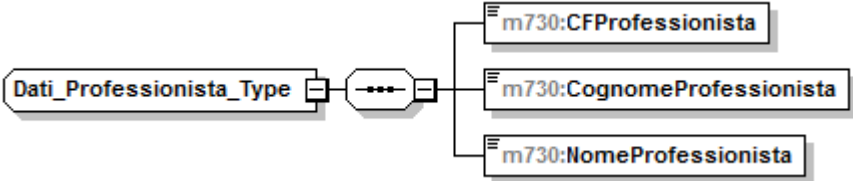
element **Dati\_Primo\_Figlio\_Type/PercDetraz**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoPC_Type</a>				
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[0-9]?[0-9](,\d{1,3})? 100(,0{1,3})?</td></tr> </table>	Kind	Value	pattern	[0-9]?[0-9](,\d{1,3})? 100(,0{1,3})?
Kind	Value				
pattern	[0-9]?[0-9](,\d{1,3})? 100(,0{1,3})?				

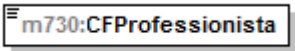
# element **Dati\_Primo\_Figlio\_Type/Affidamento**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoCB_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[01]</td></tr> </table>	Kind	Value	pattern	[01]
Kind	Value				
pattern	[01]				


## complexType **Dati\_Professionista\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:CFProfessionista</a> <a href="#">m730:CognomeProfessionista</a> <a href="#">m730:NomeProfessionista</a>

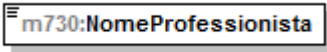
# element **Dati\_Professionista\_Type/CFProfessionista**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoCF_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[0-9]{11}[A-Z]{6}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{3}[A-Z]{1}</td></tr> </table>	Kind	Value	pattern	[0-9]{11}[A-Z]{6}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{3}[A-Z]{1}
Kind	Value				
pattern	[0-9]{11}[A-Z]{6}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{3}[A-Z]{1}				

## element **Dati\_Professionista\_Type/CognomeProfessionista**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoAN_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>(([0-9A-Z-] \&amp;quot;){1}([ 0-9A-Z&amp;amp;:] ' \- \., / ^\\(\ )\ À È É Ì Ò Ù Ü &amp;quot; \\ / +)*</td></tr> </table>	Kind	Value	pattern	(([0-9A-Z-] \&quot;){1}([ 0-9A-Z&amp;:] ' \- \., / ^\\(\ )\ À È É Ì Ò Ù Ü &quot; \\ / +)*
Kind	Value				
pattern	(([0-9A-Z-] \&quot;){1}([ 0-9A-Z&amp;:] ' \- \., / ^\\(\ )\ À È É Ì Ò Ù Ü &quot; \\ / +)*				

# element **Dati\_Professionista\_Type/NomeProfessionista**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoAN_Type</a>

facets	Kind	Value
	pattern	([0-9A-Z\-\_]\"){1}([ 0-9A-Z&amp;#92; \" \\-\\. , / ° \\^\\(\\) À É Ê Ë Ì Ò Ù Ü &quot; \\ \\ \\+)*

#### complexType **Dati\_Registrazione\_Accatastamento\_Ricupero\_Patrimonio\_Edificio\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:NOrdImmibile</a> <a href="#">m730:Condominio</a> <a href="#">m730:EstremiRegistrazioneContratto</a> <a href="#">m730:DomandaAccatastamento</a>

#### element **Dati\_Registrazione\_Accatastamento\_Ricupero\_Patrimonio\_Edificio\_Type/NOrdImmibile**

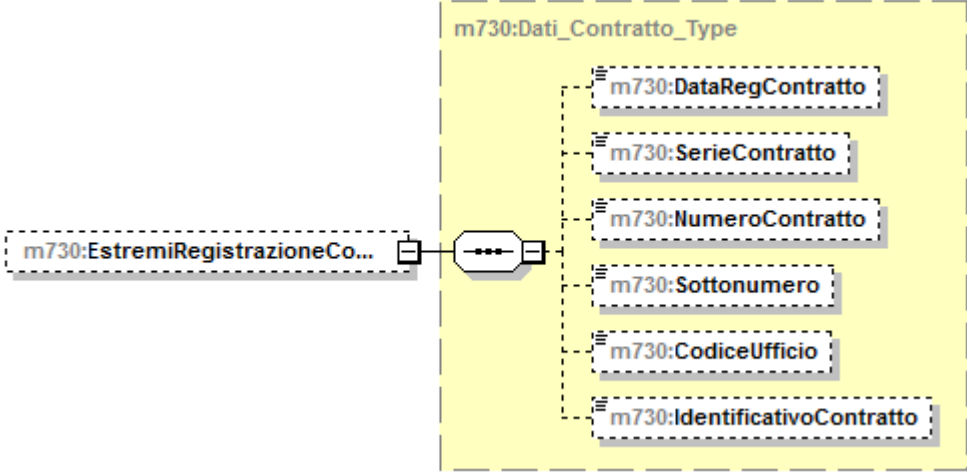
diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP_Type</a>
facets	Kind Value pattern [1-9]{1}[0-9]*

#### element **Dati\_Registrazione\_Accatastamento\_Ricupero\_Patrimonio\_Edificio\_Type/Condominio**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoCB_Type</a>
facets	Kind Value pattern [01]

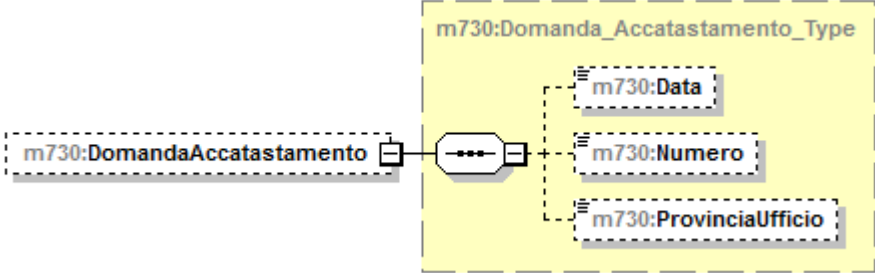
element

**Dati\_Registrazione\_Accatastamento\_Recupero\_Patrimonio\_Edilizio\_Type/EstremiRegistrazioneContratto**

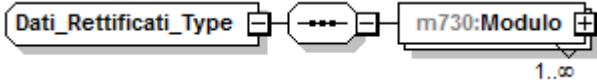
diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Dati_Contratto_Type</a>
children	<a href="#">m730:DataRegContratto</a> <a href="#">m730:SerieContratto</a> <a href="#">m730:NumeroContratto</a> <a href="#">m730:Sottonumero</a> <a href="#">m730:CodiceUfficio</a> <a href="#">m730:IdentificativoContratto</a>

element

**Dati\_Registrazione\_Accatastamento\_Recupero\_Patrimonio\_Edilizio\_Type/DomandaAccatastamento**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Domanda_Accatastamento_Type</a>
children	<a href="#">m730:Data</a> <a href="#">m730:Numero</a> <a href="#">m730:ProvinciaUfficio</a>

complexType **Dati\_Rettificati\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:Modulo</a>

### element **Dati\_Rettificati\_Type/Modulo**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Modulo_Dati_Rettificati_Type</a>
children	<a href="#">m730:Rettifica</a>

### complexType **Modulo\_Dati\_Rettificati\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:Rettifica</a>

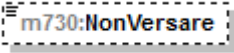
### element **Dati\_Rettificati\_Type/Rettifica**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Rettifica_Type</a>
children	<a href="#">m730:Quadro</a> <a href="#">m730:Rigo</a> <a href="#">m730:Colonna</a> <a href="#">m730:Modulo</a> <a href="#">m730:DatoRimosso</a>


### complexType **Debito\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:NonVersare</a> <a href="#">m730:ImportoDaTrattenere</a>

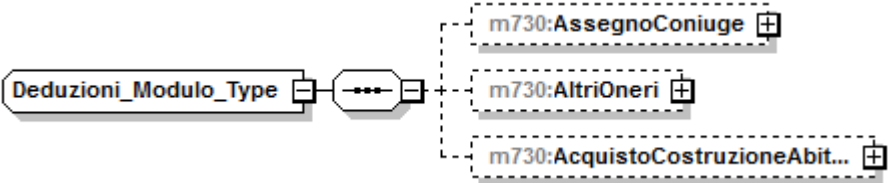
element **Debito\_Type/NonVersare**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP_Type</a>
facets	Kind Value pattern [1-9]{1}[0-9]*

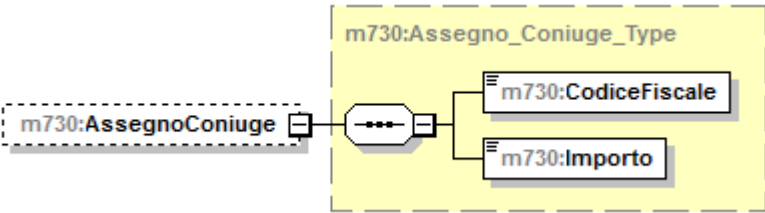
element **Debito\_Type/ImportoDaTrattenere**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP_Type</a>
facets	Kind Value pattern [1-9]{1}[0-9]*

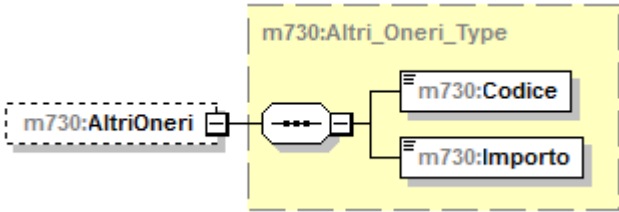
complexType **Deduzioni\_Modulo\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:AssegnoConiuge</a> <a href="#">m730:AltriOneri</a> <a href="#">m730:AcquistoCostruzioneAbitLocazione</a>

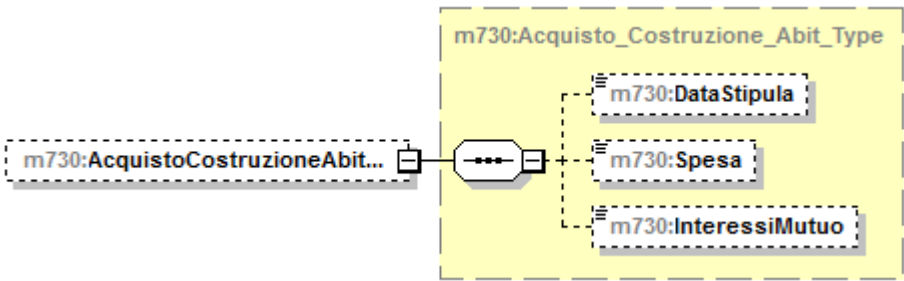
element **Deduzioni\_Modulo\_Type/AssegnoConiuge**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Assegno_Coniuge_Type</a>
children	<a href="#">m730:CodiceFiscale</a> <a href="#">m730:Importo</a>

element **Deduzioni\_Modulo\_Type/AltriOneri**

diagram	 <p>The diagram shows a dashed box labeled <b>m730:AltriOneri</b> connected to a yellow box labeled <b>m730:Altri_Oneri_Type</b>. Inside the yellow box, there are two sub-elements: <b>m730:Codice</b> and <b>m730:Importo</b>, both represented by rectangles with three horizontal lines on the left side.</p>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Altri_Oneri_Type</a>
children	<a href="#">m730:Codice</a> <a href="#">m730:Importo</a>

element **Deduzioni\_Modulo\_Type/AcquistoCostruzioneAbitLocazione**

diagram	 <p>The diagram shows a dashed box labeled <b>m730:AcquistoCostruzioneAbit...</b> connected to a yellow box labeled <b>m730:Acquisto_Costruzione_Abit_Type</b>. Inside the yellow box, there are three sub-elements: <b>m730:DataStipula</b>, <b>m730:Spesa</b>, and <b>m730:InteressiMutuo</b>, all represented by dashed rectangles with three horizontal lines on the left side.</p>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Acquisto_Costruzione_Abit_Type</a>
children	<a href="#">m730:DataStipula</a> <a href="#">m730:Spesa</a> <a href="#">m730:InteressiMutuo</a>

## complexType **Deduzioni\_Type**

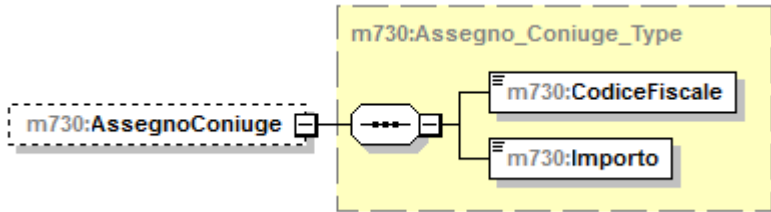
diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:ContributiPrevAss</a> <a href="#">m730:AssegnoConiuge</a> <a href="#">m730:ContributiColf</a> <a href="#">m730:ErogazioniIstituzioniReligiose</a> <a href="#">m730:SpesePortatoriHandicap</a> <a href="#">m730:AltriOneri</a> <a href="#">m730:DeducibilitaOrdinaria</a> <a href="#">m730:LavoratoriPrimaOccupazione</a> <a href="#">m730:FondiInSquilibrioFinanziario</a> <a href="#">m730:FamiliariACarico</a> <a href="#">m730:FondoPensioneDipendentiPubblici</a> <a href="#">m730:AcquistoCostruzioneAbitLocazione</a> <a href="#">m730:RestituzioneSomme</a>

## element **Deduzioni\_Type/ContributiPrevAss**


diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				




element **Deduzioni\_Type/AssegnoConiuge**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Assegno_Coniuge_Type</a>
children	<a href="#">m730:CodiceFiscale</a> <a href="#">m730:Importo</a>

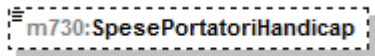
element **Deduzioni\_Type/ContributiColf**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-9]{1}[0-9]*</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

element **Deduzioni\_Type/ErogazioniIstituzioniReligiose**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-9]{1}[0-9]*</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

element **Deduzioni\_Type/SpesePortatoriHandicap**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-9]{1}[0-9]*</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

element **Deduzioni\_Type/AltriOneri**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Altri_Oneri_Type</a>
children	<a href="#">m730:Codice</a> <a href="#">m730:Importo</a>

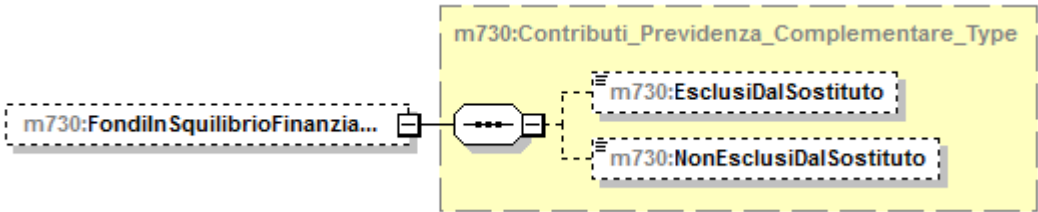
element **Deduzioni\_Type/DeducibilitaOrdinaria**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Contributi_Previdenza_Complementare_Type</a>
children	<a href="#">m730:EsclusiDalSostituto</a> <a href="#">m730:NonEsclusiDalSostituto</a>

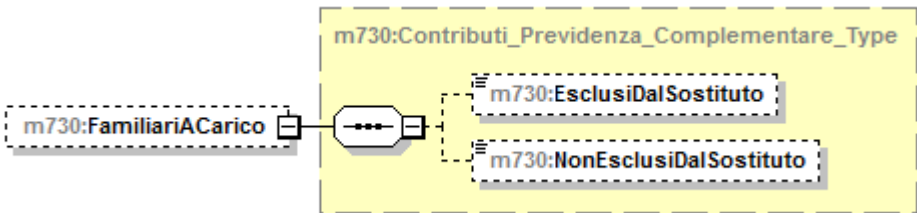
element **Deduzioni\_Type/LavoratoriPrimaOccupazione**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Contributi_Previdenza_Complementare_Type</a>
children	<a href="#">m730:EsclusiDalSostituto</a> <a href="#">m730:NonEsclusiDalSostituto</a>

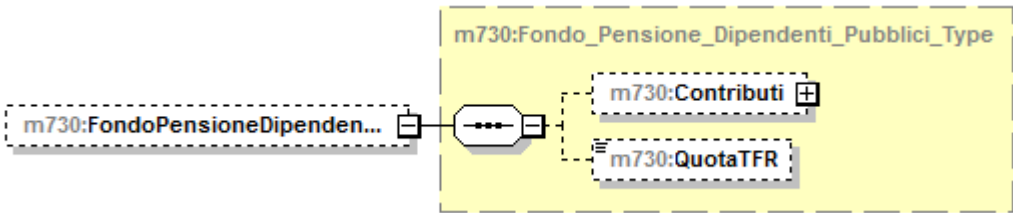
element **Deduzioni\_Type/FondiInSquilibrioFinanziario**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Contributi_Previdenza_Complementare_Type</a>
children	<a href="#">m730:EsclusiDalSostituto</a> <a href="#">m730:NonEsclusiDalSostituto</a>

element **Deduzioni\_Type/FamiliariACarico**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Contributi_Previdenza_Complementare_Type</a>
children	<a href="#">m730:EsclusiDalSostituto</a> <a href="#">m730:NonEsclusiDalSostituto</a>

element **Deduzioni\_Type/FondoPensioneDipendentiPubblici**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Fondo_Pensione_Dipendenti_Pubblici_Type</a>
children	<a href="#">m730:Contributi</a> <a href="#">m730:QuotaTFR</a>

element **Deduzioni\_Type/AcquistoCostruzioneAbitLocazione**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Acquisto_Costruzione_Abit_Type</a>
children	<a href="#">m730:DataStipula</a> <a href="#">m730:Spesa</a> <a href="#">m730:InteressiMutuo</a>

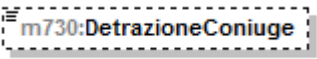
element **Deduzioni\_Type/RestituzioneSomme**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Restituzione_Somme_Type</a>
children	<a href="#">m730:SommeRestituite</a> <a href="#">m730:ResiduoPrecedenteDic</a>

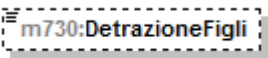
# complexType **Detrazione\_Crediti\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:DetrazioneConiuge</a> <a href="#">m730:DetrazioneFigli</a> <a href="#">m730:UlterioreDetrazioneFigli</a> <a href="#">m730:DetrazioneFamiliari</a> <a href="#">m730:DetrazioneLavDip</a> <a href="#">m730:DetrazionePens</a> <a href="#">m730:DetrazioneAltriRedditi</a> <a href="#">m730:DetrazioneOneri</a> <a href="#">m730:DetrazioneRistrutturazione</a> <a href="#">m730:DetrazioniArredolImmobili</a> <a href="#">m730:DetrazioneRisparmioEnergetico</a> <a href="#">m730:DetrazioneArredoGiovaniCoppie</a> <a href="#">m730:DetrazioneIvaAcquistoAbitaz</a> <a href="#">m730:DetrazioneLocEAgricoliGiovani</a> <a href="#">m730:AltreDetrazioni</a> <a href="#">m730:CreditoPrimaCasa</a> <a href="#">m730:CreditoOccupazione</a> <a href="#">m730:CreditoFondiPensione</a> <a href="#">m730:CreditoMediazioni</a> <a href="#">m730:CreditoNegoziazione</a> <a href="#">m730:TotaleDetrazioniCrediti</a>


element **Detrazione\_Crediti\_Type/DetrazioneConiuge**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP_Type</a>
facets	Kind Value pattern [1-9]{1}[0-9]*

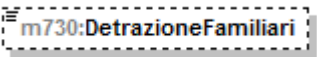
element **Detrazione\_Crediti\_Type/DetrazioneFigli**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP_Type</a>
facets	Kind Value pattern [1-9]{1}[0-9]*

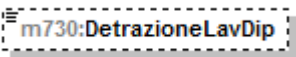
element **Detrazione\_Crediti\_Type/UlterioreDetrazioneFigli**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP_Type</a>
facets	Kind Value pattern [1-9]{1}[0-9]*

element **Detrazione\_Crediti\_Type/DetrazioneFamiliari**

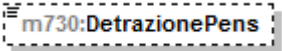
diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP_Type</a>
facets	Kind Value pattern [1-9]{1}[0-9]*

element **Detrazione\_Crediti\_Type/DetrazioneLavDip**

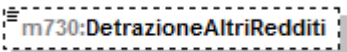
diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP_Type</a>

facets	Kind pattern	Value [1-9]{1}[0-9]*
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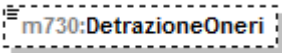
element **Detrazione\_Crediti\_Type/DetrazionePens**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind pattern	Value [1-9]{1}[0-9]*

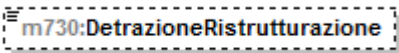
element **Detrazione\_Crediti\_Type/DetrazioneAltriRedditi**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind pattern	Value [1-9]{1}[0-9]*

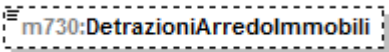
element **Detrazione\_Crediti\_Type/DetrazioneOneri**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind pattern	Value [1-9]{1}[0-9]*

element **Detrazione\_Crediti\_Type/DetrazioneRistrutturazione**

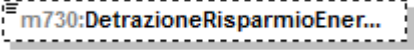
diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind pattern	Value [1-9]{1}[0-9]*

element **Detrazione\_Crediti\_Type/DetrazioniArredolImmobili**

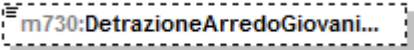
diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	

type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*

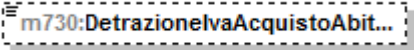
element **Detrazione\_Crediti\_Type/DetrazioneRisparmioEnergetico**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*

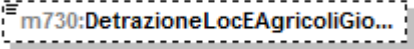
element **Detrazione\_Crediti\_Type/DetrazioneArredoGiovaniCoppie**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*

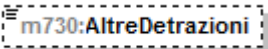
element **Detrazione\_Crediti\_Type/DetrazioneIvaAcquistoAbitaz**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*

element **Detrazione\_Crediti\_Type/DetrazioneLocEAgricoliGiovani**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*


element **Detrazione\_Crediti\_Type/AltreDetrazioni**

diagram		
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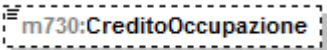


namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*


#### element **Detrazione\_Crediti\_Type/CreditoPrimaCasa**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*

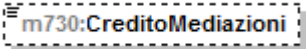
#### element **Detrazione\_Crediti\_Type/CreditoOccupazione**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*

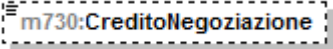
#### element **Detrazione\_Crediti\_Type/CreditoFondiPensione**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*

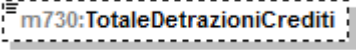
#### element **Detrazione\_Crediti\_Type/CreditoMediazioni**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*

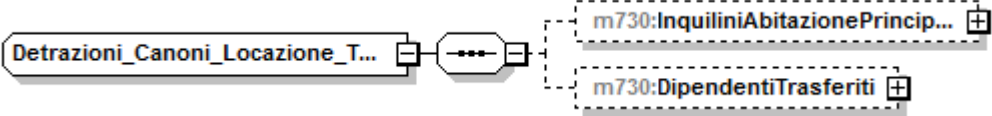
element **Detrazione\_Crediti\_Type/CreditoNegoziazione**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

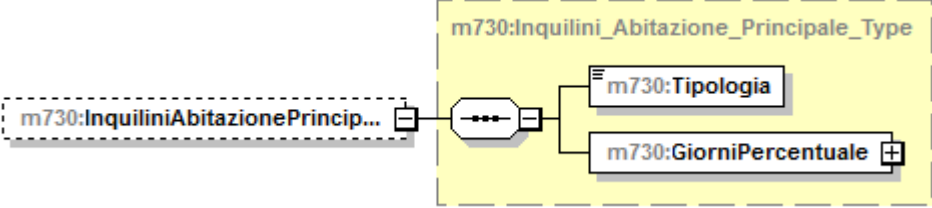
element **Detrazione\_Crediti\_Type/TotaleDetrazioniCrediti**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

complexType **Detrazioni\_Canoni\_Locazione\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:InquiliniAbitazionePrincipale</a> <a href="#">m730:DipendentiTrasferiti</a>

element **Detrazioni\_Canoni\_Locazione\_Type/InquiliniAbitazionePrincipale**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Inquilini_Abitazione_Principale_Type</a>
children	<a href="#">m730:Tipologia</a> <a href="#">m730:GiorniPercentuale</a>

element **Detrazioni\_Canoni\_Locazione\_Type/DependentiTrasferiti**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Giorni_Percentuale_Type</a>
children	<a href="#">m730:Giorni</a> <a href="#">m730:Percentuale</a>

complexType **Detrazioni\_Modulo\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:VeicoliDisabili</a> <a href="#">m730:AcquistoCaniGuida</a> <a href="#">m730:SpeseRateizzate</a> <a href="#">m730:AltreSpese</a> <a href="#">m730:SpeseLeasing</a>

element **Detrazioni\_Modulo\_Type/VeicoliDisabili**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Spese_Rateizzate_Type</a>
children	<a href="#">m730:Codice</a> <a href="#">m730:Importo</a>

element **Detrazioni\_Modulo\_Type/AcquistoCaniGuida**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Spese_Rateizzate_Type</a>
children	<a href="#">m730:Codice</a> <a href="#">m730:Importo</a>

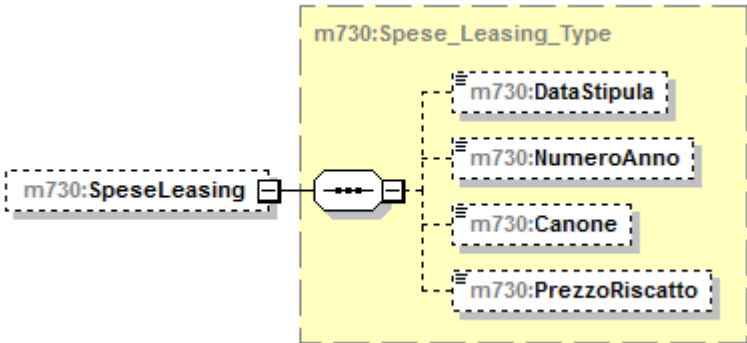
element **Detrazioni\_Modulo\_Type/SpeseRateizzate**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Spese_Rateizzate_Anni_Precedenti_Type</a>
children	<a href="#">m730:Codice</a> <a href="#">m730:Importo</a>

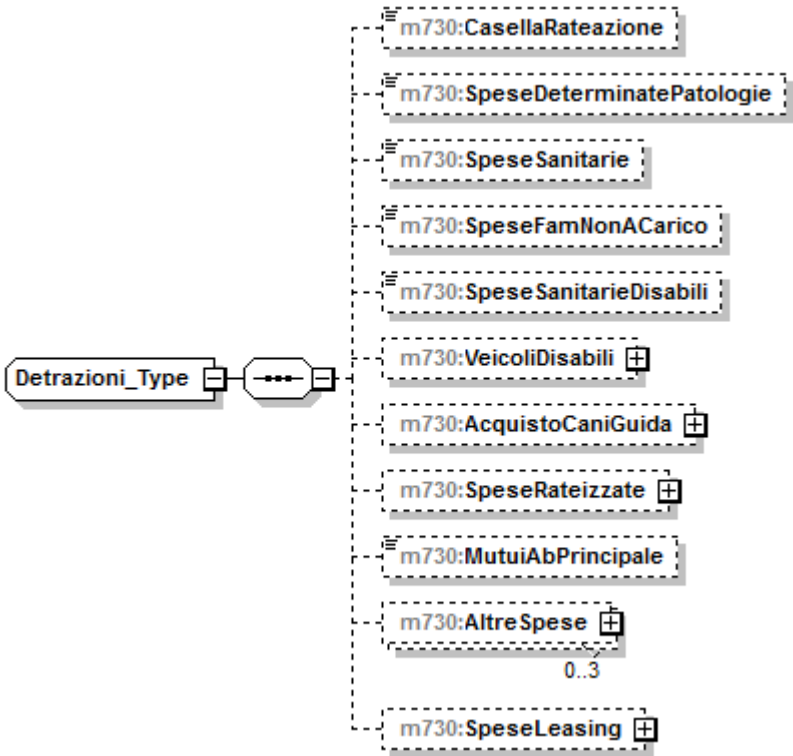
element **Detrazioni\_Modulo\_Type/AltreSpese**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Altre_Spese_Type</a>
children	<a href="#">m730:Codice</a> <a href="#">m730:Importo</a>


element **Detrazioni\_Modulo\_Type/SpeseLeasing**

diagram	 <p>The diagram shows the <b>m730:SpeseLeasing</b> element (dashed box) connected to a container (octagon with three dots) which is connected to the <b>m730:Spese_Leasing_Type</b> complex type (yellow box). Inside this type, four elements are listed: <b>m730:DataStipula</b>, <b>m730:NumeroAnno</b>, <b>m730:Canone</b>, and <b>m730:PrezzoRiscatto</b>, each with a dashed box and a small icon.</p>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Spese_Leasing_Type</a>
children	<a href="#">m730:DataStipula</a> <a href="#">m730:NumeroAnno</a> <a href="#">m730:Canone</a> <a href="#">m730:PrezzoRiscatto</a>

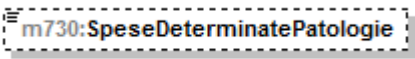
complexType **Detrazioni\_Type**

diagram	 <p>The diagram shows the <b>Detrazioni_Type</b> complex type (dashed box) connected to a container (octagon with three dots) which is connected to a list of elements. The elements are: <b>m730:CasellaRateazione</b>, <b>m730:SpeseDeterminatePatologie</b>, <b>m730:SpeseSanitarie</b>, <b>m730:SpeseFamNonACarico</b>, <b>m730:SpeseSanitarieDisabili</b>, <b>m730:VeicoliDisabili</b> (with a plus icon), <b>m730:AcquistoCaniGuida</b> (with a plus icon), <b>m730:SpeseRateizzate</b> (with a plus icon), <b>m730:MutuiAbPrincipale</b>, <b>m730:AltreSpese</b> (with a plus icon), and <b>m730:SpeseLeasing</b> (with a plus icon). A bracket under the last three elements is labeled <b>0..3</b>.</p>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:CasellaRateazione</a> <a href="#">m730:SpeseDeterminatePatologie</a> <a href="#">m730:SpeseSanitarie</a> <a href="#">m730:SpeseFamNonACarico</a> <a href="#">m730:SpeseSanitarieDisabili</a> <a href="#">m730:VeicoliDisabili</a> <a href="#">m730:AcquistoCaniGuida</a> <a href="#">m730:SpeseRateizzate</a> <a href="#">m730:MutuiAbPrincipale</a> <a href="#">m730:AltreSpese</a> <a href="#">m730:SpeseLeasing</a>

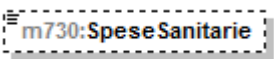
element **Detrazioni\_Type/CasellaRateazione**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoCB_Type</a>
facets	Kind Value pattern [01]

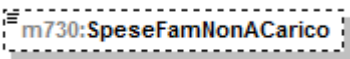
element **Detrazioni\_Type/SpeseDeterminatePatologie**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP_Type</a>
facets	Kind Value pattern [1-9]{1}[0-9]*


element **Detrazioni\_Type/SpeseSanitarie**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP_Type</a>
facets	Kind Value pattern [1-9]{1}[0-9]*

element **Detrazioni\_Type/SpeseFamNonACarico**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP_Type</a>
facets	Kind Value pattern [1-9]{1}[0-9]*

element **Detrazioni\_Type/SpeseSanitarieDisabili**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP_Type</a>
facets	Kind Value pattern [1-9]{1}[0-9]*

element **Detrazioni\_Type/VeicoliDisabili**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Spese_Rateizzate_Type</a>
children	<a href="#">m730:Codice</a> <a href="#">m730:Importo</a>

element **Detrazioni\_Type/AcquistoCaniGuida**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Spese_Rateizzate_Type</a>
children	<a href="#">m730:Codice</a> <a href="#">m730:Importo</a>

element **Detrazioni\_Type/SpeseRateizzate**

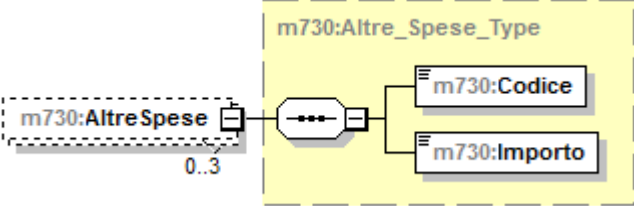
diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Spese_Rateizzate_Anni_Precedenti_Type</a>
children	<a href="#">m730:Codice</a> <a href="#">m730:Importo</a>

element **Detrazioni\_Type/MutuiAbPrincipale**

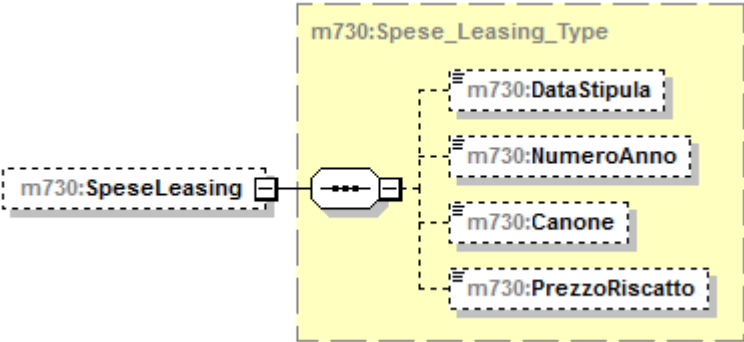
diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730

type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*

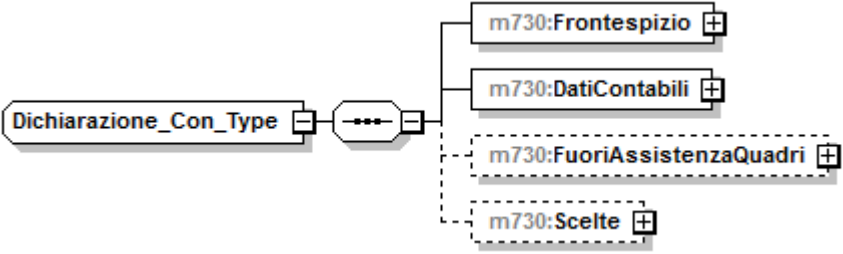
#### element **Detrazioni\_Type/Altrespese**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">m730:Altrespese_Type</a>	
children	<a href="#">m730:Codice</a> <a href="#">m730:Importo</a>	

#### element **Detrazioni\_Type/SpeseLeasing**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">m730:Spese_Leasing_Type</a>	
children	<a href="#">m730:DataStipula</a> <a href="#">m730:NumeroAnno</a> <a href="#">m730:Canone</a> <a href="#">m730:PrezzoRiscatto</a>	

#### complexType **Dichiarazione\_Con\_Type**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	



children	<a href="#">m730:Frontespizio</a> <a href="#">m730:DatiContabili</a> <a href="#">m730:FuoriAssistenzaQuadri</a> <a href="#">m730:Scelte</a>
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element **Dichiarazione\_Con\_Type/**Frontespizio

diagram	<pre> graph LR     FP[m730:Frontespizio] --- C(( ))     subgraph m730:Frontespizio_Con_Type         C --- SF[m730:SoggettoFiscale]         C --- DA[m730:DatiAnagrafici]         C --- SC[m730:StatoCivile]         C --- RA[m730:ResidenzaAnagrafica]         C --- DF[m730:DomicilioFiscale Saldo]         C --- DfA[m730:DomicilioFiscaleAcconto]         C --- CPA[m730:CasiParticolariAddizionale]         C --- F[m730:Firma]     end </pre>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Frontespizio_Con_Type</a>
children	<a href="#">m730:SoggettoFiscale</a> <a href="#">m730:DatiAnagrafici</a> <a href="#">m730:StatoCivile</a> <a href="#">m730:ResidenzaAnagrafica</a> <a href="#">m730:DomicilioFiscaleSaldo</a> <a href="#">m730:DomicilioFiscaleAcconto</a> <a href="#">m730:CasiParticolariAddizionale</a> <a href="#">m730:Firma</a>

element **Dichiarazione\_Con\_Type/DatiContabili**

diagram	<pre> graph LR     DC[m730:DatiContabili] --- C(( ))     subgraph m730DatiContabiliType [m730:Dati_Contabili_Type]         F[m730:Familiari]         QA[m730:QuadroA]         QB[m730:QuadroB]         QC[m730:QuadroC]         QD[m730:QuadroD]         QE[m730:QuadroE]         QF[m730:QuadroF]         QG[m730:QuadroG]         QI[m730:QuadroI]         PL[m730:ProspettoLiquidazione]         PA[m730:Prospetto_Annotazioni]         QK[m730:QuadroK]     end     C --- F     C --- QA     C --- QB     C --- QC     C --- QD     C --- QE     C --- QF     C --- QG     C --- QI     C --- PL     C --- PA     C --- QK </pre>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Dati_Contabili_Type</a>
children	<a href="#">m730:Familiari</a> <a href="#">m730:QuadroA</a> <a href="#">m730:QuadroB</a> <a href="#">m730:QuadroC</a> <a href="#">m730:QuadroD</a> <a href="#">m730:QuadroE</a> <a href="#">m730:QuadroF</a> <a href="#">m730:QuadroG</a> <a href="#">m730:QuadroI</a> <a href="#">m730:ProspettoLiquidazione</a> <a href="#">m730:Prospetto_Annotazioni</a> <a href="#">m730:QuadroK</a>

element **Dichiarazione\_Con\_Type/FuoriAssistenzaQuadri**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Fuori_Assistenza_Type</a>
children	<a href="#">m730:AnomaliaDatianagrafici</a> <a href="#">m730:AnomaliaTerreni</a> <a href="#">m730:AnomaliaFabbricati</a> <a href="#">m730:AnomaliaLavDip</a> <a href="#">m730:AnomaliaAltriRedditi</a> <a href="#">m730:AnomaliaQuadroF</a>

element **Dichiarazione\_Con\_Type/Scelte**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">sce:Scelte_Type</a>
children	<a href="#">sce:Scelta5PerMille</a> <a href="#">sce:Scelta8PerMille</a> <a href="#">sce:Scelta2PerMille</a>

complexType **Dichiarazione\_Dich\_Type**

diagram	
---------	--

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:Frontespizio</a> <a href="#">m730:DatiContabili</a> <a href="#">m730:FuoriAssistenza</a> <a href="#">m730:Scelte</a>

#### element Dichiarazione\_Dich\_Type/Frontespizio

diagram	<pre> graph LR     Frontespizio[m730:Frontespizio] --- Connector1(( ))     Connector1 -.-&gt; SoggettoFiscale[m730:SoggettoFiscale]     Connector1 -.-&gt; DatiAnagrafici[m730:DatiAnagrafici]     Connector1 -.-&gt; StatoCivile[m730:StatoCivile]     Connector1 -.-&gt; ResidenzaAnagrafica[m730:ResidenzaAnagrafica]     Connector1 -.-&gt; DomicilioFiscaleSaldo[m730:DomicilioFiscale Saldo]     Connector1 -.-&gt; DomicilioFiscaleAcconto[m730:DomicilioFiscaleAcconto]     Connector1 -.-&gt; CasiParticolariAddizionale[m730:CasiParticolariAddizionale]     Connector1 --- Connector2(( ))     Connector2 -.-&gt; Firma[m730:Firma]     Connector2 -.-&gt; Rappresentante[m730:Rappresentante]   </pre>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	extension of <a href="#">m730:Frontespizio Dich_Type</a>
children	<a href="#">m730:SoggettoFiscale</a> <a href="#">m730:DatiAnagrafici</a> <a href="#">m730:StatoCivile</a> <a href="#">m730:ResidenzaAnagrafica</a> <a href="#">m730:DomicilioFiscaleSaldo</a> <a href="#">m730:DomicilioFiscaleAcconto</a> <a href="#">m730:CasiParticolariAddizionale</a> <a href="#">m730:Firma</a> <a href="#">m730:Rappresentante</a>

element **Dichiarazione\_Dich\_Type/DatiContabili**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Dati_Contabili_Type</a>
children	<a href="#">m730:Familiari</a> <a href="#">m730:QuadroA</a> <a href="#">m730:QuadroB</a> <a href="#">m730:QuadroC</a> <a href="#">m730:QuadroD</a> <a href="#">m730:QuadroE</a> <a href="#">m730:QuadroF</a> <a href="#">m730:QuadroG</a> <a href="#">m730:QuadroI</a> <a href="#">m730:ProspettoLiquidazione</a> <a href="#">m730:Prospetto_Annotazioni</a> <a href="#">m730:QuadroK</a>

element **Dichiarazione\_Dich\_Type/FuoriAssistenza**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:FuoriAssistenzaQuadri</a> <a href="#">m730:AnomaliaDatiSostituto</a> <a href="#">m730:AnomaliaDatiRappresentante</a>

element **Dichiarazione\_Dich\_Type/FuoriAssistenza/FuoriAssistenzaQuadri**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Fuori_Assistenza_Type</a>
children	<a href="#">m730:AnomaliaDatianagrafici</a> <a href="#">m730:AnomaliaTerreni</a> <a href="#">m730:AnomaliaFabbricati</a> <a href="#">m730:AnomaliaLavDip</a> <a href="#">m730:AnomaliaAltriRedditi</a> <a href="#">m730:AnomaliaQuadroF</a>

element **Dichiarazione\_Dich\_Type/FuoriAssistenza/AnomaliaDatiSostituto**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoCB_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[01]</td></tr> </table>	Kind	Value	pattern	[01]
Kind	Value				
pattern	[01]				

element **Dichiarazione\_Dich\_Type/FuoriAssistenza/AnomaliaDatiRappresentante**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoCB_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[01]</td></tr> </table>	Kind	Value	pattern	[01]
Kind	Value				
pattern	[01]				

element **Dichiarazione\_Dich\_Type/Scelte**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">sce:Scelte_Type</a>
children	<a href="#">sce:Scelta5PerMille</a> <a href="#">sce:Scelta8PerMille</a> <a href="#">sce:Scelta2PerMille</a>

complexType **Documento\_730-4**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:DatiAnagraficiDichiarante</a> <a href="#">m730:Sostituto</a> <a href="#">m730:SoggettoAssFiscale730-4</a> <a href="#">m730:AltriDati</a> <a href="#">m730:DatiContabili730-4</a>

element **Documento\_730-4/DatiAnagraficiDichiarante**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	extension of <a href="#">Dati_Anagrafici_Type</a>
children	<a href="#">Cognome</a> <a href="#">Nome</a> <a href="#">Sesso</a> <a href="#">DataNascita</a> <a href="#">ComuneNascita</a> <a href="#">ProvinciaNascita</a> <a href="#">m730:CFDichiarante</a>

element **Documento\_730-4/DatiAnagraficiDichiarante/CFDichiarante**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoCF_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[0-9]{11}[A-Z]{6}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{3}[A-Z]{1}</td> </tr> </tbody> </table>	Kind	Value	pattern	[0-9]{11}[A-Z]{6}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{3}[A-Z]{1}
Kind	Value				
pattern	[0-9]{11}[A-Z]{6}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{3}[A-Z]{1}				



element **Documento\_730-4/Sostituto**

diagram	<pre> xsd:element name="Sostituto" type="Sostituto_Type"/&gt; xsd:complexType base="Sostituto_Type" name="Sostituto_Type"&gt;   <xsd:sequence>     <xsd:element name="CodiceFiscale"></xsd:element>     <xsd:element minoccurs="0" name="DatiAnagraficiPF" type="DatiAnagraficiPF"></xsd:element>     <xsd:element name="DenominazionePNF"></xsd:element>     <xsd:element minoccurs="0" name="Residenza" type="Residenza"></xsd:element>     <xsd:element name="Fax"></xsd:element>     <xsd:element name="Codice Sede"></xsd:element>     </xsd:sequence></pre>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Sostituto_Type</a>
children	<a href="#">m730:CodiceFiscale</a> <a href="#">m730:DatiAnagraficiPF</a> <a href="#">m730:DenominazionePNF</a> <a href="#">m730:Residenza</a> <a href="#">m730:Fax</a> <a href="#">m730:Codice Sede</a>

element **Documento\_730-4/SoggettoAssFiscale730-4**

diagram	<pre> xsd:element name="SoggettoAssFiscale730-4" type="SoggettoAssFiscale730-4_Type"/&gt; xsd:complexType base="SoggettoAssFiscale730-4_Type" name="SoggettoAssFiscale730-4_Type"&gt;   <xsd:sequence>     <xsd:element minoccurs="0" name="DatiCaf730-4" type="DatiCaf730-4"></xsd:element>     <xsd:element minoccurs="0" name="DatiProfessionista730-4" type="DatiProfessionista730-4"></xsd:element>     <xsd:element minoccurs="0" name="DatiAssociazione730-4" type="DatiAssociazione730-4"></xsd:element>     <xsd:element minoccurs="0" name="DatiAgenzia730-4" type="DatiAgenzia730-4"></xsd:element>     <xsd:element name="CasellaSostituto"></xsd:element>     </xsd:sequence></pre>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:DatiCaf730-4</a> <a href="#">m730:DatiProfessionista730-4</a> <a href="#">m730:DatiAssociazione730-4</a> <a href="#">m730:DatiAgenzia730-4</a> <a href="#">m730:CasellaSostituto</a>


element **Documento\_730-4/SoggettoAssFiscale730-4/DatiCaf730-4**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	extension of <a href="#">m730:Dati_CAF_Type</a>
children	<a href="#">m730:CFCaf</a> <a href="#">m730:DenominazioneCaf</a> <a href="#">m730:NumeroAlbo</a> <a href="#">m730:DomicilioCaf</a> <a href="#">m730:UfficioPerifericoCaf</a>

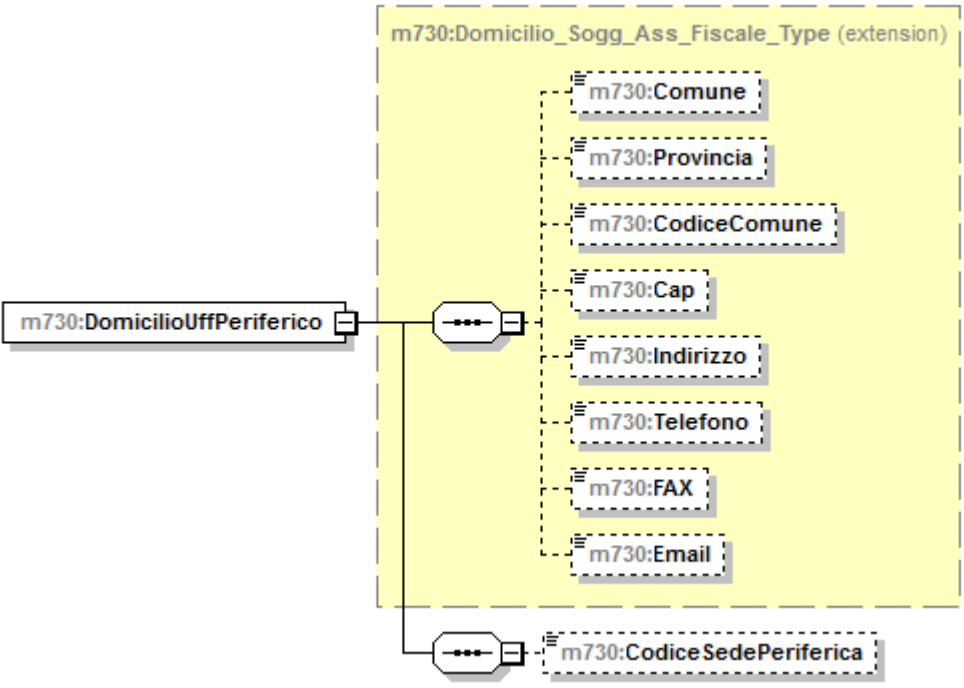
element **Documento\_730-4/SoggettoAssFiscale730-4/DatiCaf730-4/DomicilioCaf**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Domicilio_Sogg_Ass_Fiscale_Type</a>
children	<a href="#">m730:Comune</a> <a href="#">m730:Provincia</a> <a href="#">m730:CodiceComune</a> <a href="#">m730:Cap</a> <a href="#">m730:Indirizzo</a> <a href="#">m730:Telefono</a> <a href="#">m730:FAX</a> <a href="#">m730:Email</a>

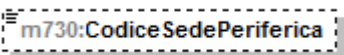
element **Documento\_730-4/SoggettoAssFiscale730-4/DatiCaf730-4/UfficioPerifericoCaf**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:DomicilioUffPeriferico</a>

element **Documento\_730-4/SoggettoAssFiscale730-4/DatiCaf730-4/UfficioPerifericoCaf/DomicilioUffPeriferico**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	extension of <a href="#">m730:Domicilio_Sogg_Ass_Fiscale_Type</a>
children	<a href="#">m730:Comune</a> <a href="#">m730:Provincia</a> <a href="#">m730:CodiceComune</a> <a href="#">m730:Cap</a> <a href="#">m730:Indirizzo</a> <a href="#">m730:Telefono</a> <a href="#">m730:FAX</a> <a href="#">m730:Email</a> <a href="#">m730:CodiceSedePeriferica</a>

element **Documento\_730-4/SoggettoAssFiscale730-4/DatiCaf730-4/UfficioPerifericoCaf/DomicilioUffPeriferico/CodiceSedePeriferica**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoAN_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>([0-9A-Z-])&amp;quot;){1}([ 0-9A-Z&amp;amp;:] ' \" data-bbox="195 825 720 850"&gt; </td></tr></table>	Kind	Value	pattern	([0-9A-Z-])&quot;){1}([ 0-9A-Z&amp;:] ' \" data-bbox="195 825 720 850">
Kind	Value				
pattern	([0-9A-Z-])&quot;){1}([ 0-9A-Z&amp;:] ' \" data-bbox="195 825 720 850">				

element **Documento\_730-4/SoggettoAssFiscale730-4/DatiProfessionista730-4**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	extension of <a href="#">m730:Dati_Professionista_Type</a>
children	<a href="#">m730:CFProfessionista</a> <a href="#">m730:CognomeProfessionista</a> <a href="#">m730:NomeProfessionista</a> <a href="#">m730:DomicilioProf</a>

element **Documento\_730-4/SoggettoAssFiscale730-4/DatiProfessionista730-4/DomicilioProf**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Domicilio_Sogg_Ass_Fiscale_Type</a>
children	<a href="#">m730:Comune</a> <a href="#">m730:Provincia</a> <a href="#">m730:CodiceComune</a> <a href="#">m730:Cap</a> <a href="#">m730:Indirizzo</a> <a href="#">m730:Telefono</a> <a href="#">m730:FAX</a> <a href="#">m730:Email</a>

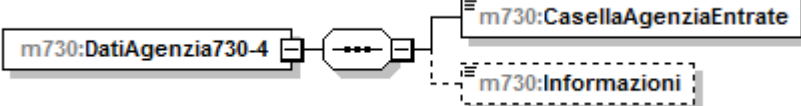
element **Documento\_730-4/SoggettoAssFiscale730-4/DatiAssociazione730-4**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	extension of <a href="#">m730:Dati_Associazioni_Professionale_Type</a>
children	<a href="#">m730:CFAssociazione</a> <a href="#">m730:DenominazioneAssociazione</a> <a href="#">m730:CFProfessionista</a> <a href="#">m730:CognomeProfessionista</a> <a href="#">m730:NomeProfessionista</a> <a href="#">m730:DomicilioAssociazione</a>


element **Documento\_730-4/SoggettoAssFiscale730-4/DatiAssociazione730-4/DomicilioAssociazione**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Domicilio_Sogg_Ass_Fiscale_Type</a>
children	<a href="#">m730:Comune</a> <a href="#">m730:Provincia</a> <a href="#">m730:CodiceComune</a> <a href="#">m730:Cap</a> <a href="#">m730:Indirizzo</a> <a href="#">m730:Telefono</a> <a href="#">m730:FAX</a> <a href="#">m730:Email</a>

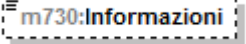
element **Documento\_730-4/SoggettoAssFiscale730-4/DatiAgenzia730-4**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:CasellaAgenziaEntrate</a> <a href="#">m730:Informazioni</a>

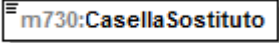
element **Documento\_730-4/SoggettoAssFiscale730-4/DatiAgenzia730-4/CasellaAgenziaEntrate**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoCB_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[01]</td> </tr> </tbody> </table>	Kind	Value	pattern	[01]
Kind	Value				
pattern	[01]				

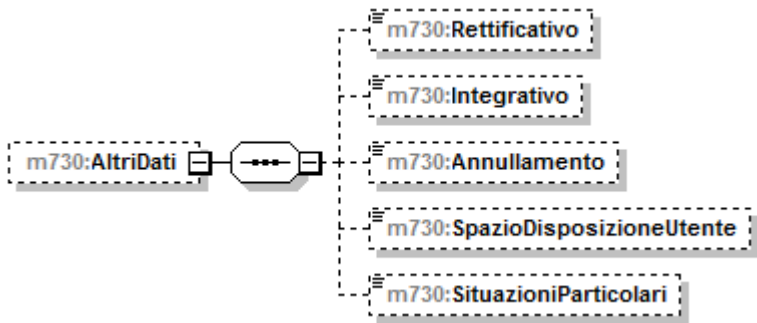
element **Documento\_730-4/SoggettoAssFiscale730-4/DatiAgenzia730-4/Informazioni**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoAN_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>(([0-9A-Z\-\_]\&amp;quot;){1}([ 0-9A-Z&amp;amp;:] \" \- \_  / \" \^\\(\\ \\) À É È Ì Ò Ù Ü &amp;quot; \\N \\+)*</td> </tr> </tbody> </table>	Kind	Value	pattern	(([0-9A-Z\-\_]\&quot;){1}([ 0-9A-Z&amp;:] \" \- \_  / \" \^\\(\\ \\) À É È Ì Ò Ù Ü &quot; \\N \\+)*
Kind	Value				
pattern	(([0-9A-Z\-\_]\&quot;){1}([ 0-9A-Z&amp;:] \" \- \_  / \" \^\\(\\ \\) À É È Ì Ò Ù Ü &quot; \\N \\+)*				


element **Documento\_730-4/SoggettoAssFiscale730-4/CasellaSostituto**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoCB_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[01]</td> </tr> </tbody> </table>	Kind	Value	pattern	[01]
Kind	Value				
pattern	[01]				

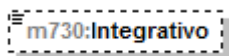
element **Documento\_730-4/AltriDati**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:Rettificativo</a> <a href="#">m730:Integrativo</a> <a href="#">m730:Annullamento</a> <a href="#">m730:SpazioDisposizioneUtente</a> <a href="#">m730:SituazioniParticolari</a>

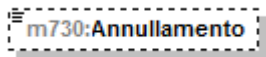
element **Documento\_730-4/AltriDati/Rettificativo**

diagram											
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730										
type	<a href="#">m730:Rettificativo_Type</a>										
facets	<table> <tr> <th>Kind</th> <th>Value</th> </tr> <tr> <td>pattern</td> <td>[1-9]</td> </tr> <tr> <td>enumeration</td> <td>1</td> </tr> <tr> <td>enumeration</td> <td>2</td> </tr> <tr> <td>enumeration</td> <td>3</td> </tr> </table>	Kind	Value	pattern	[1-9]	enumeration	1	enumeration	2	enumeration	3
Kind	Value										
pattern	[1-9]										
enumeration	1										
enumeration	2										
enumeration	3										


element **Documento\_730-4/AltriDati/Integrativo**

diagram											
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730										
type	<a href="#">m730:Integrativo_Type</a>										
facets	<table> <tr> <th>Kind</th> <th>Value</th> </tr> <tr> <td>pattern</td> <td>[1-9]</td> </tr> <tr> <td>enumeration</td> <td>1</td> </tr> <tr> <td>enumeration</td> <td>2</td> </tr> <tr> <td>enumeration</td> <td>3</td> </tr> </table>	Kind	Value	pattern	[1-9]	enumeration	1	enumeration	2	enumeration	3
Kind	Value										
pattern	[1-9]										
enumeration	1										
enumeration	2										
enumeration	3										

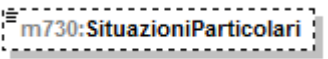
element **Documento\_730-4/AltriDati/Annullamento**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoCB_Type</a>				
facets	<table> <tr> <th>Kind</th> <th>Value</th> </tr> <tr> <td>pattern</td> <td>[01]</td> </tr> </table>	Kind	Value	pattern	[01]
Kind	Value				
pattern	[01]				

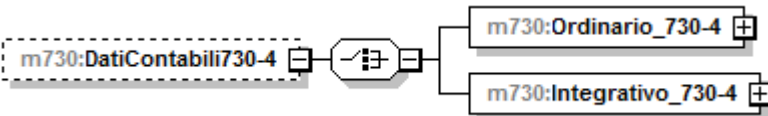
element **Documento\_730-4/AltriDati/SpazioDisposizioneUtente**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoAN_Type</a>
facets	Kind Value pattern ([0-9A-Z\-\_]&quot;){1}([ 0-9A-Z&amp;:] \" \- \- _ / ° \"^\"\\( \\) À È Ì Ò Ù Ü &quot; \\\"\\ \\+)*

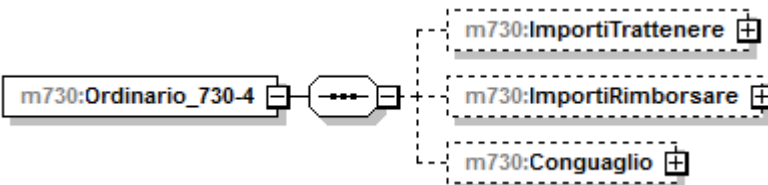
element **Documento\_730-4/AltriDati/SituazioniParticolari**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP_Type</a>
facets	Kind Value pattern [1-9]{1}[0-9]*

element **Documento\_730-4/DatiContabili730-4**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:Ordinario_730-4</a> <a href="#">m730:Integrativo_730-4</a>

element **Documento\_730-4/DatiContabili730-4/Ordinario\_730-4**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:ImportiTrattenere</a> <a href="#">m730:ImportiRimborsare</a> <a href="#">m730:Conguaglio</a>



element **Documento\_730-4/DatiContabili730-4/Ordinario\_730-4/ImportiTrattenere**

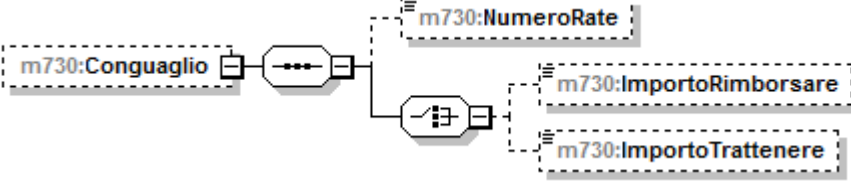
diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Importi Trattenere 730-4 Type</a>
children	<a href="#">m730:IrpefTrattenere</a> <a href="#">m730:AddRegTrattenere</a> <a href="#">m730:AddComTrattenere</a> <a href="#">m730:IrpefPrimaRataTrattenere</a> <a href="#">m730:IrpefSecondaRataTrattenere</a> <a href="#">m730:TassSepAccontoTrattenere</a> <a href="#">m730:AddComAccontoTrattenere</a> <a href="#">m730:PremiRisultatoTrattenere</a> <a href="#">m730:CedolareTrattenere</a> <a href="#">m730:CedolarePrimaRataTrattenere</a> <a href="#">m730:CedolareSecondaRataTrattenere</a>

element **Documento\_730-4/DatiContabili730-4/Ordinario\_730-4/ImportiRimborsare**

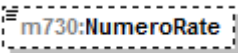
diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Importi Rimborsare 730-4 Type</a>

children	<a href="#">m730:IrpefRimborsare</a> <a href="#">m730:AddRegRimborsare</a> <a href="#">m730:AddComRimborsare</a> <a href="#">m730:CedolareRimborsare</a>
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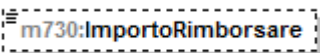
element **Documento\_730-4/DatiContabili730-4/Ordinario\_730-4/Conguaglio**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:NumeroRate</a> <a href="#">m730:ImportoRimborsare</a> <a href="#">m730:ImportoTrattenere</a>


element **Documento\_730-4/DatiContabili730-4/Ordinario\_730-4/Conguaglio/NumeroRate**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoN1_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-9]</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-9]
Kind	Value				
pattern	[1-9]				


element **Documento\_730-4/DatiContabili730-4/Ordinario\_730-4/Conguaglio/ImportoRimborsare**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-9]{1}[0-9]*</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

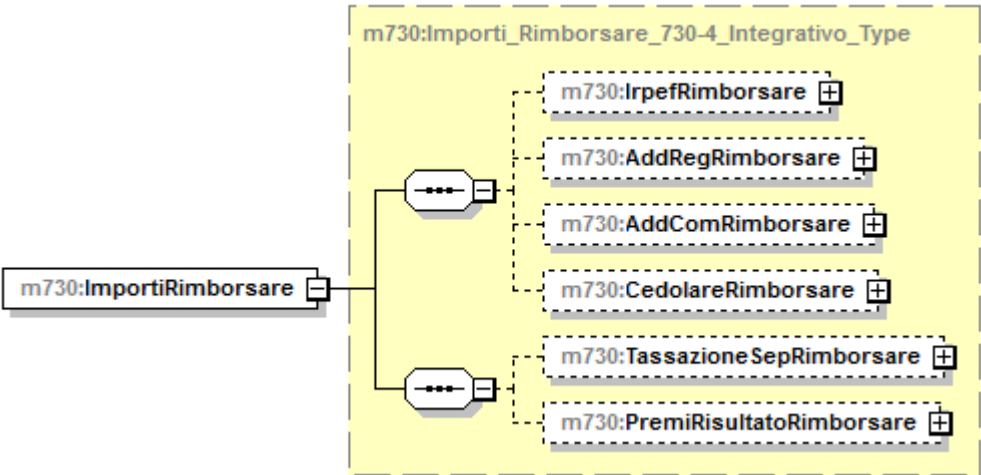
element **Documento\_730-4/DatiContabili730-4/Ordinario\_730-4/Conguaglio/ImportoTrattenere**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-9]{1}[0-9]*</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

element **Documento\_730-4/DatiContabili730-4/Integrativo\_730-4**

diagram	 The diagram shows a box labeled 'm730:Integrativo_730-4' connected by a solid line to a hexagonal connector with three dots. This connector is then connected by a solid line to a box labeled 'm730:ImportiRimborsare'.
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:ImportiRimborsare</a>

element **Documento\_730-4/DatiContabili730-4/Integrativo\_730-4/ImportiRimborsare**

diagram	 The diagram shows a box labeled 'm730:ImportiRimborsare' connected by a solid line to a hexagonal connector with three dots. This connector is then connected by a solid line to another hexagonal connector with three dots. This second connector is connected by a solid line to a yellow dashed box labeled 'm730:Importi_Rimborsare_730-4_Integrativo_Type'. Inside this box, there are six dashed boxes, each containing a component name and a plus sign: 'm730:IrpefRimborsare', 'm730:AddRegRimborsare', 'm730:AddComRimborsare', 'm730:CedolareRimborsare', 'm730:TassazioneSepRimborsare', and 'm730:PremiRisultatoRimborsare'.
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Importi_Rimborsare_730-4_Integrativo_Type</a>
children	<a href="#">m730:IrpefRimborsare</a> <a href="#">m730:AddRegRimborsare</a> <a href="#">m730:AddComRimborsare</a> <a href="#">m730:CedolareRimborsare</a> <a href="#">m730:TassazioneSepRimborsare</a> <a href="#">m730:PremiRisultatoRimborsare</a>

## complexType Documento\_730\_Type

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	extension of <a href="#">Documento_Type</a>				
children	<a href="#">m730:DichiarazioneDich</a> <a href="#">m730:DichiarazioneCon</a> <a href="#">m730:AltriDati</a> <a href="#">m730:Sostituto</a> <a href="#">m730:Mod730DipendentiSenzaSostituto</a> <a href="#">m730:SoggettoAssFiscaleDoc</a> <a href="#">m730:Documento_730-4</a> <a href="#">m730:EsitiContabili</a> <a href="#">m730:DatiRettificati</a>				
attributes	Name <a href="#">identificativo</a>	Type <a href="#">Identificativo_Type</a>	Use required	Default	Fixed

## element Documento\_730\_Type/DichiarazioneDich

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				

type	<a href="#">m730:Dichiarazione Dich Type</a>
children	<a href="#">m730:Frontespizio</a> <a href="#">m730:DatiContabili</a> <a href="#">m730:FuoriAssistenza</a> <a href="#">m730:Scelte</a>

#### element Documento\_730\_Type/DichiarazioneCon


diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Dichiarazione Con Type</a>
children	<a href="#">m730:Frontespizio</a> <a href="#">m730:DatiContabili</a> <a href="#">m730:FuoriAssistenzaQuadri</a> <a href="#">m730:Scelte</a>

#### element Documento\_730\_Type/AltriDati

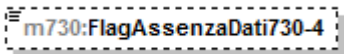
diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730

children	<a href="#">m730:FlagConferma</a> <a href="#">m730:FlagAssenzaDati730-4</a> <a href="#">m730:FlagCfErratoDicTrasmessa</a> <a href="#">m730:Rettificativo</a> <a href="#">m730:Integrativo</a> <a href="#">m730:CfProduttoreSoftware</a> <a href="#">m730:SpazioDisposizioneUtente</a> <a href="#">m730:DichiarazioneCongiunta</a> <a href="#">m730:SituazioniParticolari</a> <a href="#">m730:Mod730SenzaSostituto</a> <a href="#">m730:ComunicazioneDatiRettificati</a> <a href="#">m730:SostCafProfessNonDelegato</a>
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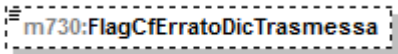
element **Documento\_730\_Type/AltriDati/FlagConferma**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoCB_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[01]</td></tr> </table>	Kind	Value	pattern	[01]
Kind	Value				
pattern	[01]				


element **Documento\_730\_Type/AltriDati/FlagAssenzaDati730-4**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoCB_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[01]</td></tr> </table>	Kind	Value	pattern	[01]
Kind	Value				
pattern	[01]				

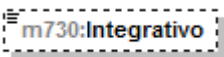
element **Documento\_730\_Type/AltriDati/FlagCfErratoDicTrasmessa**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoCF_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[0-9]{11}[[A-Z]{6}{0-9LMNPQRSTUUV}{2}[A-Z]{1}{0-9LMNPQRSTUUV}{2}[A-Z]{1}{0-9LMNPQRSTUUV}{3}[A-Z]{1}</td></tr> </table>	Kind	Value	pattern	[0-9]{11}[[A-Z]{6}{0-9LMNPQRSTUUV}{2}[A-Z]{1}{0-9LMNPQRSTUUV}{2}[A-Z]{1}{0-9LMNPQRSTUUV}{3}[A-Z]{1}
Kind	Value				
pattern	[0-9]{11}[[A-Z]{6}{0-9LMNPQRSTUUV}{2}[A-Z]{1}{0-9LMNPQRSTUUV}{2}[A-Z]{1}{0-9LMNPQRSTUUV}{3}[A-Z]{1}				


element **Documento\_730\_Type/AltriDati/Rettificativo**

diagram											
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730										
type	<a href="#">m730:Rettificativo_Type</a>										
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]</td></tr> <tr> <td>enumeration</td><td>1</td></tr> <tr> <td>enumeration</td><td>2</td></tr> <tr> <td>enumeration</td><td>3</td></tr> </table>	Kind	Value	pattern	[1-9]	enumeration	1	enumeration	2	enumeration	3
Kind	Value										
pattern	[1-9]										
enumeration	1										
enumeration	2										
enumeration	3										


element **Documento\_730\_Type/AltriDati/Integrativo**

diagram											
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730										
type	<a href="#">m730:Integrativo_Type</a>										
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[1-9]</td></tr> <tr> <td>enumeration</td><td>1</td></tr> <tr> <td>enumeration</td><td>2</td></tr> <tr> <td>enumeration</td><td>3</td></tr> </table>	Kind	Value	pattern	[1-9]	enumeration	1	enumeration	2	enumeration	3
Kind	Value										
pattern	[1-9]										
enumeration	1										
enumeration	2										
enumeration	3										

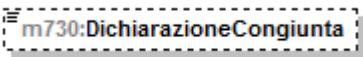
element **Documento\_730\_Type/AltriDati/CfProduttoreSoftware**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoCF_Type</a>				
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[0-9]{11}[A-Z]{6}[0-9LMNPQRSTUVWXYZ]{2}[A-Z]{1}[0-9LMNPQRSTUVWXYZ]{2}[A-Z]{1}[0-9LMNPQRSTUVWXYZ]{3}[A-Z]{1}</td></tr> </table>	Kind	Value	pattern	[0-9]{11}[A-Z]{6}[0-9LMNPQRSTUVWXYZ]{2}[A-Z]{1}[0-9LMNPQRSTUVWXYZ]{2}[A-Z]{1}[0-9LMNPQRSTUVWXYZ]{3}[A-Z]{1}
Kind	Value				
pattern	[0-9]{11}[A-Z]{6}[0-9LMNPQRSTUVWXYZ]{2}[A-Z]{1}[0-9LMNPQRSTUVWXYZ]{2}[A-Z]{1}[0-9LMNPQRSTUVWXYZ]{3}[A-Z]{1}				

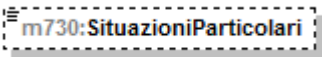
element **Documento\_730\_Type/AltriDati/SpazioDisposizioneUtente**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoAN_Type</a>				
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>([0-9A-Z-])&amp;quot;){1}([ 0-9A-Z&amp;amp;:] ' \" data-bbox="194 549 721 571"/&gt; </td></tr> </table>	Kind	Value	pattern	([0-9A-Z-])&quot;){1}([ 0-9A-Z&amp;:] ' \" data-bbox="194 549 721 571"/>
Kind	Value				
pattern	([0-9A-Z-])&quot;){1}([ 0-9A-Z&amp;:] ' \" data-bbox="194 549 721 571"/>				

element **Documento\_730\_Type/AltriDati/DichiarazioneCongiunta**

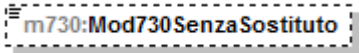
diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoCB_Type</a>				
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[01]</td></tr> </table>	Kind	Value	pattern	[01]
Kind	Value				
pattern	[01]				

element **Documento\_730\_Type/AltriDati/SituazioniParticolari**

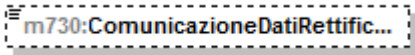
diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP_Type</a>

facets	Kind	Value
	pattern	[1-9]{1}[0-9]*

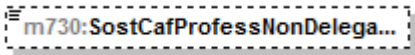
element **Documento\_730\_Type/AltriDati/Mod730SenzaSostituto**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	restriction of <a href="#">DatoAN_Type</a>	
facets	Kind	Value
	pattern	(([0-9A-Z-] &quot;){1}([ 0-9A-Z&amp;] '\- \., /° °\°\( \) À È É Ì Ò Ù Ü &quot;; \\ / +)*
facets	enumeration	A

element **Documento\_730\_Type/AltriDati/ComunicazioneDatiRettificati**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoCB_Type</a>	
facets	Kind	Value
	pattern	[01]

element **Documento\_730\_Type/AltriDati/SostCafProfessNonDelegato**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoCB_Type</a>	
facets	Kind	Value
	pattern	[01]



element **Documento\_730\_Type/Sostituto**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Sostituto_Type</a>
children	<a href="#">m730:CodiceFiscale</a> <a href="#">m730:DatiAnagraficiPF</a> <a href="#">m730:DenominazionePNF</a> <a href="#">m730:Residenza</a> <a href="#">m730:Fax</a> <a href="#">m730:CodiceSede</a>

element **Documento\_730\_Type/Mod730DipendentiSenzaSostituto**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoCB_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[01]</td> </tr> </tbody> </table>	Kind	Value	pattern	[01]
Kind	Value				
pattern	[01]				

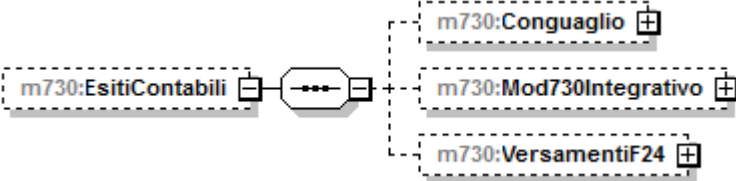
element **Documento\_730\_Type/SoggettoAssFiscaleDoc**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Soggetto_Assistenza_Fiscale_Doc_Type</a>
children	<a href="#">m730:DataConsegna</a> <a href="#">m730:TipologiaSoggettoAssFisc</a> <a href="#">m730:SostitutoCF</a> <a href="#">m730:DatiCafDoc</a> <a href="#">m730:DatiProfessionistaDoc</a> <a href="#">m730:DatiAssociazioneDoc</a> <a href="#">m730:AgenziaEntrate</a>

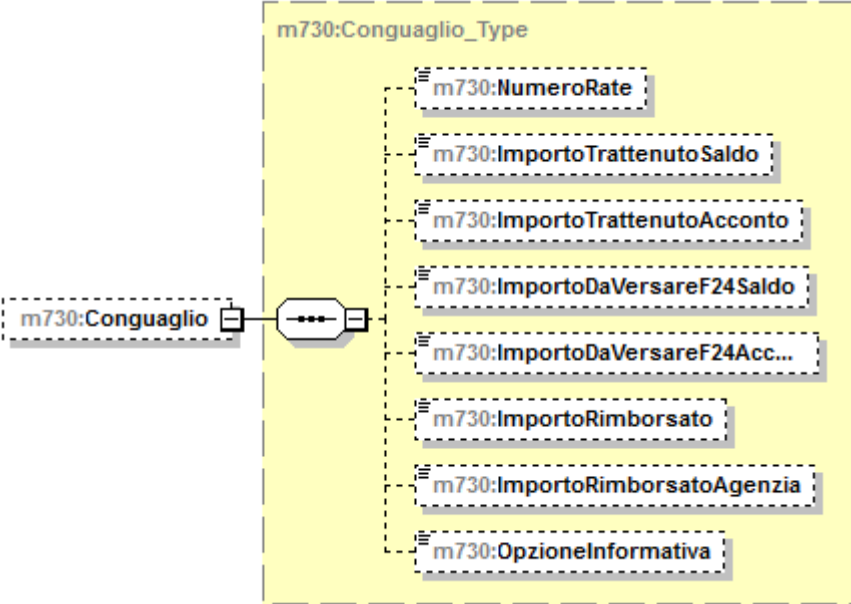
element **Documento\_730\_Type/Documento\_730-4**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Documento_730-4</a>
children	<a href="#">m730:DatiAnagraficiDichiarante</a> <a href="#">m730:Sostituto</a> <a href="#">m730:SoggettoAssFiscale730-4</a> <a href="#">m730:AltriDati</a> <a href="#">m730:DatiContabili730-4</a>

element **Documento\_730\_Type/EsitiContabili**

diagram	 <p>The diagram shows a dashed box labeled <b>m730:EsitiContabili</b> connected to a central connector box. This connector box is linked to three separate dashed boxes, each containing a plus sign icon: <b>m730:Conguaglio</b>, <b>m730:Mod730Integrativo</b>, and <b>m730:VersamentiF24</b>.</p>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:Conguaglio</a> <a href="#">m730:Mod730Integrativo</a> <a href="#">m730:VersamentiF24</a>

element **Documento\_730\_Type/EsitiContabili/Conguaglio**

diagram	 <p>The diagram shows a dashed box labeled <b>m730:Conguaglio</b> connected to a central connector box. This connector box is linked to a large yellow-shaded area labeled <b>m730:Conguaglio_Type</b>. Inside this area, the connector box is linked to eight separate dashed boxes, each containing a plus sign icon: <b>m730:NumeroRate</b>, <b>m730:ImportoTrattenutoSaldo</b>, <b>m730:ImportoTrattenutoAcconto</b>, <b>m730:ImportoDaVersareF24Saldo</b>, <b>m730:ImportoDaVersareF24Acc...</b>, <b>m730:ImportoRimborsato</b>, <b>m730:ImportoRimborsatoAgenzia</b>, and <b>m730:OpzioneInformativa</b>.</p>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Conguaglio_Type</a>
children	<a href="#">m730:NumeroRate</a> <a href="#">m730:ImportoTrattenutoSaldo</a> <a href="#">m730:ImportoTrattenutoAcconto</a> <a href="#">m730:ImportoDaVersareF24Saldo</a> <a href="#">m730:ImportoDaVersareF24Acconto</a> <a href="#">m730:ImportoRimborsato</a> <a href="#">m730:ImportoRimborsatoAgenzia</a> <a href="#">m730:OpzioneInformativa</a>

element **Documento\_730\_Type/EsitiContabili/Mod730Integrativo**

diagram	<pre> xsd:element name="Mod730Integrativo" type="m730:Mod730_Integrativo_Type"/&gt; xsd:complexType name="Mod730_Integrativo_Type"&gt;   <xsd:sequence>     <xsd:element maxoccurs="1" name="ImportiRimborsare" type="xsd:string"></xsd:element>     <xsd:element maxoccurs="1" name="ImportoRimborsato" type="xsd:string"></xsd:element>     <xsd:element maxoccurs="1" name="ImportoRimborsatoAgenzia" type="xsd:string"></xsd:element> </xsd:sequence>  </pre>
namespace	urn:www.agenziaentrare.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Mod730_Integrativo_Type</a>
children	<a href="#">m730:ImportiRimborsare</a> <a href="#">m730:ImportoRimborsato</a> <a href="#">m730:ImportoRimborsatoAgenzia</a>

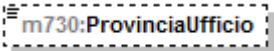
element **Documento\_730\_Type/EsitiContabili/VersamentiF24**

diagram	<p>The diagram illustrates the structure of the <b>m730:VersamentiF24</b> element. It is a container element (represented by a dashed rectangle) that contains a sequence of 18 child elements. The children are listed as follows:</p> <ul style="list-style-type: none"> <li>m730:F24DebitoIrpef</li> <li>m730:F24DebitoCodRegione</li> <li>m730:F24DebitoAddReg</li> <li>m730:F24DebitoCodComune</li> <li>m730:F24DebitoAddCom</li> <li>m730:F24DebitoPrimaRataAcclIrpef</li> <li>m730:F24DebitoAccontoTassSep</li> <li>m730:F24DebitoCodComuneAcc...</li> <li>m730:F24DebitoAccontoAddCom</li> <li>m730:F24DebitoImpostaSost</li> <li>m730:F24DebitoCedolare</li> <li>m730:F24DebitoPrimaRataAccCe...</li> <li>m730:F24DebitoCodRegioneConi...</li> <li>m730:F24DebitoAddRegConiuge</li> <li>m730:F24DebitoCodComuneCon...</li> <li>m730:F24DebitoAddComConiuge</li> <li>m730:F24DebitoCodComuneAcc...</li> <li>m730:F24DebitoAccontoAddCo...</li> <li>m730:F24DebitoSecondaRataAcc...</li> <li>m730:F24DebitoSecondaRataAcc...</li> </ul>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Versamenti F24 Type</a>
children	<a href="#">m730:F24DebitoIrpef</a> <a href="#">m730:F24DebitoCodRegione</a> <a href="#">m730:F24DebitoAddReg</a> <a href="#">m730:F24DebitoCodComune</a> <a href="#">m730:F24DebitoAddCom</a> <a href="#">m730:F24DebitoPrimaRataAcclIrpef</a> <a href="#">m730:F24DebitoAccontoTassSep</a> <a href="#">m730:F24DebitoCodComuneAcconto</a> <a href="#">m730:F24DebitoAccontoAddCom</a> <a href="#">m730:F24DebitoImpostaSost</a> <a href="#">m730:F24DebitoCedolare</a> <a href="#">m730:F24DebitoPrimaRataAccCedolare</a> <a href="#">m730:F24DebitoCodRegioneConiuge</a>

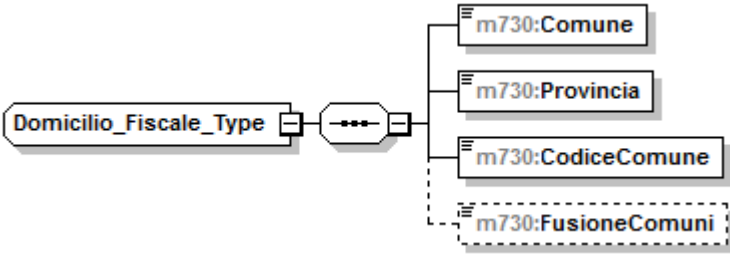


facets	Kind pattern	Value ([0-9A-Z\-\_]\&quot;){1}([ 0-9A-Z&amp;:] '\-\. , /'°\^\(\ )\ À É È Ò Ù Ü \&quot; \ \\ \\+)*
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#### element **Domanda\_Accatastamento\_Type/ProvinciaUfficio**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">PN_Type</a>


#### complexType **Domicilio\_Fiscale\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:Comune</a> <a href="#">m730:Provincia</a> <a href="#">m730:CodiceComune</a> <a href="#">m730:FusioneComuni</a>

#### element **Domicilio\_Fiscale\_Type/Comune**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoAN_Type</a>				
facets	<table><thead><tr><th>Kind</th><th>Value</th></tr></thead><tbody><tr><td>pattern</td><td>([0-9A-Z- &amp;quot;]{1}([ 0-9A-Z&amp;amp;:] '\-\. , /'°\^\(\ )\ À È É Ì Ò Ù Ü &amp;quot; \N \\+)*</td></tr></tbody></table>	Kind	Value	pattern	([0-9A-Z- &quot;]{1}([ 0-9A-Z&amp;:] '\-\. , /'°\^\(\ )\ À È É Ì Ò Ù Ü &quot; \N \\+)*
Kind	Value				
pattern	([0-9A-Z- &quot;]{1}([ 0-9A-Z&amp;:] '\-\. , /'°\^\(\ )\ À È É Ì Ò Ù Ü &quot; \N \\+)*				

#### element **Domicilio\_Fiscale\_Type/Provincia**

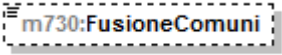
diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">PR_Type</a>

#### element **Domicilio\_Fiscale\_Type/CodiceComune**


diagram	
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namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoAN_Type</a>	
facets	Kind	Value
	pattern	([0-9A-Z\-\_]&quot;){1}([ 0-9A-Z&amp;:] ' \"- \". , / ° \"^\\(\\ \\)\\ À É È Ì Ò Ù Ü &quot; \\\"\\ \\+)*


#### element **Domicilio\_Fiscale\_Type/FusioneComuni**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoAN_Type</a>	
facets	Kind	Value
	pattern	([0-9A-Z\-\_]&quot;){1}([ 0-9A-Z&amp;:] ' \"- \". , / ° \"^\\(\\ \\)\\ À É È Ì Ò Ù Ü &quot; \\\"\\ \\+)*

#### complexType **Domicilio\_Sogg\_Ass\_Fiscale\_Type**

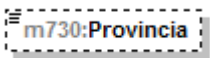
diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
children	<a href="#">m730:Comune</a> <a href="#">m730:Provincia</a> <a href="#">m730:CodiceComune</a> <a href="#">m730:Cap</a> <a href="#">m730:Indirizzo</a> <a href="#">m730:Telefono</a> <a href="#">m730:FAX</a> <a href="#">m730:Email</a>	

#### element **Domicilio\_Sogg\_Ass\_Fiscale\_Type/Comune**

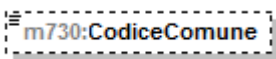
diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoAN_Type</a>	
facets	Kind	Value
	pattern	([0-9A-Z\-\_]&quot;){1}([ 0-9A-Z&amp;:] ' \"- \". , / ° \"^\\(\\ \\)\\ À É È Ì Ò Ù Ü &quot; \\\"\\ \\+)*



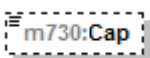
element **Domicilio\_Sogg\_Ass\_Fiscale\_Type/Provincia**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">PR_Type</a>

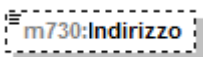
element **Domicilio\_Sogg\_Ass\_Fiscale\_Type/CodiceComune**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoAN_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>(([0-9A-Z\-\]]&amp;quot;){1}([ 0-9A-Z&amp;amp;]] ' \"- \"., / ° \"^\"\\( \\) À Ê É Ì Ò Ù Ü &amp;quot;; \\\"\\ \\+)*</td> </tr> </tbody> </table>	Kind	Value	pattern	(([0-9A-Z\-\]]&quot;){1}([ 0-9A-Z&amp;]] ' \"- \"., / ° \"^\"\\( \\) À Ê É Ì Ò Ù Ü &quot;; \\\"\\ \\+)*
Kind	Value				
pattern	(([0-9A-Z\-\]]&quot;){1}([ 0-9A-Z&amp;]] ' \"- \"., / ° \"^\"\\( \\) À Ê É Ì Ò Ù Ü &quot;; \\\"\\ \\+)*				


element **Domicilio\_Sogg\_Ass\_Fiscale\_Type/Cap**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoAN_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>(([0-9A-Z\-\]]&amp;quot;){1}([ 0-9A-Z&amp;amp;]] ' \"- \"., / ° \"^\"\\( \\) À Ê É Ì Ò Ù Ü &amp;quot;; \\\"\\ \\+)*</td> </tr> </tbody> </table>	Kind	Value	pattern	(([0-9A-Z\-\]]&quot;){1}([ 0-9A-Z&amp;]] ' \"- \"., / ° \"^\"\\( \\) À Ê É Ì Ò Ù Ü &quot;; \\\"\\ \\+)*
Kind	Value				
pattern	(([0-9A-Z\-\]]&quot;){1}([ 0-9A-Z&amp;]] ' \"- \"., / ° \"^\"\\( \\) À Ê É Ì Ò Ù Ü &quot;; \\\"\\ \\+)*				

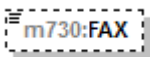
element **Domicilio\_Sogg\_Ass\_Fiscale\_Type/Indirizzo**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoAN_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>(([0-9A-Z\-\]]&amp;quot;){1}([ 0-9A-Z&amp;amp;]] ' \"- \"., / ° \"^\"\\( \\) À Ê É Ì Ò Ù Ü &amp;quot;; \\\"\\ \\+)*</td> </tr> </tbody> </table>	Kind	Value	pattern	(([0-9A-Z\-\]]&quot;){1}([ 0-9A-Z&amp;]] ' \"- \"., / ° \"^\"\\( \\) À Ê É Ì Ò Ù Ü &quot;; \\\"\\ \\+)*
Kind	Value				
pattern	(([0-9A-Z\-\]]&quot;){1}([ 0-9A-Z&amp;]] ' \"- \"., / ° \"^\"\\( \\) À Ê É Ì Ò Ù Ü &quot;; \\\"\\ \\+)*				

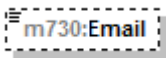
element **Domicilio\_Sogg\_Ass\_Fiscale\_Type/Telefono**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoAN_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>(([0-9A-Z\-\]]&amp;quot;){1}([ 0-9A-Z&amp;amp;]] ' \"- \"., / ° \"^\"\\( \\) À Ê É Ì Ò Ù Ü &amp;quot;; \\\"\\ \\+)*</td> </tr> </tbody> </table>	Kind	Value	pattern	(([0-9A-Z\-\]]&quot;){1}([ 0-9A-Z&amp;]] ' \"- \"., / ° \"^\"\\( \\) À Ê É Ì Ò Ù Ü &quot;; \\\"\\ \\+)*
Kind	Value				
pattern	(([0-9A-Z\-\]]&quot;){1}([ 0-9A-Z&amp;]] ' \"- \"., / ° \"^\"\\( \\) À Ê É Ì Ò Ù Ü &quot;; \\\"\\ \\+)*				

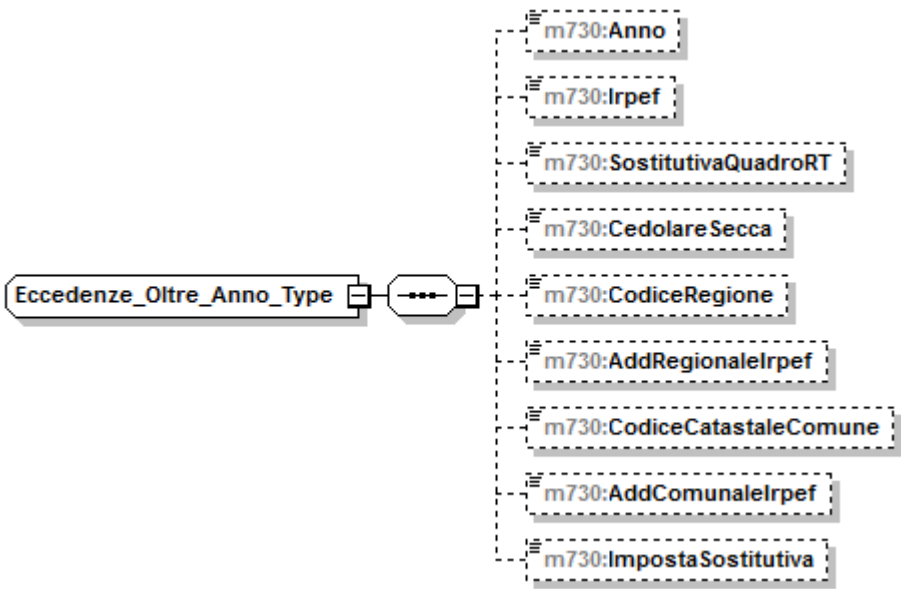
element **Domicilio\_Sogg\_Ass\_Fiscale\_Type/FAX**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoAN_Type</a>	
facets	Kind	Value
	pattern	(([0-9A-Z-] &quot;){1}([ 0-9A-Z&amp;] ' \"-\\. /\" ^\\"(\\) À É È Ì Ò Ù Ü &quot;;\\\" \\+)*

element **Domicilio\_Sogg\_Ass\_Fiscale\_Type/Email**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoEM_Type</a>	
facets	Kind	Value
	pattern	[a-zA-Z0-9._%\\-\"&quot;;?^~=]+@[a-zA-Z0-9.\\-]+\\. [a-zA-Z]{2,4}

complexType **Eccedenze\_Oltre\_Anno\_Type**


diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
children	<a href="#">m730:Anno</a> <a href="#">m730:Irpef</a> <a href="#">m730:SostitutivaQuadroRT</a> <a href="#">m730:CedolareSecca</a> <a href="#">m730:CodiceRegione</a> <a href="#">m730:AddRegionaleIrpef</a> <a href="#">m730:CodiceCatastaleComune</a> <a href="#">m730:AddComunaleIrpef</a> <a href="#">m730:ImpostaSostitutiva</a>	

element **Eccedenze\_Oltre\_Anno\_Type/Anno**

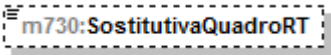
diagram		
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namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoDA Type</a>
facets	Kind Value pattern (18 19 20)[0-9]{2}

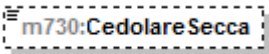
#### element **Eccedenze\_Oltre\_Anno\_Type/lrpef**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP Type</a>
facets	Kind Value pattern [1-9]{1}[0-9]*

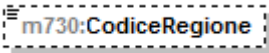
#### element **Eccedenze\_Oltre\_Anno\_Type/SostitutivaQuadroRT**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP Type</a>
facets	Kind Value pattern [1-9]{1}[0-9]*

#### element **Eccedenze\_Oltre\_Anno\_Type/CedolareSecca**

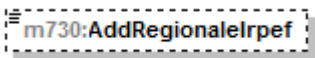
diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP Type</a>
facets	Kind Value pattern [1-9]{1}[0-9]*

#### element **Eccedenze\_Oltre\_Anno\_Type/CodiceRegione**


diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">Codice Regione Type</a>
facets	Kind Value pattern ([0-9A-Z\-\_]&quot;){1}([ 0-9A-Z&amp;:] \\-\\. / ° \\^\\( \\) À É Ê Ì Ò Ù Ü &quot; \\N \\+)* enumeration 1 enumeration 2 enumeration 3 enumeration 4 enumeration 5 enumeration 6 enumeration 7

	enumeration	8
	enumeration	9
	enumeration	10
	enumeration	11
	enumeration	12
	enumeration	13
	enumeration	14
	enumeration	15
	enumeration	16
	enumeration	17
	enumeration	18
	enumeration	19
	enumeration	20
	enumeration	21


#### element **Eccedenze\_Oltre\_Anno\_Type/AddRegionalelrpef**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

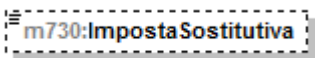
#### element **Eccedenze\_Oltre\_Anno\_Type/CodiceCatastaleComune**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	restriction of <a href="#">DatoAN_Type</a>				
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>([0-9A-Z\-\_]\&amp;quot;){1}([ 0-9A-Z&amp;amp;:] ' \" data-bbox="193 553 721 575"/&gt;</td></tr> </table>	Kind	Value	pattern	([0-9A-Z\-\_]\&quot;){1}([ 0-9A-Z&amp;:] ' \" data-bbox="193 553 721 575"/>
Kind	Value				
pattern	([0-9A-Z\-\_]\&quot;){1}([ 0-9A-Z&amp;:] ' \" data-bbox="193 553 721 575"/>				

#### element **Eccedenze\_Oltre\_Anno\_Type/AddComunalelrpef**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

#### element **Eccedenze\_Oltre\_Anno\_Type/ImpostaSostitutiva**


diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP_Type</a>

facets	Kind pattern	Value [1-9]{1}[0-9]*
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### complexType **Eccedenze\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:lrp ef</a> <a href="#">m730:lrp efCompF24</a> <a href="#">m730:SostitutivaQuadroRT</a> <a href="#">m730:SostitutivaQuadroRTcompF24</a> <a href="#">m730:CedolareSecca</a> <a href="#">m730:CedolareSeccaCompF24</a> <a href="#">m730:CodiceRegione</a> <a href="#">m730:AddRegionalelrp ef</a> <a href="#">m730:AddRegionalelrp efCompF24</a> <a href="#">m730:CodiceCatastaleComune</a> <a href="#">m730:AddComunalelrp ef</a> <a href="#">m730:AddComunalelrp efF24</a> <a href="#">m730:PremioRisultato</a> <a href="#">m730:PremioRisultatoCompF24</a>

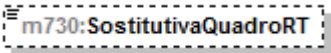
### element **Eccedenze\_Type/lrp ef**

diagram			
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730		
type	<a href="#">DatoNP_Type</a>		
facets	Kind	Value	
	pattern	[1-9]{1}[0-9]*	

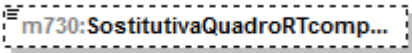
element **Eccedenze\_Type/IrpefCompF24**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

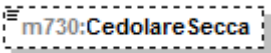
element **Eccedenze\_Type/SostitutivaQuadroRT**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

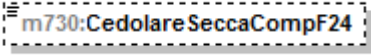
element **Eccedenze\_Type/SostitutivaQuadroRTcompF24**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

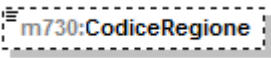
element **Eccedenze\_Type/CedolareSecca**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

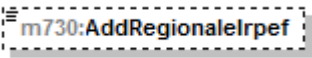
element **Eccedenze\_Type/CedolareSeccaCompF24**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

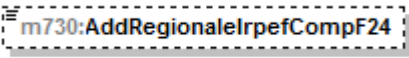
element **Eccedenze\_Type/CodiceRegione**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">Codice Regione Type</a>	
facets	Kind	Value
	pattern	([0-9A-Z\-\_]\&quot;){1}([ 0-9A-Z&amp;]\&quot; \-\.\, /° °\^ \( \) À È É Ì Ò Ù Ü \&quot; \\ / +)*
	enumeration	1
	enumeration	2
	enumeration	3
	enumeration	4
	enumeration	5
	enumeration	6
	enumeration	7
	enumeration	8
	enumeration	9
	enumeration	10
	enumeration	11
	enumeration	12
	enumeration	13
	enumeration	14
	enumeration	15
	enumeration	16
	enumeration	17
	enumeration	18
	enumeration	19
	enumeration	20
	enumeration	21


element **Eccedenze\_Type/AddRegionalelrpef**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*

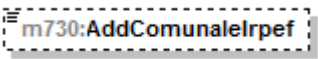
element **Eccedenze\_Type/AddRegionalelrpefCompF24**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*

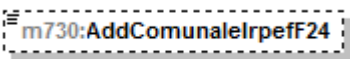
element **Eccedenze\_Type/CodiceCatastaleComune**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	restriction of <a href="#">DatoAN_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>(([0-9A-Z-])&amp;quot;){1}([ 0-9A-Z&amp;amp;:] ' - \\. / ° '^(\\ \\) À É È Ì Ò Ù Ü &amp;quot; \\ / \\+)*</td></tr> </table>	Kind	Value	pattern	(([0-9A-Z-])&quot;){1}([ 0-9A-Z&amp;:] ' - \\. / ° '^(\\ \\) À É È Ì Ò Ù Ü &quot; \\ / \\+)*
Kind	Value				
pattern	(([0-9A-Z-])&quot;){1}([ 0-9A-Z&amp;:] ' - \\. / ° '^(\\ \\) À É È Ì Ò Ù Ü &quot; \\ / \\+)*				

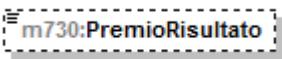
element **Eccedenze\_Type/AddComunalelrpef**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

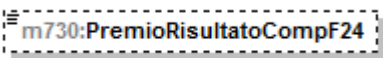
element **Eccedenze\_Type/AddComunalelrpefF24**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

element **Eccedenze\_Type/PremioRisultato**

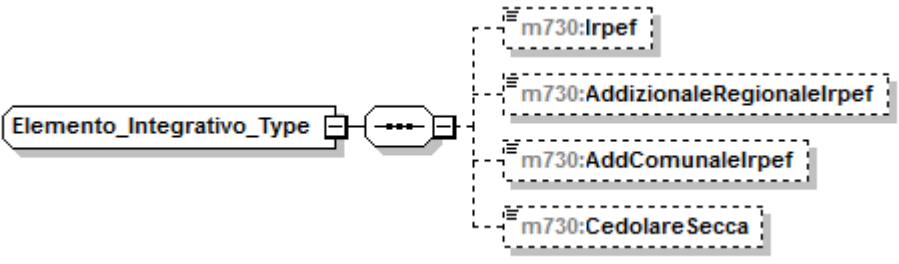
diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

element **Eccedenze\_Type/PremioRisultatoCompF24**


diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				



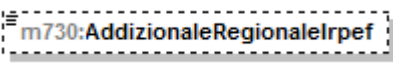
## complexType Elemento\_Integrativo\_Type

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:lrpéf</a> <a href="#">m730:AddizionaleRegionalelrpéf</a> <a href="#">m730:AddComunalelrpéf</a> <a href="#">m730:CedolareSecca</a>

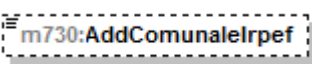
## element Elemento\_Integrativo\_Type/lrpéf

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-9]{1}[0-9]*</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

## element Elemento\_Integrativo\_Type/AddizionaleRegionalelrpéf

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-9]{1}[0-9]*</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

## element Elemento\_Integrativo\_Type/AddComunalelrpéf

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-9]{1}[0-9]*</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

## element Elemento\_Integrativo\_Type/CedolareSecca

diagram	
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namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*

#### complexType **Esenzione\_Add\_Comunale\_Type**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
children	<a href="#">m730:SogliaEsenzioneSaldo</a> <a href="#">m730:SogliaEsenzioneAcconto</a>	

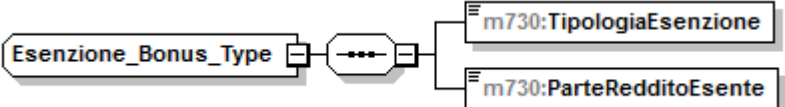
#### element **Esenzione\_Add\_Comunale\_Type/SogliaEsenzioneSaldo**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">m730:Soglie_Esenzione_Type</a>	
children	<a href="#">m730:SogliaEsenzione</a> <a href="#">m730:EsenzioneTotale</a>	

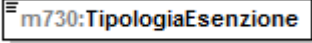
#### element **Esenzione\_Add\_Comunale\_Type/SogliaEsenzioneAcconto**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">m730:Soglie_Esenzione_Type</a>	
children	<a href="#">m730:SogliaEsenzione</a> <a href="#">m730:EsenzioneTotale</a>	

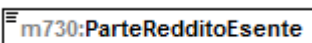
### complexType **Esenzione\_Bonus\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:TipologiaEsenzione</a> <a href="#">m730:ParteRedditoEsente</a>

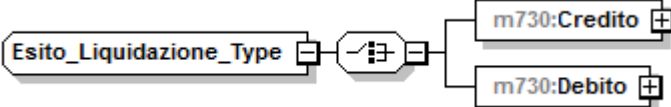
### element **Esenzione\_Bonus\_Type/TipologiaEsenzione**

diagram									
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730								
type	restriction of <a href="#">DatoN1_Type</a>								
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[1-9]</td></tr> <tr> <td>enumeration</td><td>1</td></tr> <tr> <td>enumeration</td><td>2</td></tr> </table>	Kind	Value	pattern	[1-9]	enumeration	1	enumeration	2
Kind	Value								
pattern	[1-9]								
enumeration	1								
enumeration	2								

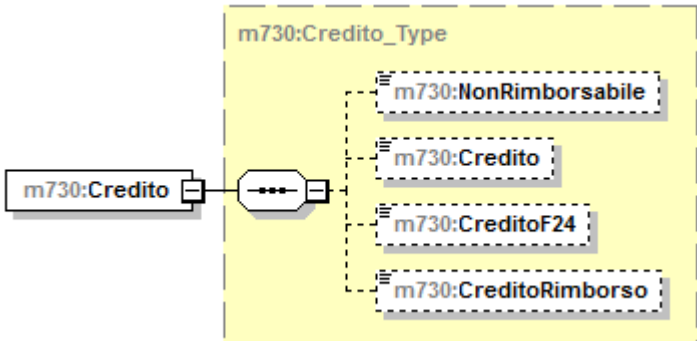
### element **Esenzione\_Bonus\_Type/ParteRedditoEsente**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

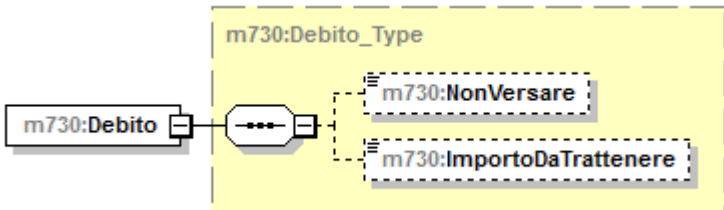
### complexType **Esito\_Liquidazione\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:Credito</a> <a href="#">m730:Debito</a>

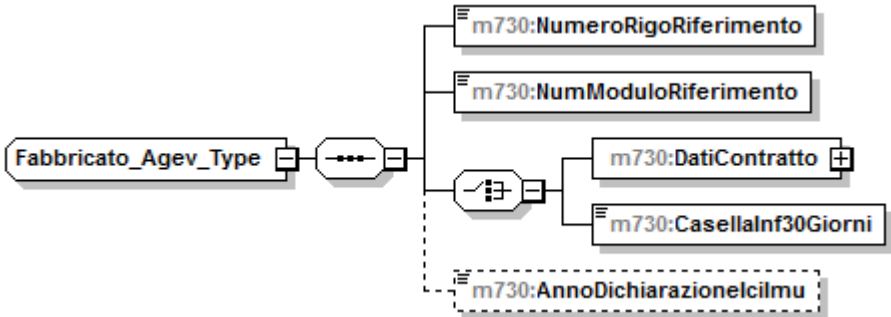
### element **Esito\_Liquidazione\_Type/Credito**

diagram	 <p>The diagram shows a box labeled 'm730:Credito' connected to a container labeled 'm730:Credito_Type'. Inside this container, there are four dashed boxes representing child elements: 'm730:NonRimborsabile', 'm730:Credito', 'm730:CreditoF24', and 'm730:CreditoRimborso'.</p>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Credito_Type</a>
children	<a href="#">m730:NonRimborsabile</a> <a href="#">m730:Credito</a> <a href="#">m730:CreditoF24</a> <a href="#">m730:CreditoRimborso</a>


### element **Esito\_Liquidazione\_Type/Debito**

diagram	 <p>The diagram shows a box labeled 'm730:Debito' connected to a container labeled 'm730:Debito_Type'. Inside this container, there are two dashed boxes representing child elements: 'm730:NonVersare' and 'm730:ImportoDaTrattenere'.</p>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Debito_Type</a>
children	<a href="#">m730:NonVersare</a> <a href="#">m730:ImportoDaTrattenere</a>

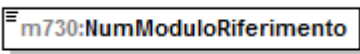
### complexType **Fabbricato\_Agev\_Type**

diagram	 <p>The diagram shows a box labeled 'Fabbricato_Agev_Type' connected to a container. Inside this container, there are four elements: 'm730:NumeroRigoRiferimento', 'm730:NumModuloRiferimento', 'm730:DatiContratto' (which is further connected to 'm730:CasellaInf30Giorni'), and 'm730:AnnoDichiarazioneIcilmu' (which is enclosed in a dashed box).</p>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:NumeroRigoRiferimento</a> <a href="#">m730:NumModuloRiferimento</a> <a href="#">m730:DatiContratto</a> <a href="#">m730:CasellaInf30Giorni</a> <a href="#">m730:AnnoDichiarazioneIcilmu</a>

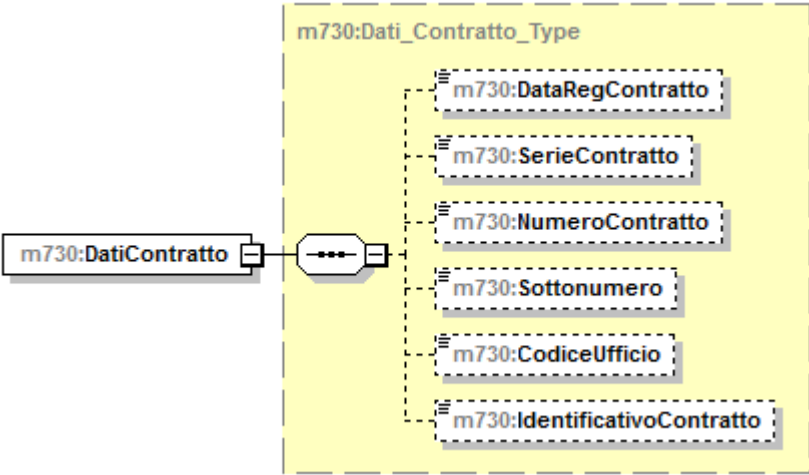
element **Fabbricato\_Agev\_Type/NumeroRigoRiferimento**

diagram																									
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730																								
type	<a href="#">m730:Fabbricato_Agev_Numero_Rigo_Type</a>																								
facets	<table> <thead> <tr> <th>Kind</th><th>Value</th></tr> </thead> <tbody> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> <tr> <td>enumeration</td><td>1</td></tr> <tr> <td>enumeration</td><td>2</td></tr> <tr> <td>enumeration</td><td>3</td></tr> <tr> <td>enumeration</td><td>4</td></tr> <tr> <td>enumeration</td><td>5</td></tr> <tr> <td>enumeration</td><td>6</td></tr> <tr> <td>enumeration</td><td>7</td></tr> <tr> <td>enumeration</td><td>8</td></tr> <tr> <td>enumeration</td><td>9</td></tr> <tr> <td>enumeration</td><td>10</td></tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*	enumeration	1	enumeration	2	enumeration	3	enumeration	4	enumeration	5	enumeration	6	enumeration	7	enumeration	8	enumeration	9	enumeration	10
Kind	Value																								
pattern	[1-9]{1}[0-9]*																								
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enumeration	4																								
enumeration	5																								
enumeration	6																								
enumeration	7																								
enumeration	8																								
enumeration	9																								
enumeration	10																								


element **Fabbricato\_Agev\_Type/NumModuloRiferimento**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <thead> <tr> <th>Kind</th><th>Value</th></tr> </thead> <tbody> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

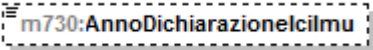
element **Fabbricato\_Agev\_Type/DatiContratto**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Dati_Contratto_Type</a>
children	<a href="#">m730:DataRegContratto</a> <a href="#">m730:SerieContratto</a> <a href="#">m730:NumeroContratto</a> <a href="#">m730:Sottonumero</a> <a href="#">m730:CodiceUfficio</a> <a href="#">m730:IdentificativoContratto</a>

element **Fabbricato\_Agev\_Type/CasellaInf30Giorni**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoCB_Type</a>	
facets	Kind	Value
	pattern	[01]

element **Fabbricato\_Agev\_Type/AnnoDichiarazioneIcilmu**

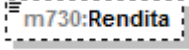
diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoDA_Type</a>	
facets	Kind	Value
	pattern	(18 19 20)[0-9]{2}

complexType **Fabbricato\_Ord\_Type**


diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	

children	<a href="#">m730:Rendita</a> <a href="#">m730:Utilizzo</a> <a href="#">m730:GiorniPossesso</a> <a href="#">m730:PercPossesso</a> <a href="#">m730:CodiceCanone</a> <a href="#">m730:CanoneLocazione</a> <a href="#">m730:CasiParticolari</a> <a href="#">m730:CasellaContinuazione</a> <a href="#">m730:CodiceComune</a> <a href="#">m730:OpzioneCedolare</a> <a href="#">m730:CasellaCasiPartlmu</a> <a href="#">m730:StatoEmergenza</a>
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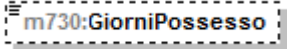
#### element **Fabbricato\_Ord\_Type/Rendita**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

#### element **Fabbricato\_Ord\_Type/Utilizzo**

diagram																																	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730																																
type	restriction of <a href="#">m730:Utilizzo_Fabbricato_Type</a>																																
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> <tr><td>enumeration</td><td>1</td></tr> <tr><td>enumeration</td><td>2</td></tr> <tr><td>enumeration</td><td>3</td></tr> <tr><td>enumeration</td><td>4</td></tr> <tr><td>enumeration</td><td>5</td></tr> <tr><td>enumeration</td><td>8</td></tr> <tr><td>enumeration</td><td>9</td></tr> <tr><td>enumeration</td><td>10</td></tr> <tr><td>enumeration</td><td>11</td></tr> <tr><td>enumeration</td><td>12</td></tr> <tr><td>enumeration</td><td>14</td></tr> <tr><td>enumeration</td><td>15</td></tr> <tr><td>enumeration</td><td>16</td></tr> <tr><td>enumeration</td><td>17</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*	enumeration	1	enumeration	2	enumeration	3	enumeration	4	enumeration	5	enumeration	8	enumeration	9	enumeration	10	enumeration	11	enumeration	12	enumeration	14	enumeration	15	enumeration	16	enumeration	17
Kind	Value																																
pattern	[1-9]{1}[0-9]*																																
enumeration	1																																
enumeration	2																																
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enumeration	10																																
enumeration	11																																
enumeration	12																																
enumeration	14																																
enumeration	15																																
enumeration	16																																
enumeration	17																																

#### element **Fabbricato\_Ord\_Type/GiorniPossesso**

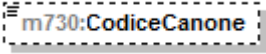
diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	restriction of <a href="#">DatoNP_Type</a>				
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

#### element **Fabbricato\_Ord\_Type/PercPossesso**

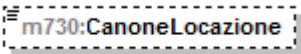
diagram	
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namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoPC_Type</a>	
facets	Kind	Value
	pattern	[0-9]?[0-9](,\d{1,3})? 100,0{1,3})?

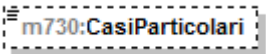
#### element **Fabbricato\_Ord\_Type/CodiceCanone**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">m730:Codice Canone_Type</a>	
facets	Kind	Value
	pattern	[1-9]
	enumeration	1
	enumeration	2
	enumeration	3
	enumeration	4

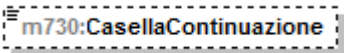
#### element **Fabbricato\_Ord\_Type/CanoneLocazione**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*

#### element **Fabbricato\_Ord\_Type/CasiParticolari**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">m730:Casi Particolari Fabbricato_Type</a>	
facets	Kind	Value
	pattern	[1-9]
	enumeration	1
	enumeration	3
	enumeration	4
	enumeration	5

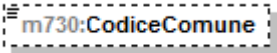
#### element **Fabbricato\_Ord\_Type/CasellaContinuazione**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoCB_Type</a>	

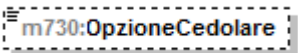


facets	Kind pattern	Value [01]
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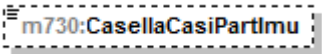
#### element **Fabbricato\_Ord\_Type/CodiceComune**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	restriction of <a href="#">DatoAN_Type</a>	
facets	Kind pattern	Value ([0-9A-Z\-\]\&quot;){1}([ 0-9A-Z&amp;#92;\-\]\, / ^\(\ )\ À È É Ì Ò Ù Ü &quot; \\ / +)*

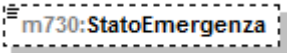
#### element **Fabbricato\_Ord\_Type/OpzioneCedolare**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoCB_Type</a>	
facets	Kind pattern	Value [01]

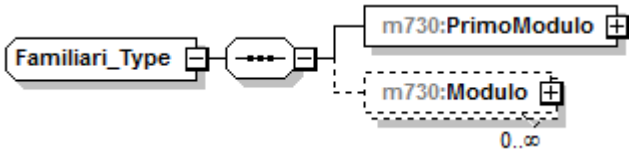
#### element **Fabbricato\_Ord\_Type/CasellaCasiPartImu**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	restriction of <a href="#">DatoN1_Type</a>	
facets	Kind pattern enumeration enumeration enumeration	Value [1-9] 1 2 3

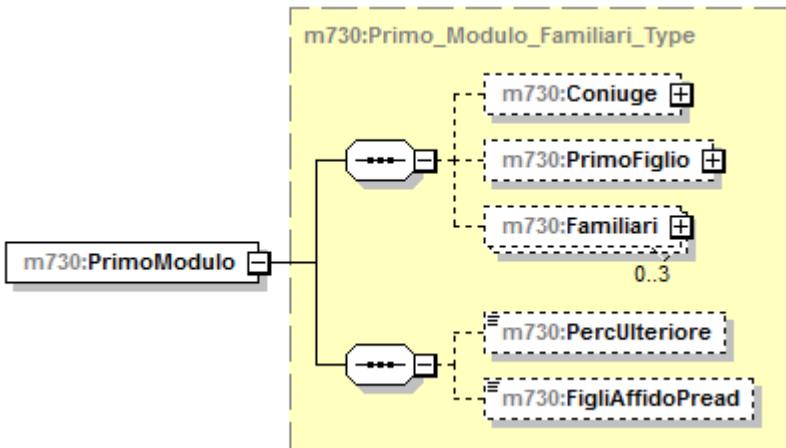
#### element **Fabbricato\_Ord\_Type/StatoEmergenza**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoCB_Type</a>	
facets	Kind pattern	Value [01]

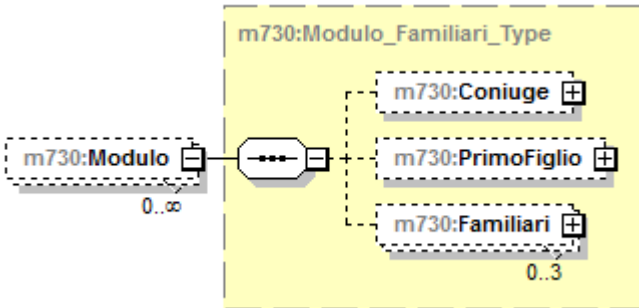
## complexType Familiari\_Type

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:PrimoModulo</a> <a href="#">m730:Modulo</a>

## element Familiari\_Type/PrimoModulo

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Primo_Modulo_Familiari_Type</a>
children	<a href="#">m730:Coniuge</a> <a href="#">m730:PrimoFiglio</a> <a href="#">m730:Familiari</a> <a href="#">m730:PercUlteriore</a> <a href="#">m730:FigliAffidoPread</a>

## element Familiari\_Type/Modulo

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Modulo_Familiari_Type</a>
children	<a href="#">m730:Coniuge</a> <a href="#">m730:PrimoFiglio</a> <a href="#">m730:Familiari</a>

## complexType Firma\_Dichiarazione\_Type

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:NumeroModelli</a> <a href="#">m730:FirmaDichiarazione</a> <a href="#">m730:OpzioneInformativa</a> <a href="#">m730:SoggettoFiscalmenteCarico</a> <a href="#">m730:QuadroK</a>

## element Firma\_Dichiarazione\_Type/NumeroModelli

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

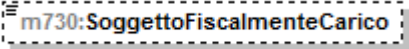
## element Firma\_Dichiarazione\_Type/FirmaDichiarazione

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoCB_Type</a>				
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[01]</td></tr> </table>	Kind	Value	pattern	[01]
Kind	Value				
pattern	[01]				

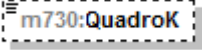
## element Firma\_Dichiarazione\_Type/OpzioneInformativa

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoCB_Type</a>				
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[01]</td></tr> </table>	Kind	Value	pattern	[01]
Kind	Value				
pattern	[01]				

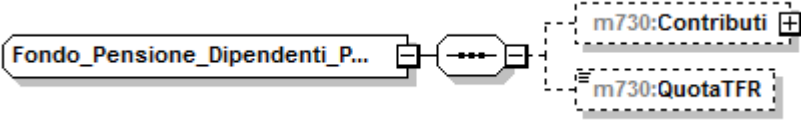
element **Firma\_Dichiarazione\_Type/SoggettoFiscalmenteCarico**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoCB_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[01]</td> </tr> </tbody> </table>	Kind	Value	pattern	[01]
Kind	Value				
pattern	[01]				

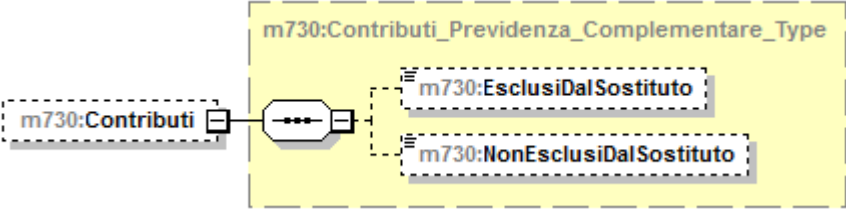
element **Firma\_Dichiarazione\_Type/QuadroK**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoCB_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[01]</td> </tr> </tbody> </table>	Kind	Value	pattern	[01]
Kind	Value				
pattern	[01]				

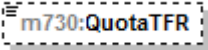
complexType **Fondo\_Pensione\_Dipendenti\_Pubblici\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:Contributi</a> <a href="#">m730:QuotaTFR</a>

element **Fondo\_Pensione\_Dipendenti\_Pubblici\_Type/Contributi**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Contributi_Previdenza_Complementare_Type</a>
children	<a href="#">m730:EsclusiDalSostituto</a> <a href="#">m730:NonEsclusiDalSostituto</a>

element **Fondo\_Pensione\_Dipendenti\_Pubblici\_Type/QuotaTFR**

diagram	
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namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*

### complexType Frontespizio\_730\_Type

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
children	<a href="#">m730:SoggettoFiscale</a> <a href="#">m730:DatiAnagrafici</a> <a href="#">m730:StatoCivile</a> <a href="#">m730:ResidenzaAnagrafica</a> <a href="#">m730:DomicilioFiscaleSaldo</a> <a href="#">m730:DomicilioFiscaleAcconto</a> <a href="#">m730:CasiParticolariAddizionale</a> <a href="#">m730:Firma</a>	

### element Frontespizio\_730\_Type/SoggettoFiscale

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">m730:Soggetto_Fiscale_730_Type</a>	
children	<a href="#">m730:CodiceFiscale</a> <a href="#">m730:Email</a> <a href="#">m730:Telefono</a> <a href="#">m730:Cellulare</a>	

element **Frontespizio\_730\_Type/DatiAnagrafici**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">Dati_Anagrafici_Type</a>
children	<a href="#">Cognome</a> <a href="#">Nome</a> <a href="#">Sesso</a> <a href="#">DataNascita</a> <a href="#">ComuneNascita</a> <a href="#">ProvinciaNascita</a>

element **Frontespizio\_730\_Type/StatoCivile**

diagram									
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730								
type	<a href="#">m730:Stato_Civile_Type</a>								
facets	<table> <thead> <tr> <th>Kind</th><th>Value</th></tr> </thead> <tbody> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> <tr> <td>enumeration</td><td>7</td></tr> <tr> <td>enumeration</td><td>8</td></tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*	enumeration	7	enumeration	8
Kind	Value								
pattern	[1-9]{1}[0-9]*								
enumeration	7								
enumeration	8								

element **Frontespizio\_730\_Type/ResidenzaAnagrafica**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Residenza_Anagrafica_730_Type</a>
children	<a href="#">Comune</a> <a href="#">Provincia</a> <a href="#">CodiceComune</a> <a href="#">Indirizzo</a> <a href="#">Cap</a> <a href="#">DataVariazione</a> <a href="#">m730:Tipologia</a> <a href="#">m730:NumCivico</a> <a href="#">m730:Frazione</a> <a href="#">m730:PrimaPresentazione</a>

element **Frontespizio\_730\_Type/DomicilioFiscaleSaldo**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Domicilio_Fiscale_Type</a>
children	<a href="#">m730:Comune</a> <a href="#">m730:Provincia</a> <a href="#">m730:CodiceComune</a> <a href="#">m730:FusioneComuni</a>

element **Frontespizio\_730\_Type/DomicilioFiscaleAcconto**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Domicilio_Fiscale_Type</a>
children	<a href="#">m730:Comune</a> <a href="#">m730:Provincia</a> <a href="#">m730:CodiceComune</a> <a href="#">m730:FusioneComuni</a>

element **Frontespizio\_730\_Type/CasiParticolariAddizionale**

diagram									
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730								
type	restriction of <a href="#">DatoN1_Type</a>								
facets	<table> <thead> <tr> <th>Kind</th><th>Value</th></tr> </thead> <tbody> <tr> <td>pattern</td><td>[1-9]</td></tr> <tr> <td>enumeration</td><td>1</td></tr> <tr> <td>enumeration</td><td>2</td></tr> </tbody> </table>	Kind	Value	pattern	[1-9]	enumeration	1	enumeration	2
Kind	Value								
pattern	[1-9]								
enumeration	1								
enumeration	2								

element **Frontespizio\_730\_Type/Firma**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Firma_Dichiarazione_Type</a>
children	<a href="#">m730:NumeroModelli</a> <a href="#">m730:FirmaDichiarazione</a> <a href="#">m730:OpzioneInformativa</a> <a href="#">m730:SoggettoFiscalmenteCarico</a> <a href="#">m730:QuadroK</a>



# complexType **Frontespizio\_Con\_Type**

diagram	<p>The diagram illustrates the structure of the <b>Frontespizio_Con_Type</b> complex type. It is defined as a sequence of elements: <b>m730:SoggettoFiscale</b>, <b>m730:DatiAnagrafici</b>, <b>m730:StatoCivile</b>, <b>m730:ResidenzaAnagrafica</b>, <b>m730:DomicilioFiscaleSaldo</b>, <b>m730:DomicilioFiscaleAcconto</b>, <b>m730:CasiParticolariAddizionale</b>, and <b>m730:Firma</b>. The elements <b>m730:StatoCivile</b>, <b>m730:ResidenzaAnagrafica</b>, <b>m730:DomicilioFiscaleAcconto</b>, and <b>m730:CasiParticolariAddizionale</b> are shown as dashed boxes, indicating they are extensions of the base type <b>m730:Frontespizio_730_Type</b>.</p>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	extension of <a href="#">m730:Frontespizio_730_Type</a>
children	<a href="#">m730:SoggettoFiscale</a> <a href="#">m730:DatiAnagrafici</a> <a href="#">m730:StatoCivile</a> <a href="#">m730:ResidenzaAnagrafica</a> <a href="#">m730:DomicilioFiscaleSaldo</a> <a href="#">m730:DomicilioFiscaleAcconto</a> <a href="#">m730:CasiParticolariAddizionale</a> <a href="#">m730:Firma</a>

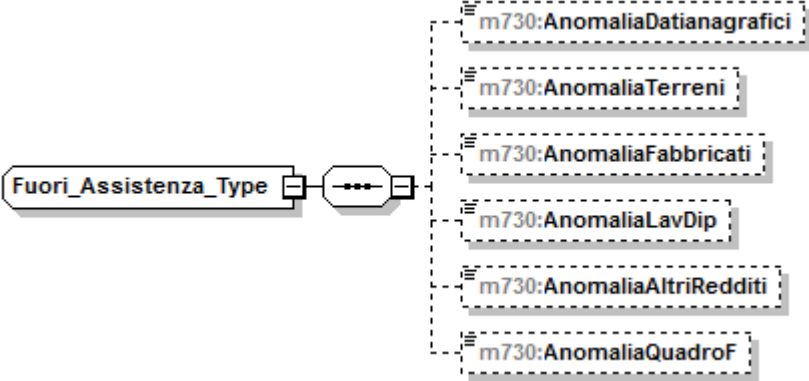
## complexType Frontespizio\_Dich\_Type

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	extension of <a href="#">m730:Frontespizio_730_Type</a>
children	<a href="#">m730:SoggettoFiscale</a> <a href="#">m730:DatiAnagrafici</a> <a href="#">m730:StatoCivile</a> <a href="#">m730:ResidenzaAnagrafica</a> <a href="#">m730:DomicilioFiscaleSaldo</a> <a href="#">m730:DomicilioFiscaleAcconto</a> <a href="#">m730:CasiParticolariAddizionale</a> <a href="#">m730:Firma</a> <a href="#">m730:Rappresentante</a>

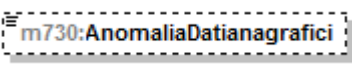
## element Frontespizio\_Dich\_Type/Rappresentante

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Rappresentante_Type</a>
children	<a href="#">m730:SoggettoFiscale</a> <a href="#">m730:DatiAnagrafici</a> <a href="#">m730:ResidenzaAnagrafica</a> <a href="#">m730:Firma</a>

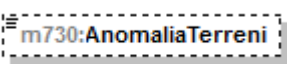
## complexType Fuori\_Assistenza\_Type

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:AnomaliaDatianagrafici</a> <a href="#">m730:AnomaliaTerreni</a> <a href="#">m730:AnomaliaFabbricati</a> <a href="#">m730:AnomaliaLavDip</a> <a href="#">m730:AnomaliaAltriRedditi</a> <a href="#">m730:AnomaliaQuadroF</a>

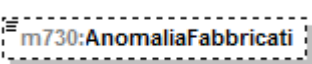
## element Fuori\_Assistenza\_Type/AnomaliaDatianagrafici

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoCB_Type</a>				
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[01]</td></tr> </table>	Kind	Value	pattern	[01]
Kind	Value				
pattern	[01]				

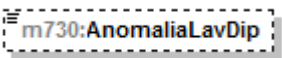
## element Fuori\_Assistenza\_Type/AnomaliaTerreni

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoCB_Type</a>				
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[01]</td></tr> </table>	Kind	Value	pattern	[01]
Kind	Value				
pattern	[01]				


## element Fuori\_Assistenza\_Type/AnomaliaFabbricati

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoCB_Type</a>				
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[01]</td></tr> </table>	Kind	Value	pattern	[01]
Kind	Value				
pattern	[01]				

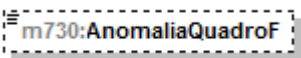
element **Fuori\_Assistenza\_Type/AnomaliaLavDip**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoCB_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[01]</td></tr> </table>	Kind	Value	pattern	[01]
Kind	Value				
pattern	[01]				

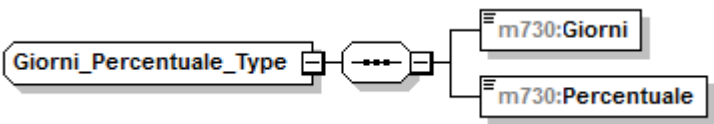
element **Fuori\_Assistenza\_Type/AnomaliaAltriRedditi**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoCB_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[01]</td></tr> </table>	Kind	Value	pattern	[01]
Kind	Value				
pattern	[01]				


element **Fuori\_Assistenza\_Type/AnomaliaQuadroF**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoCB_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[01]</td></tr> </table>	Kind	Value	pattern	[01]
Kind	Value				
pattern	[01]				

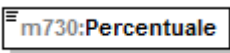
complexType **Giorni\_Percentuale\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:Giorni</a> <a href="#">m730:Percentuale</a>

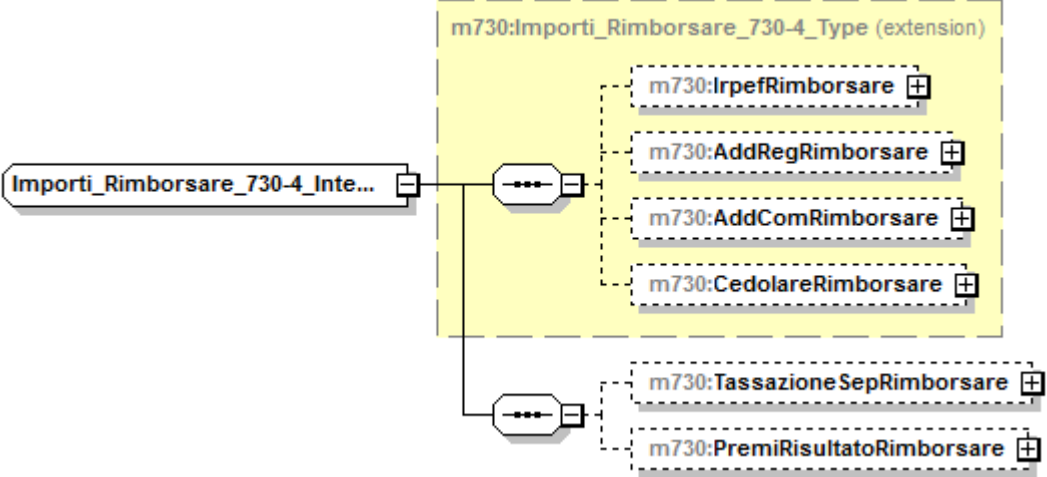
element **Giorni\_Percentuale\_Type/Giorni**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

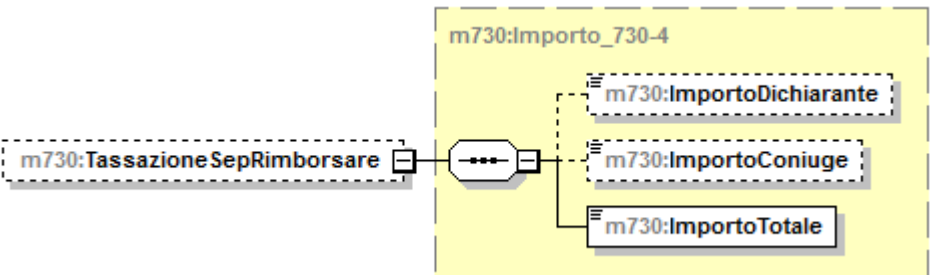
element **Giorni\_Percentuale\_Type/Percentuale**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoPC_Type</a>	
facets	Kind	Value
	pattern	[0-9]?[0-9](,\d{1,3})? 100(,0{1,3})?

complexType **Importi\_Rimborsare\_730-4\_Integrativo\_Type**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	extension of <a href="#">m730:Importi_Rimborsare_730-4_Type</a>	
children	<a href="#">m730:IrpefRimborsare</a> <a href="#">m730:AddRegRimborsare</a> <a href="#">m730:AddComRimborsare</a> <a href="#">m730:CedolareRimborsare</a> <a href="#">m730:TassazioneSepRimborsare</a> <a href="#">m730:PremiRisultatoRimborsare</a>	

element **Importi\_Rimborsare\_730-4\_Integrativo\_Type/TassazioneSepRimborsare**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">m730:Importo_730-4</a>	
children	<a href="#">m730:ImportoDichiarante</a> <a href="#">m730:ImportoConiuge</a> <a href="#">m730:ImportoTotale</a>	

element **Importi\_Rimborsare\_730-4\_Integrativo\_Type/PremiRisultatoRimborsare**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Importo_730-4</a>
children	<a href="#">m730:ImportoDichiarante</a> <a href="#">m730:ImportoConiuge</a> <a href="#">m730:ImportoTotale</a>

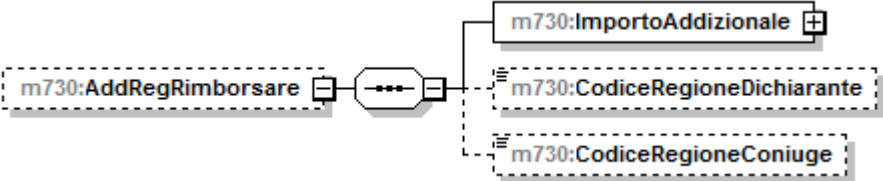
complexType **Importi\_Rimborsare\_730-4\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:IrpefRimborsare</a> <a href="#">m730:AddRegRimborsare</a> <a href="#">m730:AddComRimborsare</a> <a href="#">m730:CedolareRimborsare</a>

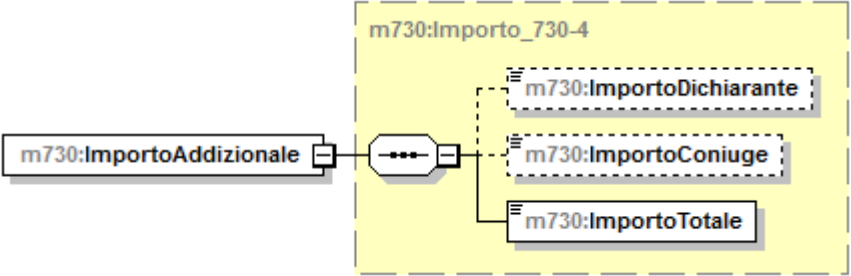
element **Importi\_Rimborsare\_730-4\_Type/IrpefRimborsare**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Importo_730-4</a>
children	<a href="#">m730:ImportoDichiarante</a> <a href="#">m730:ImportoConiuge</a> <a href="#">m730:ImportoTotale</a>


# element **Importi\_Rimborsare\_730-4\_Type/AddRegRimborsare**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:ImportoAddizionale</a> <a href="#">m730:CodiceRegioneDichiarante</a> <a href="#">m730:CodiceRegioneConiuge</a>

# element **Importi\_Rimborsare\_730-4\_Type/AddRegRimborsare/ImportoAddizionale**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Importo_730-4</a>
children	<a href="#">m730:ImportoDichiarante</a> <a href="#">m730:ImportoConiuge</a> <a href="#">m730:ImportoTotale</a>

# element **Importi\_Rimborsare\_730-4\_Type/AddRegRimborsare/CodiceRegioneDichiarante**

diagram																																									
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730																																								
type	<a href="#">Codice_Regione_Type</a>																																								
facets	<table> <thead> <tr> <th>Kind</th><th>Value</th></tr> </thead> <tbody> <tr> <td>pattern</td><td>([0-9A-Z-])&amp;quot;{1}([ 0-9A-Z&amp;amp;] '\-\. , /° \\V\\( \\)\\À È É Ì Ò Ù Ü &amp;quot; \\N \\+)*</td></tr> <tr><td>enumeration</td><td>1</td></tr> <tr><td>enumeration</td><td>2</td></tr> <tr><td>enumeration</td><td>3</td></tr> <tr><td>enumeration</td><td>4</td></tr> <tr><td>enumeration</td><td>5</td></tr> <tr><td>enumeration</td><td>6</td></tr> <tr><td>enumeration</td><td>7</td></tr> <tr><td>enumeration</td><td>8</td></tr> <tr><td>enumeration</td><td>9</td></tr> <tr><td>enumeration</td><td>10</td></tr> <tr><td>enumeration</td><td>11</td></tr> <tr><td>enumeration</td><td>12</td></tr> <tr><td>enumeration</td><td>13</td></tr> <tr><td>enumeration</td><td>14</td></tr> <tr><td>enumeration</td><td>15</td></tr> <tr><td>enumeration</td><td>16</td></tr> <tr><td>enumeration</td><td>17</td></tr> <tr><td>enumeration</td><td>18</td></tr> </tbody> </table>	Kind	Value	pattern	([0-9A-Z-])&quot;{1}([ 0-9A-Z&amp;] '\-\. , /° \\V\\( \\)\\À È É Ì Ò Ù Ü &quot; \\N \\+)*	enumeration	1	enumeration	2	enumeration	3	enumeration	4	enumeration	5	enumeration	6	enumeration	7	enumeration	8	enumeration	9	enumeration	10	enumeration	11	enumeration	12	enumeration	13	enumeration	14	enumeration	15	enumeration	16	enumeration	17	enumeration	18
Kind	Value																																								
pattern	([0-9A-Z-])&quot;{1}([ 0-9A-Z&amp;] '\-\. , /° \\V\\( \\)\\À È É Ì Ò Ù Ü &quot; \\N \\+)*																																								
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element **Importi\_Rimborsare\_730-4\_Type/AddComRimborsare/ImportoAddizionale**

diagram	<pre> graph LR     subgraph m730:Importo_730-4         m730:ImportoDichiarante         m730:ImportoConiuge         m730:ImportoTotale     end     m730:ImportoAddizionale --- m730:Importo_730-4   </pre>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Importo_730-4</a>
children	<a href="#">m730:ImportoDichiarante</a> <a href="#">m730:ImportoConiuge</a> <a href="#">m730:ImportoTotale</a>

element **Importi\_Rimborsare\_730-4\_Type/AddComRimborsare/CodiceComuneDichiarante**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	DatoAN_Type
facets	Kind Value pattern ([0-9A-Z- &quot;}{1}([ 0-9A-Z&amp;l' \\-\\.  /' '\\\\(\\ \\)ÀÊËÉ  ÒÙ Ü &quot;\\\\\\\\ +)*

element **Importi\_Rimborsare\_730-4\_Type/AddComRimborsare/CodiceComuneConiuge**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoAN_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>([0-9A-Z- ]&amp;quot;){1}([ 0-9A-Z&amp;amp; ' \\-\\. _ / ^\\w\\W \\À É É  Ò Ù Ü &amp;quot; \\\\\\\\ +)*</td> </tr> </tbody> </table>	Kind	Value	pattern	([0-9A-Z- ]&quot;){1}([ 0-9A-Z&amp; ' \\-\\. _ / ^\\w\\W \\À É É  Ò Ù Ü &quot; \\\\\\\\ +)*
Kind	Value				
pattern	([0-9A-Z- ]&quot;){1}([ 0-9A-Z&amp; ' \\-\\. _ / ^\\w\\W \\À É É  Ò Ù Ü &quot; \\\\\\\\ +)*				

element **Importi\_Rimborsare\_730-4\_Type/CedolareRimborsare**

diagram	<pre> graph LR     CR[m730:CedolareRimborsare] --&gt; I7304[m730:Importo_730-4]     subgraph I7304 [m730:Importo_730-4]         ID[m730:ImportoDichiarante]         IC[m730:ImportoConiuge]         IT[m730:ImportoTotale]     end     I7304 --&gt; CR     ID --&gt; I7304     IC --&gt; I7304     IT --&gt; I7304 </pre>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Importo_730-4</a>

children	<a href="#">m730:ImportoDichiarante</a> <a href="#">m730:ImportoConiuge</a> <a href="#">m730:ImportoTotale</a>
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### complexType **Importi\_Trattenere\_730-4\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:IrpefTrattenere</a> <a href="#">m730:AddRegTrattenere</a> <a href="#">m730:AddComTrattenere</a> <a href="#">m730:IrpefPrimaRataTrattenere</a> <a href="#">m730:IrpefSecondaRataTrattenere</a> <a href="#">m730:TassSepAccontoTrattenere</a> <a href="#">m730:AddComAccontoTrattenere</a> <a href="#">m730:PremiRisultatoTrattenere</a> <a href="#">m730:CedolareTrattenere</a> <a href="#">m730:CedolarePrimaRataTrattenere</a> <a href="#">m730:CedolareSecondaRataTrattenere</a>

### element **Importi\_Trattenere\_730-4\_Type/IrpefTrattenere**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Importo_730-4</a>
children	<a href="#">m730:ImportoDichiarante</a> <a href="#">m730:ImportoConiuge</a> <a href="#">m730:ImportoTotale</a>

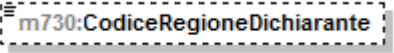
element **Importi\_Trattenere\_730-4\_Type/AddRegTrattenere**

diagram	<pre> classDiagram     class m730AddRegTrattenere["m730:AddRegTrattenere"]     class m730ImportoAddizionale["m730:ImportoAddizionale"]     class m730CodiceRegioneDichiarante["m730:CodiceRegioneDichiarante"]     class m730CodiceRegioneConiuge["m730:CodiceRegioneConiuge"]     m730AddRegTrattenere -- m730ImportoAddizionale     m730AddRegTrattenere -- m730CodiceRegioneDichiarante     m730AddRegTrattenere -- m730CodiceRegioneConiuge     </pre>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:ImportoAddizionale</a> <a href="#">m730:CodiceRegioneDichiarante</a> <a href="#">m730:CodiceRegioneConiuge</a>

element **Importi\_Trattenere\_730-4\_Type/AddRegTrattenere/ImportoAddizionale**

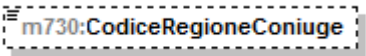
diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Importo_730-4</a>
children	<a href="#">m730:ImportoDichiarante</a> <a href="#">m730:ImportoConiuge</a> <a href="#">m730:ImportoTotale</a>

element **Importi\_Trattenere\_730-4\_Type/AddRegTrattenere/CodiceRegioneDichiarante**

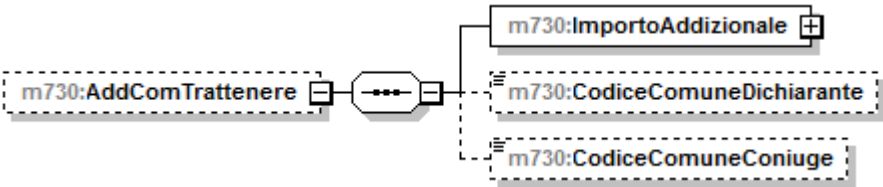
diagram																																					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730																																				
type	<a href="#">Codice_Regione_Type</a>																																				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>([0-9A-Z\-\_]&amp;quot;){1}([ 0-9A-Z&amp;amp;:] \\- \\. \\/ ° \\^ \\( \\) À É Ê Ë Ì Ò Ù Ú Û&amp;quot; \\  \\+)*</td> </tr> <tr><td>enumeration</td><td>1</td></tr> <tr><td>enumeration</td><td>2</td></tr> <tr><td>enumeration</td><td>3</td></tr> <tr><td>enumeration</td><td>4</td></tr> <tr><td>enumeration</td><td>5</td></tr> <tr><td>enumeration</td><td>6</td></tr> <tr><td>enumeration</td><td>7</td></tr> <tr><td>enumeration</td><td>8</td></tr> <tr><td>enumeration</td><td>9</td></tr> <tr><td>enumeration</td><td>10</td></tr> <tr><td>enumeration</td><td>11</td></tr> <tr><td>enumeration</td><td>12</td></tr> <tr><td>enumeration</td><td>13</td></tr> <tr><td>enumeration</td><td>14</td></tr> <tr><td>enumeration</td><td>15</td></tr> <tr><td>enumeration</td><td>16</td></tr> </tbody> </table>	Kind	Value	pattern	([0-9A-Z\-\_]&quot;){1}([ 0-9A-Z&amp;:] \\- \\. \\/ ° \\^ \\( \\) À É Ê Ë Ì Ò Ù Ú Û&quot; \\  \\+)*	enumeration	1	enumeration	2	enumeration	3	enumeration	4	enumeration	5	enumeration	6	enumeration	7	enumeration	8	enumeration	9	enumeration	10	enumeration	11	enumeration	12	enumeration	13	enumeration	14	enumeration	15	enumeration	16
Kind	Value																																				
pattern	([0-9A-Z\-\_]&quot;){1}([ 0-9A-Z&amp;:] \\- \\. \\/ ° \\^ \\( \\) À É Ê Ë Ì Ò Ù Ú Û&quot; \\  \\+)*																																				
enumeration	1																																				
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	enumeration	17
	enumeration	18
	enumeration	19
	enumeration	20
	enumeration	21

element **Importi\_Trattenere\_730-4\_Type/AddRegTrattenere/CodiceRegioneConiuge**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">Codice Regione Type</a>	
facets	Kind	Value
	pattern	([0-9A-Z\-\_]&quot;){1}([ 0-9A-Z&amp;]]'\-\. , /°\^\(\ )\ À È É Ì Ò Ù Ü &quot; \  \ +)*
	enumeration	1
	enumeration	2
	enumeration	3
	enumeration	4
	enumeration	5
	enumeration	6
	enumeration	7
	enumeration	8
	enumeration	9
	enumeration	10
	enumeration	11
	enumeration	12
	enumeration	13
	enumeration	14
	enumeration	15
	enumeration	16
	enumeration	17
	enumeration	18
	enumeration	19
	enumeration	20
	enumeration	21

element **Importi\_Trattenere\_730-4\_Type/AddComTrattenere**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
children	<a href="#">m730:ImportoAddizionale</a> <a href="#">m730:CodiceComuneDichiarante</a> <a href="#">m730:CodiceComuneConiuge</a>	

element **Importi\_Trattenere\_730-4\_Type/AddComTrattenere/ImportoAddizionale**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Importo_730-4</a>
children	<a href="#">m730:ImportoDichiarante</a> <a href="#">m730:ImportoConiuge</a> <a href="#">m730:ImportoTotale</a>

element **Importi\_Trattenere\_730-4\_Type/AddComTrattenere/CodiceComuneDichiarante**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoAN_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>(([0-9A-Z\-\&amp;quot;]{1}){1}([ 0-9A-Z&amp;amp;]) [\-\. , / ^\\(\ )\ À É È Ì Ò Ù Ü &amp;quot; \\ / +])*</td> </tr> </tbody> </table>	Kind	Value	pattern	(([0-9A-Z\-\&quot;]{1}){1}([ 0-9A-Z&amp;]) [\-\. , / ^\\(\ )\ À É È Ì Ò Ù Ü &quot; \\ / +])*
Kind	Value				
pattern	(([0-9A-Z\-\&quot;]{1}){1}([ 0-9A-Z&amp;]) [\-\. , / ^\\(\ )\ À É È Ì Ò Ù Ü &quot; \\ / +])*				

element **Importi\_Trattenere\_730-4\_Type/AddComTrattenere/CodiceComuneConiuge**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoAN_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>(([0-9A-Z\-\&amp;quot;]{1}){1}([ 0-9A-Z&amp;amp;]) [\-\. , / ^\\(\ )\ À É È Ì Ò Ù Ü &amp;quot; \\ / +])*</td> </tr> </tbody> </table>	Kind	Value	pattern	(([0-9A-Z\-\&quot;]{1}){1}([ 0-9A-Z&amp;]) [\-\. , / ^\\(\ )\ À É È Ì Ò Ù Ü &quot; \\ / +])*
Kind	Value				
pattern	(([0-9A-Z\-\&quot;]{1}){1}([ 0-9A-Z&amp;]) [\-\. , / ^\\(\ )\ À É È Ì Ò Ù Ü &quot; \\ / +])*				

element **Importi\_Trattenere\_730-4\_Type/IrpefPrimaRataTrattenere**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Importo_730-4</a>

children	<a href="#">m730:ImportoDichiarante</a> <a href="#">m730:ImportoConiuge</a> <a href="#">m730:ImportoTotale</a>
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#### element **Importi\_Trattenere\_730-4\_Type/lrpefSecondaRataTrattenere**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Importo_730-4</a>
children	<a href="#">m730:ImportoDichiarante</a> <a href="#">m730:ImportoConiuge</a> <a href="#">m730:ImportoTotale</a>

#### element **Importi\_Trattenere\_730-4\_Type/TassSepAccontoTrattenere**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Importo_730-4</a>
children	<a href="#">m730:ImportoDichiarante</a> <a href="#">m730:ImportoConiuge</a> <a href="#">m730:ImportoTotale</a>

#### element **Importi\_Trattenere\_730-4\_Type/AddComAccontoTrattenere**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:ImportoAddizionale</a> <a href="#">m730:CodiceComuneDichiarante</a> <a href="#">m730:CodiceComuneConiuge</a>

element **Importi\_Trattenere\_730-4\_Type/AddComAccontoTrattenere/ImportoAddizionale**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Importo_730-4</a>
children	<a href="#">m730:ImportoDichiarante</a> <a href="#">m730:ImportoConiuge</a> <a href="#">m730:ImportoTotale</a>

element **Importi\_Trattenere\_730-4\_Type/AddComAccontoTrattenere/CodiceComuneDichiarante**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoAN_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>(([0-9A-Z-])&amp;quot;){1}([ 0-9A-Z&amp;amp;]) [-\.,/ ° ~\(\)\ À É È Ì Ò Ù Ü &amp;quot; \\ / +)*</td> </tr> </tbody> </table>	Kind	Value	pattern	(([0-9A-Z-])&quot;){1}([ 0-9A-Z&amp;]) [-\.,/ ° ~\(\)\ À É È Ì Ò Ù Ü &quot; \\ / +)*
Kind	Value				
pattern	(([0-9A-Z-])&quot;){1}([ 0-9A-Z&amp;]) [-\.,/ ° ~\(\)\ À É È Ì Ò Ù Ü &quot; \\ / +)*				

element **Importi\_Trattenere\_730-4\_Type/AddComAccontoTrattenere/CodiceComuneConiuge**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoAN_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>(([0-9A-Z-])&amp;quot;){1}([ 0-9A-Z&amp;amp;]) [-\.,/ ° ~\(\)\ À É È Ì Ò Ù Ü &amp;quot; \\ / +)*</td> </tr> </tbody> </table>	Kind	Value	pattern	(([0-9A-Z-])&quot;){1}([ 0-9A-Z&amp;]) [-\.,/ ° ~\(\)\ À É È Ì Ò Ù Ü &quot; \\ / +)*
Kind	Value				
pattern	(([0-9A-Z-])&quot;){1}([ 0-9A-Z&amp;]) [-\.,/ ° ~\(\)\ À É È Ì Ò Ù Ü &quot; \\ / +)*				

element **Importi\_Trattenere\_730-4\_Type/PremiRisultatoTrattenere**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Importo_730-4</a>

children	<a href="#">m730:ImportoDichiarante</a> <a href="#">m730:ImportoConiuge</a> <a href="#">m730:ImportoTotale</a>
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#### element **Importi\_Trattenere\_730-4\_Type/CedolareTrattenere**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Importo_730-4</a>
children	<a href="#">m730:ImportoDichiarante</a> <a href="#">m730:ImportoConiuge</a> <a href="#">m730:ImportoTotale</a>

#### element **Importi\_Trattenere\_730-4\_Type/CedolarePrimaRataTrattenere**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Importo_730-4</a>
children	<a href="#">m730:ImportoDichiarante</a> <a href="#">m730:ImportoConiuge</a> <a href="#">m730:ImportoTotale</a>

#### element **Importi\_Trattenere\_730-4\_Type/CedolareSecondaRataTrattenere**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Importo_730-4</a>



children	<a href="#">m730:ImportoDichiarante</a> <a href="#">m730:ImportoConiuge</a> <a href="#">m730:ImportoTotale</a>
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#### complexType **Importo\_730-4**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:ImportoDichiarante</a> <a href="#">m730:ImportoConiuge</a> <a href="#">m730:ImportoTotale</a>

#### element **Importo\_730-4/ImportoDichiarante**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

#### element **Importo\_730-4/ImportoConiuge**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

#### element **Importo\_730-4/ImportoTotale**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

## complexType Imposta\_Lorda\_Type

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:RedditoComplessivo</a> <a href="#">m730:DeduzioneAbitazPrincipale</a> <a href="#">m730:OneriDeducibili</a> <a href="#">m730:RedditoImponibile</a> <a href="#">m730:CompensiAttSport</a> <a href="#">m730:ImportoImpostaLorda</a>

## element Imposta\_Lorda\_Type/RedditoComplessivo

diagram					
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type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

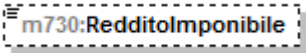
## element Imposta\_Lorda\_Type/DeduzioneAbitazPrincipale

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

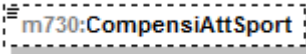
## element Imposta\_Lorda\_Type/OneriDeducibili

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				


element **Imposta\_Lorda\_Type/RedditolImponibile**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

element **Imposta\_Lorda\_Type/CompensiAttSport**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

element **Imposta\_Lorda\_Type/ImportolImpostaLorda**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

## complexType **Imposta\_Netta\_Type**

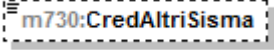
diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:ImportoImpostaNetta</a> <a href="#">m730:CredAltriSisma</a> <a href="#">m730:CredAbitazSisma</a> <a href="#">m730:CredImpEstere</a> <a href="#">m730:CredErogCultura</a> <a href="#">m730:CredErogScuola</a> <a href="#">m730:CredVideosorveglianza</a> <a href="#">m730:CredCanNonPerc</a> <a href="#">m730:CredDetrazIncapienti</a> <a href="#">m730:Ritenute</a> <a href="#">m730:Differenza</a> <a href="#">m730:EccedenzaIrpef</a> <a href="#">m730:AccontiVersati</a> <a href="#">m730:RestituzioneBonus</a> <a href="#">m730:CredRimborsatiSost</a> <a href="#">m730:BonusIrpefSpettante</a> <a href="#">m730:BonusIrpefRiconosciuto</a> <a href="#">m730:RestituzioneBonusIrpef</a>

## element **Imposta\_Netta\_Type/ImportoImpostaNetta**

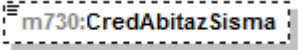
diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730

type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*

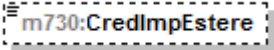
#### element **Imposta\_Netta\_Type/CredAltriSisma**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*

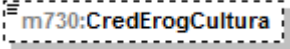
#### element **Imposta\_Netta\_Type/CredAbitazSisma**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*

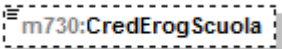
#### element **Imposta\_Netta\_Type/CredImpEstere**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*

#### element **Imposta\_Netta\_Type/CredErogCultura**

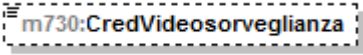
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namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*

#### element **Imposta\_Netta\_Type/CredErogScuola**

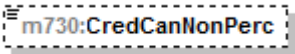
diagram		
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namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*

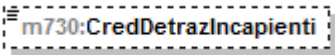
#### element **Imposta\_Netta\_Type/CredVideosorveglianza**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*


#### element **Imposta\_Netta\_Type/CredCanNonPerc**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
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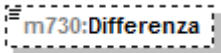
#### element **Imposta\_Netta\_Type/CredDetrazIncapienti**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
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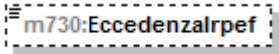
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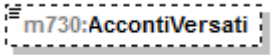
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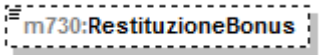
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type	<a href="#">DatoNU_Type</a>				
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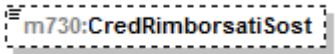
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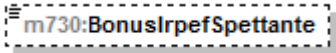
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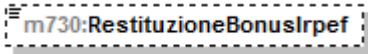
#### element **Imposta\_Netta\_Type/BonusIrpefSpettante**

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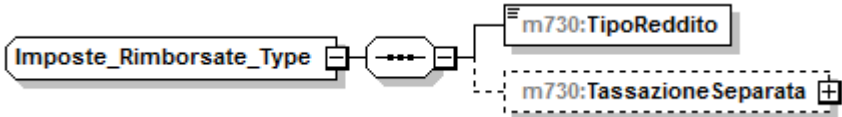
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#### complexType **Imposte\_Rimborsate\_Type**

diagram	
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children	<a href="#">m730:TipoReddito</a> <a href="#">m730:TassazioneSeparata</a>

#### element **Imposte\_Rimborsate\_Type/TipoReddito**

diagram					
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	enumeration	6
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	enumeration	8

#### element **Imposte\_Rimborsate\_Type/TassazioneSeparata**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Tassazione_Separata_Type</a>
children	<a href="#">m730:Opzione</a> <a href="#">m730:Anno</a> <a href="#">m730:RedditoRitenute</a>

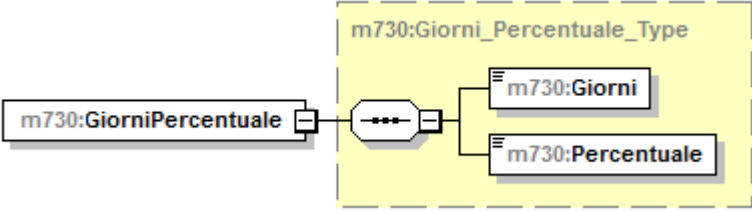
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diagram	
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children	<a href="#">m730:Tipologia</a> <a href="#">m730:GiorniPercentuale</a>

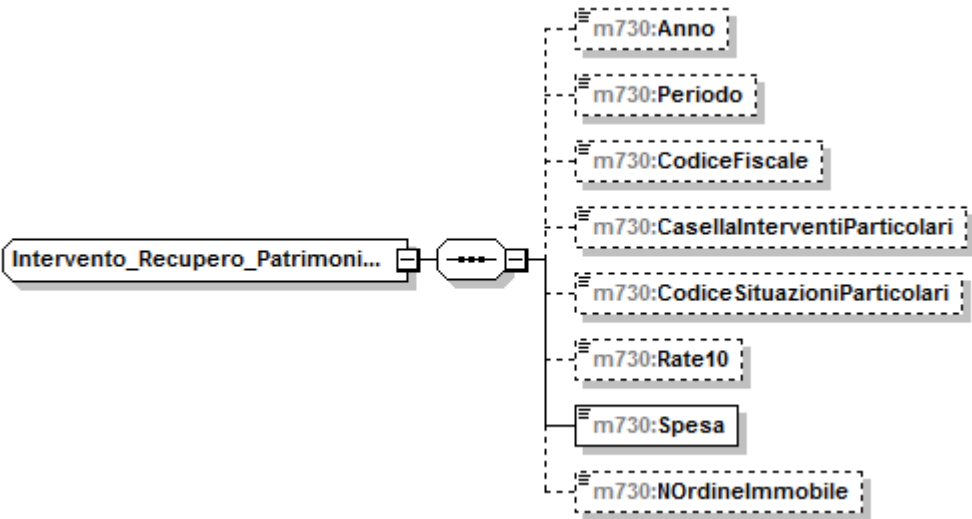
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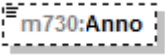
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type	<a href="#">m730:Giorni_Percentuale_Type</a>
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# complexType **Intervento\_Ricupero\_Patrimonio\_Edilizio\_Type**

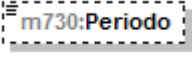
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# element **Intervento\_Ricupero\_Patrimonio\_Edilizio\_Type/Anno**

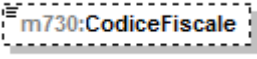
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Kind	Value																
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enumeration	2009																
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	enumeration	2015
	enumeration	2016
	enumeration	2017

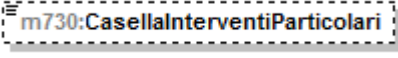
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enumeration	4																								
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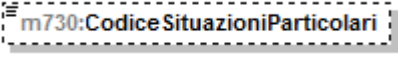
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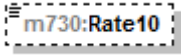
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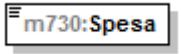
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	enumeration	8
	enumeration	9
	enumeration	10

#### element **Intervento\_Ricupero\_Patrimonio\_Edificio\_Type/Spesa**

diagram		
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type	<a href="#">DatoNP_Type</a>	
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#### element **Intervento\_Ricupero\_Patrimonio\_Edificio\_Type/NOrdineImmobile**

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## complexType **Intervento\_Risparmio\_Energetico\_Type**

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## element **Intervento\_Risparmio\_Energetico\_Type/TipoIntervento**

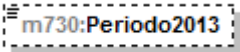
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Kind	Value																						
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## element **Intervento\_Risparmio\_Energetico\_Type/Anno**

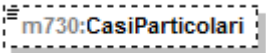
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	enumeration	2017

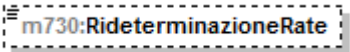
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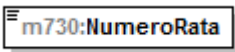
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#### element **Intervento\_Risparmio\_Energetico\_Type/RideterminazioneRate**

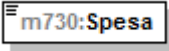
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#### element **Intervento\_Risparmio\_Energetico\_Type/NumeroRata**

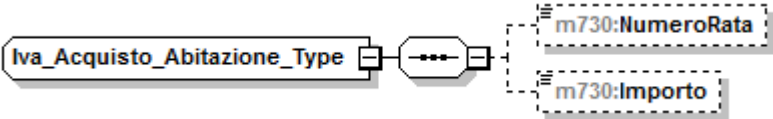
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	enumeration	3
	enumeration	4
	enumeration	5
	enumeration	6
	enumeration	7
	enumeration	10

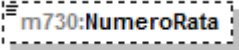
#### element **Intervento\_Risparmio\_Energetico\_Type/Spesa**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*

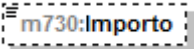
#### complexType **Iva\_Acquisto\_Abitazione\_Type**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
children	<a href="#">m730:NumeroRata</a> <a href="#">m730:Importo</a>	

#### element **Iva\_Acquisto\_Abitazione\_Type/NumeroRata**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	restriction of <a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*
	enumeration	1
	enumeration	2

#### element **Iva\_Acquisto\_Abitazione\_Type/Importo**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*

## complexType Lavoro\_Dipendente\_Type

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:TipologiaReddito</a> <a href="#">m730:TipoContratto</a> <a href="#">m730:Reddito</a>

## element Lavoro\_Dipendente\_Type/TipologiaReddito

diagram																					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730																				
type	restriction of <a href="#">DatoN1_Type</a>																				
facets	<table> <thead> <tr> <th>Kind</th><th>Value</th></tr> </thead> <tbody> <tr> <td>pattern</td><td>[1-9]</td></tr> <tr> <td>enumeration</td><td>1</td></tr> <tr> <td>enumeration</td><td>2</td></tr> <tr> <td>enumeration</td><td>3</td></tr> <tr> <td>enumeration</td><td>4</td></tr> <tr> <td>enumeration</td><td>5</td></tr> <tr> <td>enumeration</td><td>6</td></tr> <tr> <td>enumeration</td><td>7</td></tr> <tr> <td>enumeration</td><td>8</td></tr> </tbody> </table>	Kind	Value	pattern	[1-9]	enumeration	1	enumeration	2	enumeration	3	enumeration	4	enumeration	5	enumeration	6	enumeration	7	enumeration	8
Kind	Value																				
pattern	[1-9]																				
enumeration	1																				
enumeration	2																				
enumeration	3																				
enumeration	4																				
enumeration	5																				
enumeration	6																				
enumeration	7																				
enumeration	8																				

## element Lavoro\_Dipendente\_Type/TipoContratto

diagram									
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730								
type	<a href="#">m730:Indeterminato_Determinato_Type</a>								
facets	<table> <thead> <tr> <th>Kind</th><th>Value</th></tr> </thead> <tbody> <tr> <td>pattern</td><td>[1-9]</td></tr> <tr> <td>enumeration</td><td>1</td></tr> <tr> <td>enumeration</td><td>2</td></tr> </tbody> </table>	Kind	Value	pattern	[1-9]	enumeration	1	enumeration	2
Kind	Value								
pattern	[1-9]								
enumeration	1								
enumeration	2								

## element Lavoro\_Dipendente\_Type/Reddito

diagram			
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730		
type	<a href="#">DatoNP_Type</a>		
facets	<table> <thead> <tr> <th>Kind</th><th>Value</th></tr> </thead> <tbody> </tbody> </table>	Kind	Value
Kind	Value		



	pattern	[1-9]{1}[0-9]*
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#### complexType Locazioni\_Brevi\_Type

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:Ritenute</a>

#### element Locazioni\_Brevi\_Type/Ritenute

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

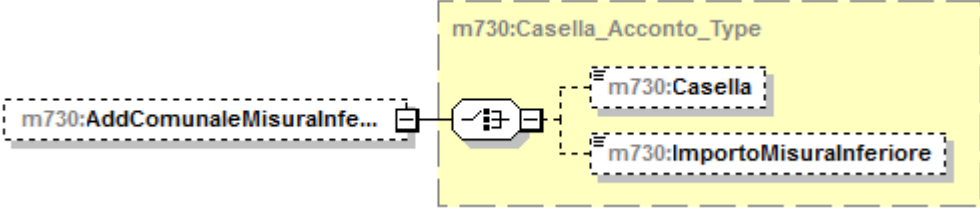
#### complexType Misura\_Aconti\_Type

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:IrpefMisuralInferiore</a> <a href="#">m730:AddComunaleMisuralInferiore</a> <a href="#">m730:CedolareSeccaMisuralInferiore</a> <a href="#">m730:NumeroRate</a>

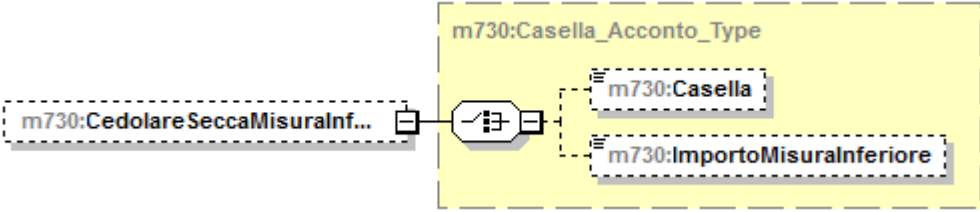
#### element Misura\_Aconti\_Type/IrpefMisuralInferiore

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Casella_Aconto_Type</a>
children	<a href="#">m730:Casella</a> <a href="#">m730:ImportoMisuralInferiore</a>

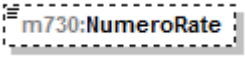
element **Misura\_Aconti\_Type/AddComunaleMisuralInferiore**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Casella_Aconto_Type</a>
children	<a href="#">m730:Casella</a> <a href="#">m730:ImportoMisuralInferiore</a>

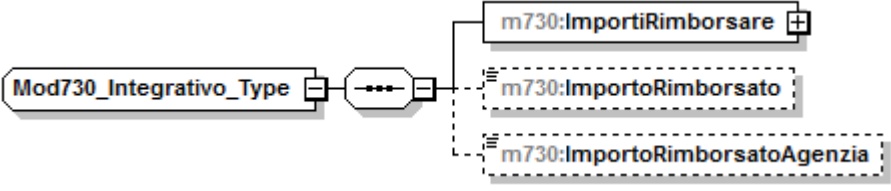
element **Misura\_Aconti\_Type/CedolareSeccaMisuralInferiore**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Casella_Aconto_Type</a>
children	<a href="#">m730:Casella</a> <a href="#">m730:ImportoMisuralInferiore</a>

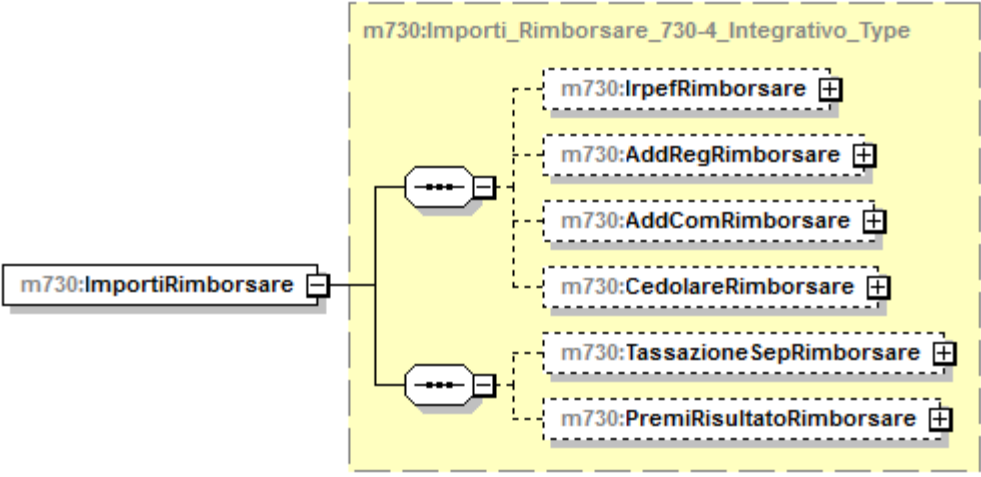
element **Misura\_Aconti\_Type/NumeroRate**

diagram																	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730																
type	restriction of <a href="#">DatoN1_Type</a>																
facets	<table> <thead> <tr> <th>Kind</th><th>Value</th></tr> </thead> <tbody> <tr> <td>pattern</td><td>[1-9]</td></tr> <tr> <td>enumeration</td><td>2</td></tr> <tr> <td>enumeration</td><td>3</td></tr> <tr> <td>enumeration</td><td>4</td></tr> <tr> <td>enumeration</td><td>5</td></tr> <tr> <td>enumeration</td><td>6</td></tr> <tr> <td>enumeration</td><td>7</td></tr> </tbody> </table>	Kind	Value	pattern	[1-9]	enumeration	2	enumeration	3	enumeration	4	enumeration	5	enumeration	6	enumeration	7
Kind	Value																
pattern	[1-9]																
enumeration	2																
enumeration	3																
enumeration	4																
enumeration	5																
enumeration	6																
enumeration	7																

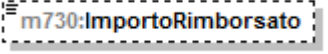
## complexType **Mod730\_Integrativo\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:ImportiRimborsare</a> <a href="#">m730:ImportoRimborsato</a> <a href="#">m730:ImportoRimborsatoAgenzia</a>

## element **Mod730\_Integrativo\_Type/ImportiRimborsare**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Importi Rimborsare 730-4 Integrativo Type</a>
children	<a href="#">m730:IrpefRimborsare</a> <a href="#">m730:AddRegRimborsare</a> <a href="#">m730:AddComRimborsare</a> <a href="#">m730:CedolareRimborsare</a> <a href="#">m730:TassazioneSepRimborsare</a> <a href="#">m730:PremiRisultatoRimborsare</a>

## element **Mod730\_Integrativo\_Type/ImportoRimborsato**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-9]{1}[0-9]*</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

## element **Mod730\_Integrativo\_Type/ImportoRimborsatoAgenzia**

diagram	
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namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*

#### complexType **Modulo\_Altri\_Reddit\_Type**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
children	<a href="#">m730:RedditiDiCapitale</a> <a href="#">m730:RedditiTassazioneSeparata</a>	

#### element **Modulo\_Altri\_Reddit\_Type/RedditiDiCapitale**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">m730:Redditi_Capitale_Type</a>	
children	<a href="#">m730:Utili</a> <a href="#">m730:AltriRedditiDiCapitale</a> <a href="#">m730:LavoroAutonomo</a> <a href="#">m730:RedditiDiversi</a> <a href="#">m730:RedditiDiversiDetraz</a>	

#### element **Modulo\_Altri\_Reddit\_Type/RedditiTassazioneSeparata**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">m730:Redditi_Tassazione_Separata_Type</a>	
children	<a href="#">m730:RedditiErede</a> <a href="#">m730:ImposteRimborsate</a>	

### complexType **Modulo\_Annotazioni\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:Annotazione</a>

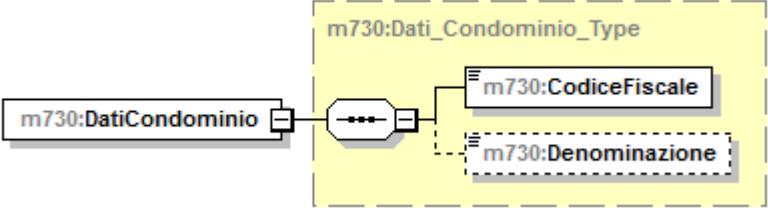
### element **Modulo\_Annotazioni\_Type/Annotazione**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Annotazione_Type</a>
children	<a href="#">m730:Codice</a> <a href="#">m730:RigoQuadro</a> <a href="#">m730:ModuloQuadro</a> <a href="#">m730:Importo</a>

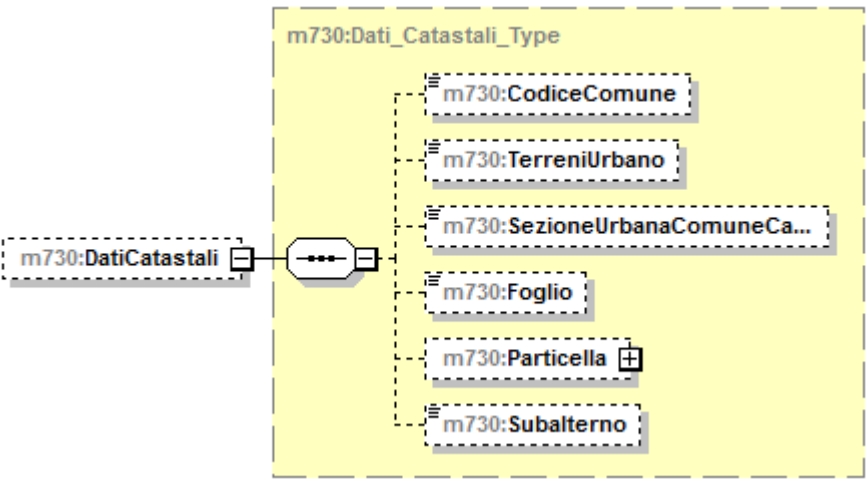
### complexType **Modulo\_Comunicazione\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:DatiCondominio</a> <a href="#">m730:DatiCatastali</a> <a href="#">m730:DomandaAccatastamento</a> <a href="#">m730:DatiFornitore</a>

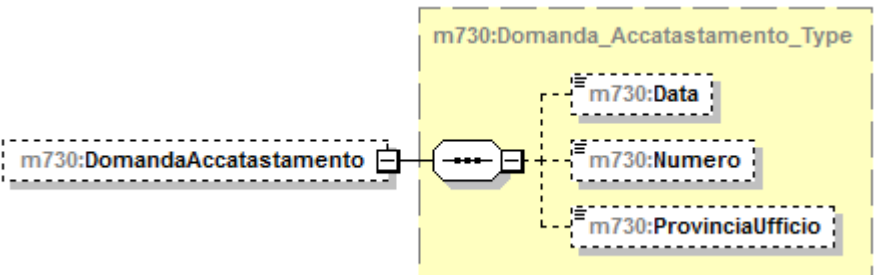
element **Modulo\_Comunicazione\_Type/DatiCondominio**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Dati_Condominio_Type</a>
children	<a href="#">m730:CodiceFiscale</a> <a href="#">m730:Denominazione</a>

element **Modulo\_Comunicazione\_Type/DatiCatastali**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Dati_Catastali_Type</a>
children	<a href="#">m730:CodiceComune</a> <a href="#">m730:TerreniUrbano</a> <a href="#">m730:SezioneUrbanaComuneCatastale</a> <a href="#">m730:Foglio</a> <a href="#">m730:Particella</a> <a href="#">m730:Subalterno</a>

element **Modulo\_Comunicazione\_Type/DomandaAccatastamento**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730

type	<a href="#">m730:Domanda Accatastamento Type</a>
children	<a href="#">m730:Data</a> <a href="#">m730:Numero</a> <a href="#">m730:ProvinciaUfficio</a>

#### element **Modulo\_Comunicazione\_Type/DatiFornitore**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Dati_Fornitore_Type</a>
children	<a href="#">m730:CodiceFiscale</a> <a href="#">m730:CognomeDenom</a> <a href="#">m730:Nome</a> <a href="#">m730:Sesso</a> <a href="#">m730:DataNascita</a> <a href="#">m730:ComuneNascita</a> <a href="#">m730:ProvinciaNascita</a> <a href="#">m730:ImportoAcquisti</a> <a href="#">m730:StatoEstero</a>

#### complexType **Modulo\_Crediti\_Imposta\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:CreditiImpostaFondiPensione</a> <a href="#">m730:CreditiImpostaRedditiEsteri</a> <a href="#">m730:CreditoPrimaCasaSismaAbruzzo</a> <a href="#">m730:CreditoAltriSismaAbruzzo</a> <a href="#">m730:CreditoNegoziazione</a>

element **Modulo\_Crediti\_Imposta\_Type/CreditiImpostaFondiPensione**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Crediti_Imposta_Fondi_Pensione_Type</a>
children	<a href="#">m730:AnnoAnticipazione</a> <a href="#">m730:Reintegro</a> <a href="#">m730:SommaReintegrata</a> <a href="#">m730:CreditoAnno</a>

element **Modulo\_Crediti\_Imposta\_Type/CreditiImpostaRedditiEsteri**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Crediti_Imposta_Redditi_Esteri_Type</a>
children	<a href="#">m730:StatoEestero</a> <a href="#">m730:Anno</a> <a href="#">m730:RedditoEestero</a> <a href="#">m730:ImpostaEstera</a> <a href="#">m730:RedditoComplessivo</a> <a href="#">m730:Imposta_Lorda</a> <a href="#">m730:ImpostaNetta</a> <a href="#">m730:CreditoDichiarazioniPrecedenti</a> <a href="#">m730:DiCuiStatoEestero</a>



element **Modulo\_Crediti\_Imposta\_Type/CreditoPrimaCasaSismaAbruzzo**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Credito_Immobile_Sisma_Abruzzo_Type</a>
children	<a href="#">m730:CodiceFiscale</a> <a href="#">m730:NumeroRata</a> <a href="#">m730:TotaleCredito</a>

element **Modulo\_Crediti\_Imposta\_Type/CreditoAltriSismaAbruzzo**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Crediti_Imposta_Altri_Sisma_Abruzzo_Type</a>
children	<a href="#">m730:Impresa_Professione</a> <a href="#">m730:CreditoImmobileSismaAbruzzo</a> <a href="#">m730:Rateazione</a>

element **Modulo\_Crediti\_Imposta\_Type/CreditoNegoziazione**


diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Modulo_Credito_Negoziiazione_Type</a>
children	<a href="#">m730:CreditoSpettante</a>

complexType **Modulo\_Credito\_Negoziiazione\_Type**

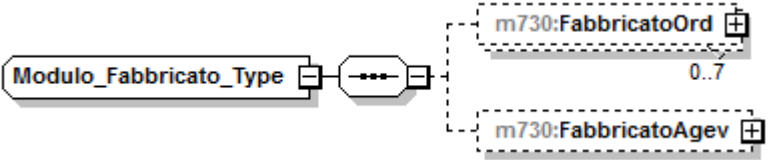
diagram	
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namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:CreditoSpettante</a>

#### element **Modulo\_Credito\_Negoziatore\_Type/CreditoSpettante**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

#### complexType **Modulo\_Fabbricato\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:FabbricatoOrd</a> <a href="#">m730:FabbricatoAgev</a>

element **Modulo\_Fabbricato\_Type/FabbricatoOrd**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Fabbricato_Ord_Type</a>
children	<a href="#">m730:Rendita</a> <a href="#">m730:Utilizzo</a> <a href="#">m730:GiorniPossesso</a> <a href="#">m730:PercPossesso</a> <a href="#">m730:CodiceCanone</a> <a href="#">m730:CanoneLocazione</a> <a href="#">m730:CasiParticolari</a> <a href="#">m730:CasellaContinuazione</a> <a href="#">m730:CodiceComune</a> <a href="#">m730:OpzioneCedolare</a> <a href="#">m730:CasellaCasiPartimu</a> <a href="#">m730:StatoEmergenza</a>

element **Modulo\_Fabbricato\_Type/FabbricatoAgev**

diagram	
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namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Fabbricato_Agev_Type</a>
children	<a href="#">m730:NumeroRigoRiferimento</a> <a href="#">m730:NumModuloRiferimento</a> <a href="#">m730:DatiContratto</a> <a href="#">m730:CasellaInf30Giorni</a> <a href="#">m730:AnnoDichiarazioneIcilmu</a>

#### complexType **Modulo\_Familiari\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:Coniuge</a> <a href="#">m730:PrimoFiglio</a> <a href="#">m730:Familiari</a>

#### element **Modulo\_Familiari\_Type/Coniuge**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Dati_Coniuge_Type</a>
children	<a href="#">m730:Tipo</a> <a href="#">m730:CodiceFiscale</a> <a href="#">m730:Mesi</a>

element **Modulo\_Familiari\_Type/PrimoFiglio**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	extension of <a href="#">m730:Dati_Familiare_Type</a>
children	<a href="#">m730:CodiceFiscale</a> <a href="#">m730:Mesi</a> <a href="#">m730:MesiMinore</a> <a href="#">m730:PercDetraz</a> <a href="#">m730:PercDetrazCon</a> <a href="#">m730:Affidamento</a> <a href="#">m730:Tipo</a>

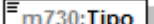
element **Modulo\_Familiari\_Type/PrimoFiglio/Tipo**

diagram									
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730								
type	restriction of <a href="#">DatoAN_Type</a>								
facets	<table> <thead> <tr> <th>Kind</th><th>Value</th></tr> </thead> <tbody> <tr> <td>pattern</td><td>([0-9A-Z\-\_] &amp;quot;){1}([ 0-9A-Z&amp;amp;] '\ \\- \\. / ° \\^\\( \\) À É Ê Ï Ò Ù Ü &amp;quot; \\N \\+)*</td></tr> <tr> <td>enumeration</td><td>F</td></tr> <tr> <td>enumeration</td><td>D</td></tr> </tbody> </table>	Kind	Value	pattern	([0-9A-Z\-\_] &quot;){1}([ 0-9A-Z&amp;] '\ \\- \\. / ° \\^\\( \\) À É Ê Ï Ò Ù Ü &quot; \\N \\+)*	enumeration	F	enumeration	D
Kind	Value								
pattern	([0-9A-Z\-\_] &quot;){1}([ 0-9A-Z&amp;] '\ \\- \\. / ° \\^\\( \\) À É Ê Ï Ò Ù Ü &quot; \\N \\+)*								
enumeration	F								
enumeration	D								

element **Modulo\_Familiari\_Type/Familiari**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	extension of <a href="#">m730:Dati_Familiare_Type</a>
children	<a href="#">m730:CodiceFiscale</a> <a href="#">m730:Mesi</a> <a href="#">m730:MesiMinore</a> <a href="#">m730:PercDetraz</a> <a href="#">m730:PercDetrazCon</a> <a href="#">m730:Affidamento</a> <a href="#">m730:Tipo</a>

element **Modulo\_Familiari\_Type/Familiari/Tipo**

diagram											
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730										
type	restriction of <a href="#">DatoAN_Type</a>										
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>([0-9A-Z-] &amp;quot;){1}([ 0-9A-Z&amp;amp;#x2011; ' \\- \\. \\/ ° \\^ \\( \\) À É Ê Ë Ì Ò Ù Ü &amp;quot; \\ \\ \\ +)*</td> </tr> <tr> <td>enumeration</td> <td>F</td> </tr> <tr> <td>enumeration</td> <td>D</td> </tr> <tr> <td>enumeration</td> <td>A</td> </tr> </tbody> </table>	Kind	Value	pattern	([0-9A-Z-] &quot;){1}([ 0-9A-Z&amp;#x2011; ' \\- \\. \\/ ° \\^ \\( \\) À É Ê Ë Ì Ò Ù Ü &quot; \\ \\ \\ +)*	enumeration	F	enumeration	D	enumeration	A
Kind	Value										
pattern	([0-9A-Z-] &quot;){1}([ 0-9A-Z&amp;#x2011; ' \\- \\. \\/ ° \\^ \\( \\) À É Ê Ë Ì Ò Ù Ü &quot; \\ \\ \\ +)*										
enumeration	F										
enumeration	D										
enumeration	A										

complexType **Modulo\_Lavoro\_Dip\_Type**

diagram

```
classDiagram
    class Modulo_Lavoro_Dip_Type
    class m730:LavoroDipendente
    class m730:PremiRisultato
    class m730:AltriRedditiAssLavDip
    class m730:BonusIrpef
    Modulo_Lavoro_Dip_Type "1" -- "0..3" m730:LavoroDipendente
    Modulo_Lavoro_Dip_Type "1" -- "0..3" m730:PremiRisultato
    Modulo_Lavoro_Dip_Type "1" -- "0..3" m730:AltriRedditiAssLavDip
    Modulo_Lavoro_Dip_Type "1" -- "0..3" m730:BonusIrpef
```

The diagram illustrates a class **Modulo\_Lavoro\_Dip\_Type** associated with four other classes: **m730:LavoroDipendente**, **m730:PremiRisultato**, **m730:AltriRedditiAssLavDip**, and **m730:BonusIrpef**. The association is represented by a solid line with an open circle at the **Modulo\_Lavoro\_Dip\_Type** end and an open square at the other end. The multiplicity at the **Modulo\_Lavoro\_Dip\_Type** end is 1, and the multiplicity at the other end is 0..3. The association is labeled with a dashed line and a plus sign.

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:LavoroDipendente</a> <a href="#">m730:PremiRisultato</a> <a href="#">m730:AltriRedditiAssLavDip</a> <a href="#">m730:BonusIrpef</a>

#### element **Modulo\_Lavoro\_Dip\_Type/LavoroDipendente**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Lavoro_Dipendente_Type</a>
children	<a href="#">m730:TipologiaReddito</a> <a href="#">m730:TipoContratto</a> <a href="#">m730:Reddito</a>

#### element **Modulo\_Lavoro\_Dip\_Type/PremiRisultato**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Premi_Risultato_Modulo_Type</a>
children	<a href="#">m730:TipoLimite</a> <a href="#">m730:ImportoTassazOrdinaria</a> <a href="#">m730:ImportoImpostaSostitutiva</a> <a href="#">m730:RitenuteImpostaSostitutiva</a> <a href="#">m730:Benefit</a> <a href="#">m730:BenefitTassOrdinaria</a>

element **Modulo\_Lavoro\_Dip\_Type/AltriRedditiAssLavDip**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Altri_Redditi_Ass_Lav_Type</a>
children	<a href="#">m730:AssegnoDelConiuge</a> <a href="#">m730:ImportoRedditoAssimilato</a>

element **Modulo\_Lavoro\_Dip\_Type/BonusIrpef**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:Esenzione</a>

element **Modulo\_Lavoro\_Dip\_Type/BonusIrpef/Esenzione**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Esenzione Bonus Type</a>
children	<a href="#">m730:TipologiaEsenzione</a> <a href="#">m730:ParteRedditoEsente</a>



# complexType **Modulo\_Oneri\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:SpeseDetrazioni</a> <a href="#">m730:SpeseDeduzioni</a> <a href="#">m730:InterventoRecuperoPatrimonioEdilizio</a> <a href="#">m730:DatiCatastaliRecuperoPatrimonioEdilizio</a> <a href="#">m730:InterventoRisparmioEnergetico</a> <a href="#">m730:CanoniLocazione</a> <a href="#">m730:DatiAltreDetrazioni</a> <a href="#">m730:SpeseArredo</a> <a href="#">m730:SpeseArredoGiovani</a> <a href="#">m730:IvaAcquistoAbitazione</a>

## element **Modulo\_Oneri\_Type/SpeseDetrazioni**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Detrazioni_Modulo_Type</a>

children	<a href="#">m730:VeicoliDisabili</a> <a href="#">m730:AcquistoCaniGuida</a> <a href="#">m730:SpeseRateizzate</a> <a href="#">m730:AltreSpese</a> <a href="#">m730:SpeseLeasing</a>
----------	--

#### element **Modulo\_Oneri\_Type/SpeseDeduzioni**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Deduzioni_Modulo_Type</a>
children	<a href="#">m730:AssegnoConiuge</a> <a href="#">m730:AltriOneri</a> <a href="#">m730:AcquistoCostruzioneAbitLocazione</a>

#### element **Modulo\_Oneri\_Type/InterventoRecuperoPatrimonioEdilizio**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Intervento_Ricupero_Patrimonio_Edilizio_Type</a>
children	<a href="#">m730:Anno</a> <a href="#">m730:Periodo</a> <a href="#">m730:CodiceFiscale</a> <a href="#">m730:CasellaInterventiParticolari</a> <a href="#">m730:CodiceSituazioniParticolari</a> <a href="#">m730:Rate10</a> <a href="#">m730:Spesa</a> <a href="#">m730:NOrdineImmobile</a>

element **Modulo\_Oneri\_Type/DatiCatastaliRecuperoPatrimonioEdilizio**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Sezione Dati Catastali Recupero Patrimonio Edilizio Type</a>
children	<a href="#">m730:DatiCatastaliRecuperoPatrimonioEdilizio</a> <a href="#">m730:DatiRegistrazioneAccatastamentoRecuperoPatrimonio Edilizio</a>

element **Modulo\_Oneri\_Type/InterventoRisparmioEnergetico**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Intervento Risparmio Energetico Type</a>
children	<a href="#">m730:TipoIntervento</a> <a href="#">m730:Anno</a> <a href="#">m730:Periodo2013</a> <a href="#">m730:CasiParticolari</a> <a href="#">m730:RideterminazioneRate</a> <a href="#">m730:NumeroRata</a> <a href="#">m730:Spesa</a>

element **Modulo\_Oneri\_Type/CanoniLocazione**

diagram	
---------	--

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Detrazioni_Canoni_Locazione_Type</a>
children	<a href="#">m730:InquiliniAbitazionePrincipale</a> <a href="#">m730:DipendentiTrasferiti</a>

#### element **Modulo\_Oneri\_Type/DatiAltreDetrazioni**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Dati_Altre_Detrazioni_Modulo_Type</a>
children	<a href="#">m730:AltreDetrazioni</a>

#### element **Modulo\_Oneri\_Type/SpeseArredo**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Spese_Arredo_Type</a>
children	<a href="#">m730:NumeroRata</a> <a href="#">m730:Importo</a>

#### element **Modulo\_Oneri\_Type/SpeseArredoGiovani**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Spese_Arredo_Giovani_Coppie_Type</a>
children	<a href="#">m730:Meno35Anni</a> <a href="#">m730:Importo</a>

# element **Modulo\_Oneri\_Type/IvaAcquistoAbitazione**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Iva_Acquisto_Abitazione_Type</a>
children	<a href="#">m730:NumeroRata</a> <a href="#">m730:Importo</a>

## complexType **Modulo\_PL\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:CredImpEsteri</a>

# element **Modulo\_PL\_Type/CredImpEsteri**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Cred_Imp_Esteri_Type</a>
children	<a href="#">m730:Anno</a> <a href="#">m730:TotCredito</a> <a href="#">m730:CreditoStato</a>

## complexType **Modulo\_Terreno\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:Terreno</a>

element **Modulo\_Terreno\_Type/Terreno**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Terreno_Type</a>
children	<a href="#">m730:RedDominicale</a> <a href="#">m730:Titolo</a> <a href="#">m730:RedAgrario</a> <a href="#">m730:GiorniPossesso</a> <a href="#">m730:PercPossesso</a> <a href="#">m730:CanoneVincolistico</a> <a href="#">m730:CasiParticolari</a> <a href="#">m730:CasellaContinuazione</a> <a href="#">m730:CasellalmuNonDovuta</a> <a href="#">m730:CasellaColtivatoreDiretto</a>

## complexType **Oneri\_Non\_Abbattuti\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:DetrazSpeseAssPersonale</a> <a href="#">m730:DetrazErogazBiennaleVenezia</a> <a href="#">m730:DetrazErogazSpettacolo</a> <a href="#">m730:DetrazErogazSettoreMusicale</a> <a href="#">m730:DeduzContributiPaesiSviluppo</a> <a href="#">m730:DeduzOnlus</a> <a href="#">m730:DetrazOspedaleGalliera</a> <a href="#">m730:PrevidenzaComplDipPubblici</a> <a href="#">m730:InteressiMutuiAgrari</a> <a href="#">m730:DeduzTrust</a>

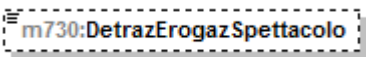
## element **Oneri\_Non\_Abbattuti\_Type/DetrazSpeseAssPersonale**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

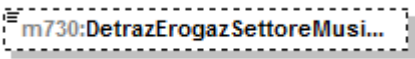
## element **Oneri\_Non\_Abbattuti\_Type/DetrazErogazBiennaleVenezia**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

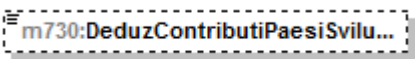
element **Oneri\_Non\_Abbattuti\_Type/DetrazErogazSpettacolo**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP_Type</a>
facets	Kind Value pattern [1-9]{1}[0-9]*

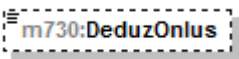
element **Oneri\_Non\_Abbattuti\_Type/DetrazErogazSettoreMusicale**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP_Type</a>
facets	Kind Value pattern [1-9]{1}[0-9]*

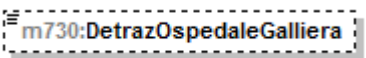
element **Oneri\_Non\_Abbattuti\_Type/DeduzContributiPaesiSviluppo**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP_Type</a>
facets	Kind Value pattern [1-9]{1}[0-9]*

element **Oneri\_Non\_Abbattuti\_Type/DeduzOnlus**

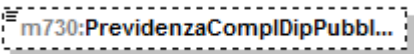
diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP_Type</a>
facets	Kind Value pattern [1-9]{1}[0-9]*

element **Oneri\_Non\_Abbattuti\_Type/DetrazOspedaleGalliera**

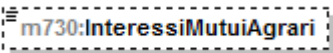
diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP_Type</a>
facets	Kind Value pattern [1-9]{1}[0-9]*



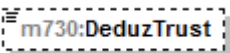
element **Oneri\_Non\_Abbattuti\_Type/PrevidenzaComplDipPubblici**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

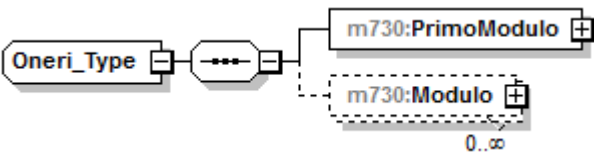
element **Oneri\_Non\_Abbattuti\_Type/InteressiMutuiAgrari**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

element **Oneri\_Non\_Abbattuti\_Type/DeduzTrust**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

complexType **Oneri\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:PrimoModulo</a> <a href="#">m730:Modulo</a>

element **Oneri\_Type/PrimoModulo**

diagram	<pre> classDiagram     class m730PrimoModulo["m730:PrimoModulo"]     class m730PrimoModuloOneriType["m730:Primo_Modulo_Oneri_Type"]     class m730SpeseDetrazioni["m730:SpeseDetrazioni"]     class m730SpeseDeduzioni["m730:SpeseDeduzioni"]     class m730InterventoRecuperoPatri["m730:InterventoRecuperoPatri..."]     class m730DatiCatastaliRecuperoPat["m730:DatiCatastaliRecuperoPat..."]     class m730InterventoRisparmioEner["m730:InterventoRisparmioEner..."]     class m730CanoniLocazione["m730:CanoniLocazione"]     class m730DatiAltreDetrazioni["m730:DatiAltreDetrazioni"]     class m730OneriNonAbbattuti["m730:OneriNonAbbattuti"]     class m730SpeseArredo["m730:SpeseArredo"]     class m730SpeseArredoGiovani["m730:SpeseArredoGiovani"]     class m730IvaAcquistoAbitazione["m730:IvaAcquistoAbitazione"]      m730PrimoModulo -- m730PrimoModuloOneriType     m730PrimoModuloOneriType -- m730SpeseDetrazioni     m730PrimoModuloOneriType -- m730SpeseDeduzioni     m730PrimoModuloOneriType -- m730InterventoRecuperoPatri : 0..3     m730PrimoModuloOneriType -- m730DatiCatastaliRecuperoPat     m730PrimoModuloOneriType -- m730InterventoRisparmioEner : 0..2     m730PrimoModuloOneriType -- m730CanoniLocazione     m730PrimoModuloOneriType -- m730DatiAltreDetrazioni     m730PrimoModuloOneriType -- m730OneriNonAbbattuti     m730PrimoModuloOneriType -- m730SpeseArredo : 0..2     m730PrimoModuloOneriType -- m730SpeseArredoGiovani     m730PrimoModuloOneriType -- m730IvaAcquistoAbitazione     </pre>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Primo_Modulo_Oneri_Type</a>
children	<a href="#">m730:SpeseDetrazioni</a> <a href="#">m730:SpeseDeduzioni</a> <a href="#">m730:InterventoRecuperoPatrimonioEdilizio</a> <a href="#">m730:DatiCatastaliRecuperoPatrimonioEdilizio</a> <a href="#">m730:InterventoRisparmioEnergetico</a> <a href="#">m730:CanoniLocazione</a> <a href="#">m730:DatiAltreDetrazioni</a> <a href="#">m730:OneriNonAbbattuti</a> <a href="#">m730:SpeseArredo</a> <a href="#">m730:SpeseArredoGiovani</a> <a href="#">m730:IvaAcquistoAbitazione</a>

# element **Oneri\_Type/Modulo**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Modulo_Oneri_Type</a>
children	<a href="#">m730:SpeseDetrazioni</a> <a href="#">m730:SpeseDeduzioni</a> <a href="#">m730:InterventoRecuperoPatrimonioEdilizio</a> <a href="#">m730:DatiCatastaliRecuperoPatrimonioEdilizio</a> <a href="#">m730:InterventoRisparmioEnergetico</a> <a href="#">m730:CanoniLocazione</a> <a href="#">m730:DatiAltreDetrazioni</a> <a href="#">m730:SpeseArredo</a> <a href="#">m730:SpeseArredoGiovani</a> <a href="#">m730:IvaAcquistoAbitazione</a>

## complexType **Opzione\_Produttivita\_Type**

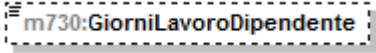
diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730

## complexType **Periodo\_Di\_Lavoro\_Type**


diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730

children	<a href="#">m730:GiorniLavoroDipendente</a> <a href="#">m730:GiorniPensione</a>
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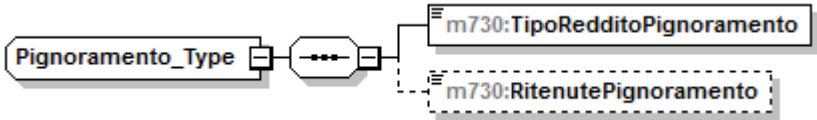
#### element **Periodo\_Di\_Lavoro\_Type/GiorniLavoroDipendente**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoGA_Type</a>				
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[1-9]([1-9][0-9])?([12][0-9][0-9])?(3[0-5][0-9])?(36[0-5])?</td></tr> </table>	Kind	Value	pattern	[1-9]([1-9][0-9])?([12][0-9][0-9])?(3[0-5][0-9])?(36[0-5])?
Kind	Value				
pattern	[1-9]([1-9][0-9])?([12][0-9][0-9])?(3[0-5][0-9])?(36[0-5])?				

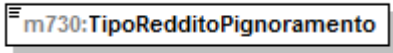
#### element **Periodo\_Di\_Lavoro\_Type/GiorniPensione**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoGA_Type</a>				
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[1-9]([1-9][0-9])?([12][0-9][0-9])?(3[0-5][0-9])?(36[0-5])?</td></tr> </table>	Kind	Value	pattern	[1-9]([1-9][0-9])?([12][0-9][0-9])?(3[0-5][0-9])?(36[0-5])?
Kind	Value				
pattern	[1-9]([1-9][0-9])?([12][0-9][0-9])?(3[0-5][0-9])?(36[0-5])?				


#### complexType **Pignoramento\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:TipoRedditoPignoramento</a> <a href="#">m730:RitenutePignoramento</a>

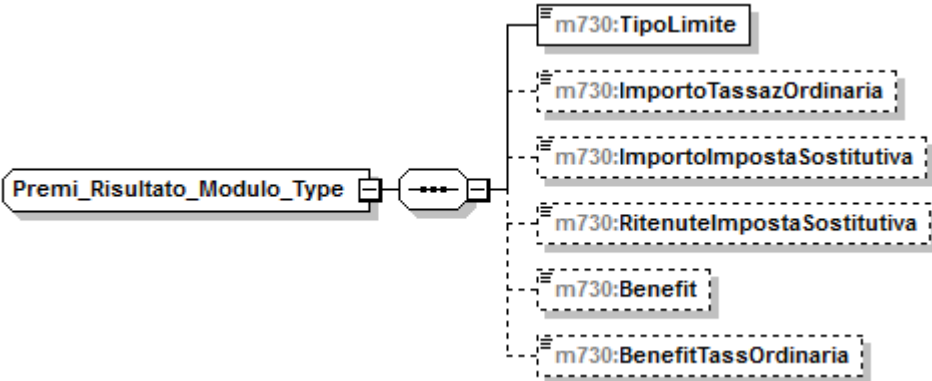
#### element **Pignoramento\_Type/TipoRedditoPignoramento**

diagram																	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730																
type	restriction of <a href="#">DatoN1_Type</a>																
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[1-9]</td></tr> <tr> <td>enumeration</td><td>1</td></tr> <tr> <td>enumeration</td><td>2</td></tr> <tr> <td>enumeration</td><td>3</td></tr> <tr> <td>enumeration</td><td>4</td></tr> <tr> <td>enumeration</td><td>5</td></tr> <tr> <td>enumeration</td><td>6</td></tr> </table>	Kind	Value	pattern	[1-9]	enumeration	1	enumeration	2	enumeration	3	enumeration	4	enumeration	5	enumeration	6
Kind	Value																
pattern	[1-9]																
enumeration	1																
enumeration	2																
enumeration	3																
enumeration	4																
enumeration	5																
enumeration	6																


element **Pignoramento\_Type/RitenutePignoramento**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*

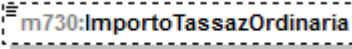
complexType **Premi\_Risultato\_Modulo\_Type**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
children	<a href="#">m730:TipoLimite</a> <a href="#">m730:ImportoTassazOrdinaria</a> <a href="#">m730:ImportoImpostaSostitutiva</a> <a href="#">m730:RitenuteImpostaSostitutiva</a> <a href="#">m730:Benefit</a> <a href="#">m730:BenefitTassOrdinaria</a>	

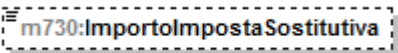
element **Premi\_Risultato\_Modulo\_Type/TipoLimite**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	restriction of <a href="#">DatoN1_Type</a>	
facets	Kind	Value
	pattern	[1-9]
	enumeration	1
	enumeration	2


element **Premi\_Risultato\_Modulo\_Type/ImportoTassazOrdinaria**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*

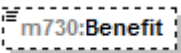
element **Premi\_Risultato\_Modulo\_Type/ImportoImpostaSostitutiva**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

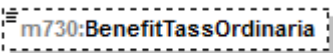
element **Premi\_Risultato\_Modulo\_Type/RitenuteImpostaSostitutiva**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

element **Premi\_Risultato\_Modulo\_Type/Benefit**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

element **Premi\_Risultato\_Modulo\_Type/BenefitTassOrdinaria**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

## complexType Premi\_Risultato\_Type

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	extension of <a href="#">m730:Premi_Risultato_Modulo_Type</a>
children	<a href="#">m730:TipoLimite</a> <a href="#">m730:ImportoTassazOrdinaria</a> <a href="#">m730:ImportoImpostaSostitutiva</a> <a href="#">m730:RitenuteImpostaSostitutiva</a> <a href="#">m730:Benefit</a> <a href="#">m730:BenefitTassOrdinaria</a> <a href="#">m730:TassazOrdinaria</a> <a href="#">m730:TassazSostitutiva</a> <a href="#">m730:AssenzaRequisiti</a>

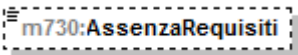
## element Premi\_Risultato\_Type/TassazOrdinaria

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoCB_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[01]</td></tr> </table>	Kind	Value	pattern	[01]
Kind	Value				
pattern	[01]				

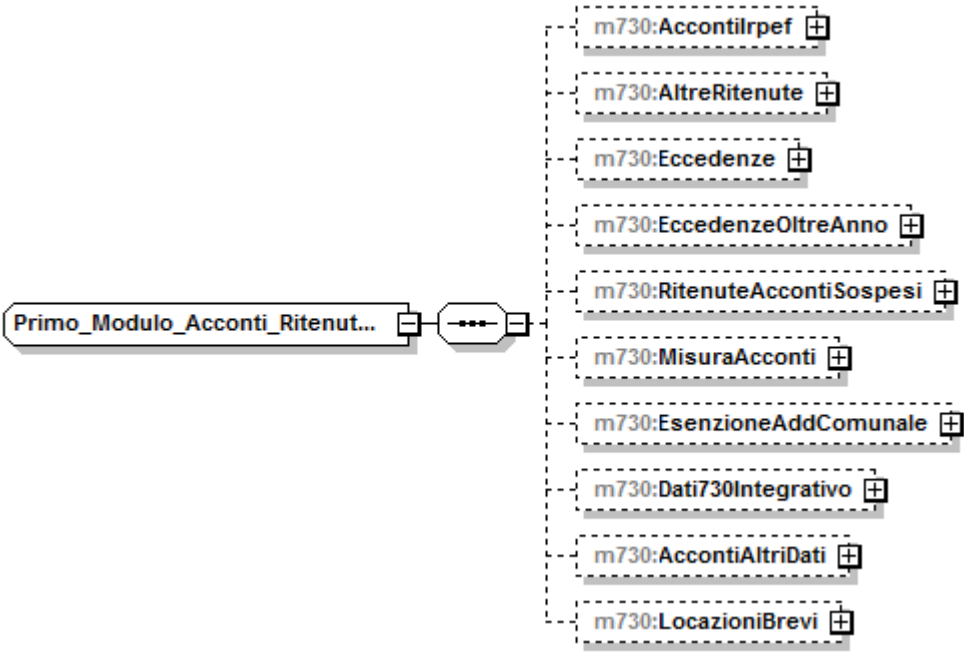
## element Premi\_Risultato\_Type/TassazSostitutiva

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoCB_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[01]</td></tr> </table>	Kind	Value	pattern	[01]
Kind	Value				
pattern	[01]				

element **Premi\_Risultato\_Type/AssenzaRequisiti**

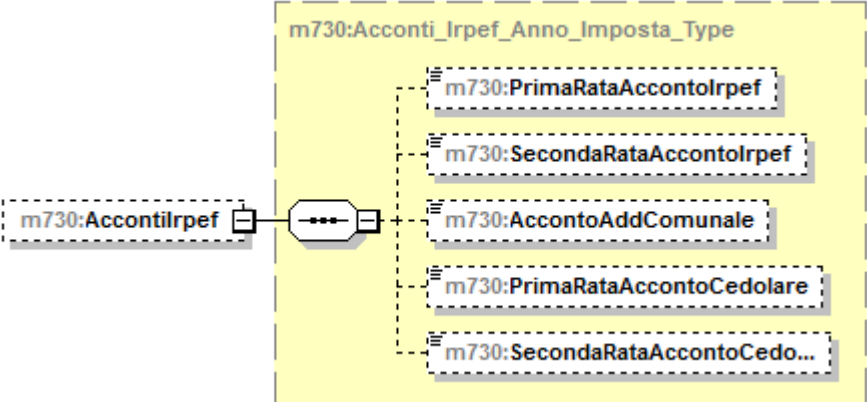
diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoCB_Type</a>	
facets	Kind	Value
	pattern	[01]

complexType **Primo\_Modulo\_Aconti\_Ritenute\_Type**

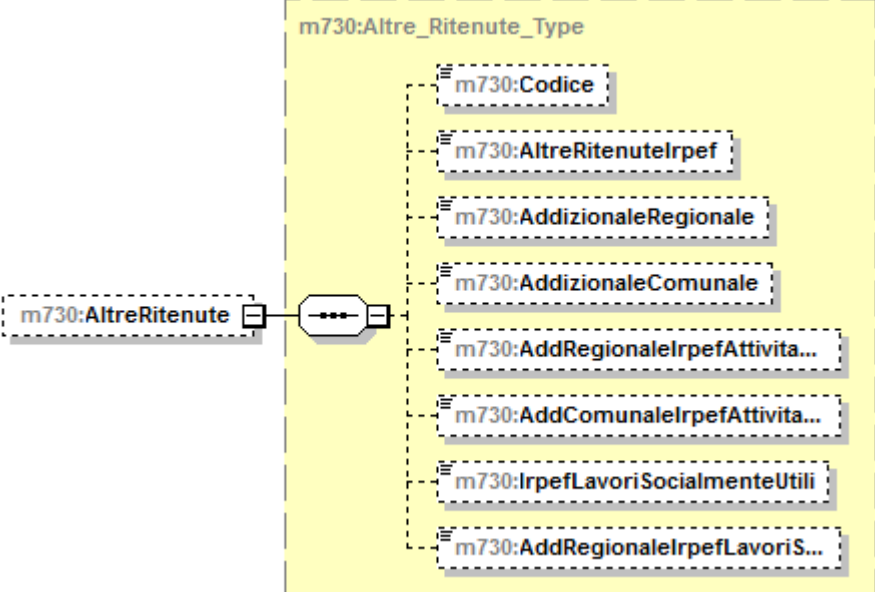
diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
children	<a href="#">m730:Accontilrpef</a> <a href="#">m730:AltreRitenute</a> <a href="#">m730:Eccedenze</a> <a href="#">m730:EccedenzeOltreAnno</a> <a href="#">m730:RitenuteAccontiSospesi</a> <a href="#">m730:MisuraAcconti</a> <a href="#">m730:EsenzioneAddComunale</a> <a href="#">m730:Dati730Integrativo</a> <a href="#">m730:AccontiAltriDati</a> <a href="#">m730:LocazioniBrevi</a>	



element **Primo\_Modulo\_Acconti\_Ritenute\_Type/AccontIrpef**

diagram	 <p>The diagram shows a dashed box labeled <b>m730:Acconti_Irpef_Anno_Imposta_Type</b>. Inside this box, a central octagonal connector is linked to six child elements: <b>m730:PrimaRataAccontIrpef</b>, <b>m730:SecondaRataAccontIrpef</b>, <b>m730:AccontoAddComunale</b>, <b>m730:PrimaRataAccontoCedolare</b>, and <b>m730:SecondaRataAccontoCedo...</b>. To the left of the main box, a separate dashed box labeled <b>m730:AccontIrpef</b> is connected to the central octagonal connector.</p>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Acconti_Irpef_Anno_Imposta_Type</a>
children	<a href="#">m730:PrimaRataAccontIrpef</a> <a href="#">m730:SecondaRataAccontIrpef</a> <a href="#">m730:AccontoAddComunale</a> <a href="#">m730:PrimaRataAccontoCedolare</a> <a href="#">m730:SecondaRataAccontoCedolare</a>

element **Primo\_Modulo\_Acconti\_Ritenute\_Type/AltreRitenute**

diagram	 <p>The diagram shows a dashed box labeled <b>m730:Altre_Ritenute_Type</b>. Inside this box, a central octagonal connector is linked to eight child elements: <b>m730:Codice</b>, <b>m730:AltreRitenuteIrpef</b>, <b>m730:AddizionaleRegionale</b>, <b>m730:AddizionaleComunale</b>, <b>m730:AddRegionaleIrpefAttivita...</b>, <b>m730:AddComunaleIrpefAttivita...</b>, <b>m730:IrpefLavoriSocialmenteUtili</b>, and <b>m730:AddRegionaleIrpefLavoriS...</b>. To the left of the main box, a separate dashed box labeled <b>m730:AltreRitenute</b> is connected to the central octagonal connector.</p>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Altre_Ritenute_Type</a>
children	<a href="#">m730:Codice</a> <a href="#">m730:AltreRitenuteIrpef</a> <a href="#">m730:AddizionaleRegionale</a> <a href="#">m730:AddizionaleComunale</a> <a href="#">m730:AddRegionaleIrpefAttivitaSport</a> <a href="#">m730:AddComunaleIrpefAttivitaSport</a> <a href="#">m730:IrpefLavoriSocialmenteUtili</a> <a href="#">m730:AddRegionaleIrpefLavoriSoc Utili</a>

element **Primo\_Modulo\_Aconti\_Ritenute\_Type/Eccedenze**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Eccedenze_Type</a>
children	<a href="#">m730:Irpef</a> <a href="#">m730:IrpefCompF24</a> <a href="#">m730:SostitutivaQuadroRT</a> <a href="#">m730:SostitutivaQuadroRTcompF24</a> <a href="#">m730:CedolareSecca</a> <a href="#">m730:CedolareSeccaCompF24</a> <a href="#">m730:CodiceRegione</a> <a href="#">m730:AddRegionaleIrpef</a> <a href="#">m730:AddRegionaleIrpefCompF24</a> <a href="#">m730:CodiceCatastaleComune</a> <a href="#">m730:AddComunaleIrpef</a> <a href="#">m730:AddComunaleIrpefF24</a> <a href="#">m730:PremioRisultato</a> <a href="#">m730:PremioRisultatoCompF24</a>

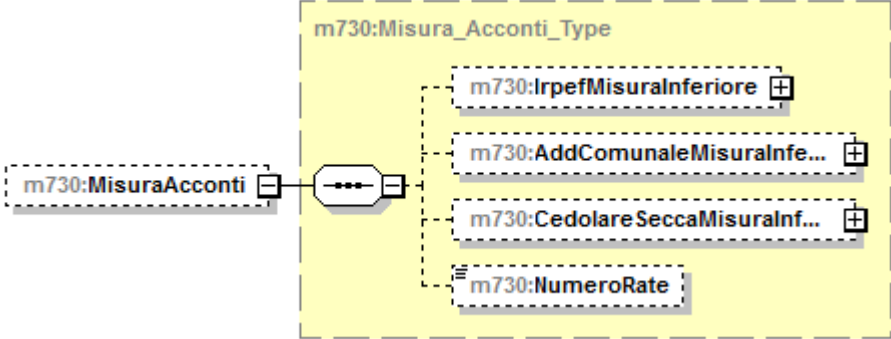
element **Primo\_Modulo\_Aconti\_Ritenute\_Type/EccedenzeOltreAnno**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Eccedenze Oltre Anno Type</a>
children	<a href="#">m730:Anno</a> <a href="#">m730:Irpef</a> <a href="#">m730:SostitutivaQuadroRT</a> <a href="#">m730:CedolareSecca</a> <a href="#">m730:CodiceRegione</a> <a href="#">m730:AddRegionaleIrpef</a> <a href="#">m730:CodiceCatastaleComune</a> <a href="#">m730:AddComunaleIrpef</a> <a href="#">m730:ImpostaSostitutiva</a>

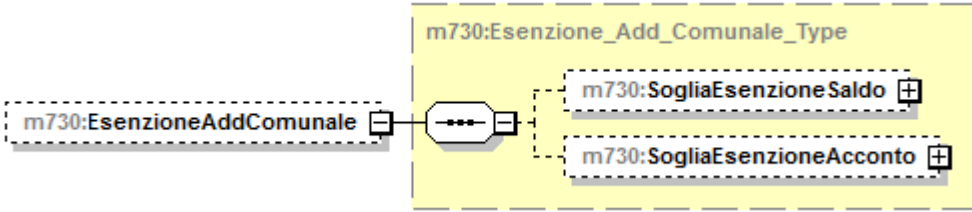
element **Primo\_Modulo\_Aconti\_Ritenute\_Type/RitenuteAccontiSospesi**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Ritenute Acconti Sospesi Type</a>
children	<a href="#">m730:CodiceEvento</a> <a href="#">m730:Irpef</a> <a href="#">m730:AddRegionaleIrpef</a> <a href="#">m730:AddComunaleIrpef</a> <a href="#">m730:SostitutivaPremi</a> <a href="#">m730:CedolareSecca</a>

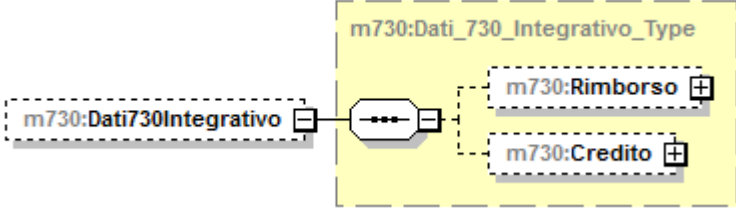
element **Primo\_Modulo\_Acconti\_Ritenute\_Type/MisuraAcconti**

diagram	 <p>The diagram shows the structure of the <b>m730:MisuraAcconti</b> element. It is a dashed box containing a solid box labeled <b>m730:MisuraAcconti</b>. This solid box is connected to a larger dashed box labeled <b>m730:Misura_Acconti_Type</b>. Inside this type box, there is a solid box with a dashed border containing four elements: <b>m730:IrpefMisuralInferiore</b>, <b>m730:AddComunaleMisuralInfe...</b>, <b>m730:CedolareSeccaMisuralInf...</b>, and <b>m730:NumeroRate</b>. Each of these four elements has a small square icon with a plus sign in the top right corner, indicating they are optional or have a default value.</p>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Misura_Acconti_Type</a>
children	<a href="#">m730:IrpefMisuralInferiore</a> <a href="#">m730:AddComunaleMisuralInferiore</a> <a href="#">m730:CedolareSeccaMisuralInferiore</a> <a href="#">m730:NumeroRate</a>

element **Primo\_Modulo\_Acconti\_Ritenute\_Type/EsenzioneAddComunale**

diagram	 <p>The diagram shows the structure of the <b>m730:EsenzioneAddComunale</b> element. It is a dashed box containing a solid box labeled <b>m730:EsenzioneAddComunale</b>. This solid box is connected to a larger dashed box labeled <b>m730:Esenzione_Add_Comunale_Type</b>. Inside this type box, there is a solid box with a dashed border containing two elements: <b>m730:SogliaEsenzioneSaldo</b> and <b>m730:SogliaEsenzioneAcconto</b>. Each of these two elements has a small square icon with a plus sign in the top right corner, indicating they are optional or have a default value.</p>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Esenzione_Add_Comunale_Type</a>
children	<a href="#">m730:SogliaEsenzioneSaldo</a> <a href="#">m730:SogliaEsenzioneAcconto</a>

element **Primo\_Modulo\_Acconti\_Ritenute\_Type/Dati730Integrativo**

diagram	 <p>The diagram shows the structure of the <b>m730:Dati730Integrativo</b> element. It is a dashed box containing a solid box labeled <b>m730:Dati730Integrativo</b>. This solid box is connected to a larger dashed box labeled <b>m730:Dati_730_Integrativo_Type</b>. Inside this type box, there is a solid box with a dashed border containing two elements: <b>m730:Rimborso</b> and <b>m730:Credito</b>. Each of these two elements has a small square icon with a plus sign in the top right corner, indicating they are optional or have a default value.</p>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Dati_730_Integrativo_Type</a>
children	<a href="#">m730:Rimborso</a> <a href="#">m730:Credito</a>

element **Primo\_Modulo\_Acconti\_Ritenute\_Type/AccontiAltriDati**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Acconti_Altri_Dati_Type</a>
children	<a href="#">m730:IncapientiDetrazioneFigli</a> <a href="#">m730:IncapientiDetrazioneLocazione</a> <a href="#">m730:RestituzioneBonusFiscale</a> <a href="#">m730:RestituzioneBonusStraordinario</a> <a href="#">m730:Pignoramento</a>

element **Primo\_Modulo\_Acconti\_Ritenute\_Type/LocazioniBrevi**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Locazioni_Brevi_Type</a>
children	<a href="#">m730:Ritenute</a>

# complexType **Primo\_Modulo\_Crediti\_Imposta\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:CreditoImpostaFabbricati</a> <a href="#">m730:CreditoImpostaFondiPensione</a> <a href="#">m730:CreditoImpostaRedditiEsteri</a> <a href="#">m730:CreditoPrimaCasaSismaAbruzzo</a> <a href="#">m730:CreditoAltriSismaAbruzzo</a> <a href="#">m730:CreditoIncrementoOccupazione</a> <a href="#">m730:CreditoImpostaMediazioni</a> <a href="#">m730:CreditoErogazioniCultura</a> <a href="#">m730:CreditoNegoziazione</a> <a href="#">m730:CreditoErogazioniScuola</a> <a href="#">m730:CreditoVideosorveglianza</a>

## element **Primo\_Modulo\_Crediti\_Imposta\_Type/CreditoImpostaFabbricati**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Credito_Imposta_Fabbricati_Type</a>
children	<a href="#">m730:ResiduoFabbricati</a> <a href="#">m730:CanoniLocazioneNonPercepiti</a>

element **Primo\_Modulo\_Crediti\_Imposta\_Type/CreditImpostaFondiPensione**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	extension of <a href="#">m730:Crediti_Imposta_Fondi_Pensione_Type</a>
children	<a href="#">m730:AnnoAnticipazione</a> <a href="#">m730:Reintegro</a> <a href="#">m730:SommaReintegrata</a> <a href="#">m730:CreditoAnno</a> <a href="#">m730:ResiduoPrecedenteDichiarazione</a> <a href="#">m730:DiCuiCompensatoF24</a>

element

**Primo\_Modulo\_Crediti\_Imposta\_Type/CreditImpostaFondiPensione/ResiduoPrecedenteDichiarazione**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

element **Primo\_Modulo\_Crediti\_Imposta\_Type/CreditImpostaFondiPensione/DiCuiCompensatoF24**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

element **Primo\_Modulo\_Crediti\_Imposta\_Type/CreditiImpostaRedditiEsteri**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Crediti_Imposta_Redditi_Esteri_Type</a>
children	<a href="#">m730:StatoEstero</a> <a href="#">m730:Anno</a> <a href="#">m730:RedditoEstero</a> <a href="#">m730:ImpostaEstera</a> <a href="#">m730:RedditoComplessivo</a> <a href="#">m730:Imposta_Lorda</a> <a href="#">m730:ImpostaNetta</a> <a href="#">m730:CreditoDichiarazioniPrecedenti</a> <a href="#">m730:DiCuiStatoEstero</a>

element **Primo\_Modulo\_Crediti\_Imposta\_Type/CreditoPrimaCasaSismaAbruzzo**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	extension of <a href="#">m730:Credito_Immobile_Sisma_Abruzzo_Type</a>
children	<a href="#">m730:CodiceFiscale</a> <a href="#">m730:NumeroRata</a> <a href="#">m730:TotaleCredito</a> <a href="#">m730:ResiduoPrecedenteDichiarazione</a>

element

**Primo\_Modulo\_Crediti\_Imposta\_Type/CreditoPrimaCasaSismaAbruzzo/ResiduoPrecedenteDichiarazio**



ne

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP_Type</a>
facets	Kind Value pattern [1-9]{1}[0-9]*

element **Primo\_Modulo\_Crediti\_Imposta\_Type/CreditoAltriSismaAbruzzo**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Crediti_Imposta_Altri_Sisma_Abruzzo_Type</a>
children	<a href="#">m730:Impresa_Professione</a> <a href="#">m730:CreditoImmobileSismaAbruzzo</a> <a href="#">m730:Rateazione</a>

element **Primo\_Modulo\_Crediti\_Imposta\_Type/CreditoIncrementoOccupazione**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Credito_Incremento_Occupazione_Type</a>
children	<a href="#">m730:ResiduoPrecedenteDichiarazione</a> <a href="#">m730:DiCuiCompensatoF24</a>

element **Primo\_Modulo\_Crediti\_Imposta\_Type/CreditoImpostaMediazioni**

diagram	
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namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Residuo_Credito_Compens_AnnoImposta_Type</a>
children	<a href="#">m730:CreditoAnno</a> <a href="#">m730:DiCuiCompensatoF24</a>

element **Primo\_Modulo\_Crediti\_Imposta\_Type/CreditoErogazioniCultura**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Credito_Erogazioni_Cultura_Type</a>
children	<a href="#">m730:SpesaAnno</a> <a href="#">m730:ResiduoAnnoPrec</a> <a href="#">m730:RataAnnoPrec</a> <a href="#">m730:RataDueAnniPrec</a>

element **Primo\_Modulo\_Crediti\_Imposta\_Type/CreditoNegoziazione**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Credito_Negoziiazione_Type</a>
children	<a href="#">m730:CreditoSpettante</a> <a href="#">m730:ResiduoAnnoPrec</a> <a href="#">m730:DiCuiCompensatoF24</a>

element **Primo\_Modulo\_Crediti\_Imposta\_Type/CreditoErogazioniScuola**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Credito_Erogazioni_Scuola_Type</a>
children	<a href="#">m730:SpesaAnno</a> <a href="#">m730:SpesaAnnoPrec</a> <a href="#">m730:ResiduoAnnoPrec</a>

element **Primo\_Modulo\_Crediti\_Imposta\_Type/CreditoVideosorveglianza**

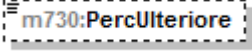
diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Credito_Videosorveglianza_Type</a>
children	<a href="#">m730:ResiduoAnnoPrec</a> <a href="#">m730:DiCuiCompensatoF24</a>

complexType **Primo\_Modulo\_Familiari\_Type**

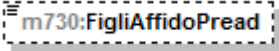
diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	extension of <a href="#">m730:Modulo_Familiari_Type</a>

children	<a href="#">m730:Coniuge</a> <a href="#">m730:PrimoFiglio</a> <a href="#">m730:Familiari</a> <a href="#">m730:PercUlteriore</a> <a href="#">m730:FigliAffidoPread</a>
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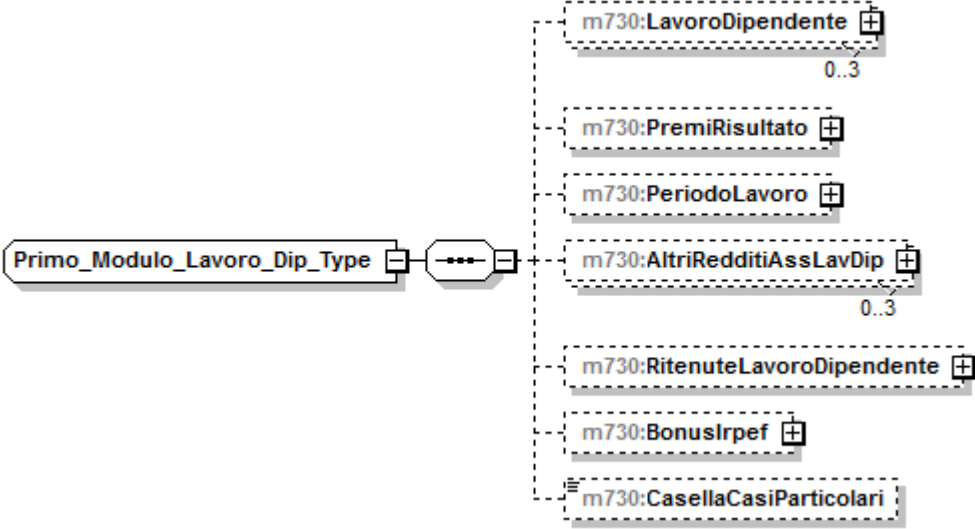
#### element **Primo\_Modulo\_Familiari\_Type/PercUlteriore**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoPC_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[0-9]?[0-9](\d{1,3})? 100(,0{1,3})?</td> </tr> </tbody> </table>	Kind	Value	pattern	[0-9]?[0-9](\d{1,3})? 100(,0{1,3})?
Kind	Value				
pattern	[0-9]?[0-9](\d{1,3})? 100(,0{1,3})?				

#### element **Primo\_Modulo\_Familiari\_Type/FigliAffidoPread**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-9]{1}[0-9]*</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

#### complexType **Primo\_Modulo\_Lavoro\_Dip\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:LavoroDipendente</a> <a href="#">m730:PremiRisultato</a> <a href="#">m730:PeriodoLavoro</a> <a href="#">m730:AltriRedditiAssLavDip</a> <a href="#">m730:RitenuteLavoroDipendente</a> <a href="#">m730:BonusIrpef</a> <a href="#">m730:CasellaCasiParticolari</a>

element **Primo\_Modulo\_Lavoro\_Dip\_Type/LavoroDipendente**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Lavoro_Dipendente_Type</a>
children	<a href="#">m730:TipologiaReddito</a> <a href="#">m730:TipoContratto</a> <a href="#">m730:Reddito</a>

element **Primo\_Modulo\_Lavoro\_Dip\_Type/PremiRisultato**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Premi_Risultato_Type</a>
children	<a href="#">m730:TipoLimite</a> <a href="#">m730:ImportoTassazOrdinaria</a> <a href="#">m730:ImportoImpostaSostitutiva</a> <a href="#">m730:RitenuteImpostaSostitutiva</a> <a href="#">m730:Benefit</a> <a href="#">m730:BenefitTassOrdinaria</a> <a href="#">m730:TassazOrdinaria</a> <a href="#">m730:TassazSostitutiva</a> <a href="#">m730:AssenzaRequisiti</a>

element **Primo\_Modulo\_Lavoro\_Dip\_Type/PeriodoLavoro**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Periodo_Di_Lavoro_Type</a>
children	<a href="#">m730:GiorniLavoroDipendente</a> <a href="#">m730:GiorniPensione</a>

element **Primo\_Modulo\_Lavoro\_Dip\_Type/AltriRedditiAssLavDip**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Altri_Redditi_Ass_Lav_Type</a>
children	<a href="#">m730:AssegnoDelConiuge</a> <a href="#">m730:ImportoRedditoAssimilato</a>

element **Primo\_Modulo\_Lavoro\_Dip\_Type/RitenuteLavoroDipendente**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Ritenute_Lavoro_Dip_Type</a>
children	<a href="#">m730:Ritlrpef</a> <a href="#">m730:RitAddRegionale</a> <a href="#">m730:RitAccAddComunale</a> <a href="#">m730:RitSaldoAddComunale</a> <a href="#">m730:RitAccAddComAnnoPres</a>

element **Primo\_Modulo\_Lavoro\_Dip\_Type/BonusIrpef**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Bonus_Irpef_Type</a>
children	<a href="#">m730:CodiceBonus</a> <a href="#">m730:BonusErogato</a> <a href="#">m730:Esenzione</a> <a href="#">m730:QuotaTfr</a>

element **Primo\_Modulo\_Lavoro\_Dip\_Type/CasellaCasiParticolari**

diagram													
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730												
type	restriction of <a href="#">DatoN1_Type</a>												
facets	<table> <thead> <tr> <th>Kind</th><th>Value</th></tr> </thead> <tbody> <tr> <td>pattern</td><td>[1-9]</td></tr> <tr> <td>enumeration</td><td>1</td></tr> <tr> <td>enumeration</td><td>2</td></tr> <tr> <td>enumeration</td><td>4</td></tr> <tr> <td>enumeration</td><td>5</td></tr> </tbody> </table>	Kind	Value	pattern	[1-9]	enumeration	1	enumeration	2	enumeration	4	enumeration	5
Kind	Value												
pattern	[1-9]												
enumeration	1												
enumeration	2												
enumeration	4												
enumeration	5												

# complexType **Primo\_Modulo\_Oneri\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:SpeseDetrazioni</a> <a href="#">m730:SpeseDeduzioni</a> <a href="#">m730:InterventoRecuperoPatrimonioEdilizio</a> <a href="#">m730:DatiCatastaliRecuperoPatrimonioEdilizio</a> <a href="#">m730:InterventoRisparmioEnergetico</a> <a href="#">m730:CanoniLocazione</a> <a href="#">m730:DatiAltreDetrazioni</a> <a href="#">m730:OneriNonAbbattuti</a> <a href="#">m730:SpeseArredo</a> <a href="#">m730:SpeseArredoGiovani</a> <a href="#">m730:IvaAcquistoAbitazione</a>



element **Primo\_Modulo\_Oneri\_Type/SpeseDetrazioni**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Detrazioni_Type</a>
children	<a href="#">m730:CasellaRateazione</a> <a href="#">m730:SpeseDeterminatePatologie</a> <a href="#">m730:SpeseSanitarie</a> <a href="#">m730:SpeseFamNonACarico</a> <a href="#">m730:SpeseSanitarieDisabili</a> <a href="#">m730:VeicoliDisabili</a> <a href="#">m730:AcquistoCaniGuida</a> <a href="#">m730:SpeseRateizzate</a> <a href="#">m730:MutuiAbPrincipale</a> <a href="#">m730:AltreSpese</a> <a href="#">m730:SpeseLeasing</a>

element **Primo\_Modulo\_Oneri\_Type/SpeseDeduzioni**

diagram	<p>The diagram illustrates the structure of the <b>m730:SpeseDeduzioni</b> element. It is represented as a dashed box containing a sequence of sub-elements. The sub-elements are: <b>m730:ContributiPrevAss</b>, <b>m730:AssegnoConiuge</b>, <b>m730:ContributiColf</b>, <b>m730:ErogazioniIstituzioniReligi...</b>, <b>m730:SpesePortatoriHandicap</b>, <b>m730:AltriOneri</b>, <b>m730:DeducibilitaOrdinaria</b>, <b>m730:LavoratoriPrimaOccupazi...</b>, <b>m730:FondiInSquilibrioFinanzia...</b>, <b>m730:FamiliariACarico</b>, <b>m730:FondoPensioneDipenden...</b>, <b>m730:AcquistoCostruzioneAbit...</b>, and <b>m730:RestituzioneSomme</b>. The elements are connected by a dashed line with a central connector box.</p>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Deduzioni_Type</a>
children	<a href="#">m730:ContributiPrevAss</a> <a href="#">m730:AssegnoConiuge</a> <a href="#">m730:ContributiColf</a> <a href="#">m730:ErogazioniIstituzioniReligiose</a> <a href="#">m730:SpesePortatoriHandicap</a> <a href="#">m730:AltriOneri</a> <a href="#">m730:DeducibilitaOrdinaria</a> <a href="#">m730:LavoratoriPrimaOccupazione</a> <a href="#">m730:FondiInSquilibrioFinanziario</a> <a href="#">m730:FamiliariACarico</a> <a href="#">m730:FondoPensioneDipendentiPubblici</a> <a href="#">m730:AcquistoCostruzioneAbitLocazione</a> <a href="#">m730:RestituzioneSomme</a>

element **Primo\_Modulo\_Oneri\_Type/InterventoRecuperoPatrimonioEdilizio**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Intervento Recupero Patrimonio Edilizio Type</a>
children	<a href="#">m730:Anno</a> <a href="#">m730:Periodo</a> <a href="#">m730:CodiceFiscale</a> <a href="#">m730:CasellaInterventiParticolari</a> <a href="#">m730:CodiceSituazioniParticolari</a> <a href="#">m730:Rate10</a> <a href="#">m730:Spesa</a> <a href="#">m730:NOrdineImmobile</a>

element **Primo\_Modulo\_Oneri\_Type/DatiCatastaliRecuperoPatrimonioEdilizio**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Sezione Dati Catastali Recupero Patrimonio Edilizio Type</a>
children	<a href="#">m730:DatiCatastaliRecuperoPatrimonioEdilizio</a> <a href="#">m730:DatiRegistrazioneAccatastamentoRecuperoPatrimonio Edilizio</a>

element **Primo\_Modulo\_Oneri\_Type/InterventoRisparmioEnergetico**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Intervento_Risparmio_Energetico_Type</a>
children	<a href="#">m730:TipoIntervento</a> <a href="#">m730:Anno</a> <a href="#">m730:Periodo2013</a> <a href="#">m730:CasiParticolari</a> <a href="#">m730:RideterminazioneRate</a> <a href="#">m730:NumeroRata</a> <a href="#">m730:Spesa</a>

element **Primo\_Modulo\_Oneri\_Type/CanoniLocazione**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Detrazioni_Canoni_Locazione_Type</a>
children	<a href="#">m730:InquiliniAbitazionePrincipale</a> <a href="#">m730:DipendentiTrasferiti</a>

element **Primo\_Modulo\_Oneri\_Type/DatiAltreDetrazioni**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Dati_Altre_Detrazioni_Type</a>
children	<a href="#">m730:SpeseCaniGuida</a> <a href="#">m730:AffittoTerreniAgricoliGiov...</a> <a href="#">m730:AltreDetrazioni</a>

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Dati_Altre_Detrazioni_Type</a>
children	<a href="#">m730:SpeseCaniGuida</a> <a href="#">m730:AffittoTerreniAgricoliGiovani</a> <a href="#">m730:AltreDetrazioni</a>

#### element **Primo\_Modulo\_Oneri\_Type/OneriNonAbbattuti**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Oneri_Non_Abbattuti_Type</a>
children	<a href="#">m730:DetrazSpeseAssPersonale</a> <a href="#">m730:DetrazErogazBiennaleVenezia</a> <a href="#">m730:DetrazErogazSpettacolo</a> <a href="#">m730:DetrazErogazSettoreMusicale</a> <a href="#">m730:DeduzContributiPaesiSviluppo</a> <a href="#">m730:DeduzOnlus</a> <a href="#">m730:DetrazOspedaleGalliera</a> <a href="#">m730:PrevidenzaComplDipPubblici</a> <a href="#">m730:InteressiMutuiAgrari</a> <a href="#">m730:DeduzTrust</a>

#### element **Primo\_Modulo\_Oneri\_Type/SpeseArredo**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Spese_Arredo_Type</a>

children	<a href="#">m730:NumeroRata</a> <a href="#">m730:Importo</a>
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#### element **Primo\_Modulo\_Oneri\_Type/SpeseArredoGiovani**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Spese_Arredo_Giovani_Coppie_Type</a>
children	<a href="#">m730:Meno35Anni</a> <a href="#">m730:Importo</a>

#### element **Primo\_Modulo\_Oneri\_Type/IvaAcquistoAbitazione**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Iva_Acquisto_Abitazione_Type</a>
children	<a href="#">m730:NumeroRata</a> <a href="#">m730:Importo</a>

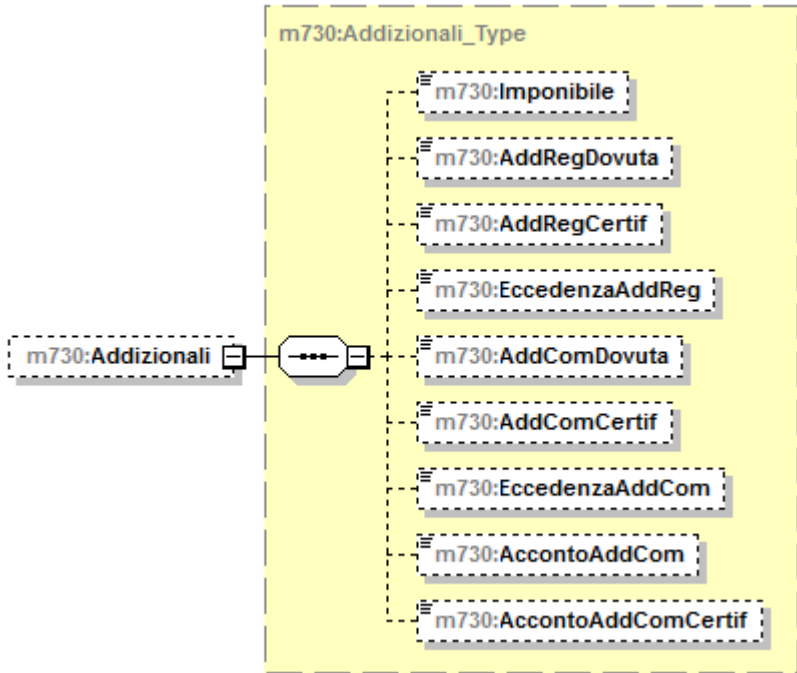
#### complexType **Primo\_Modulo\_PL\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:Prospetto</a> <a href="#">m730:ProspettoRideterminato</a>

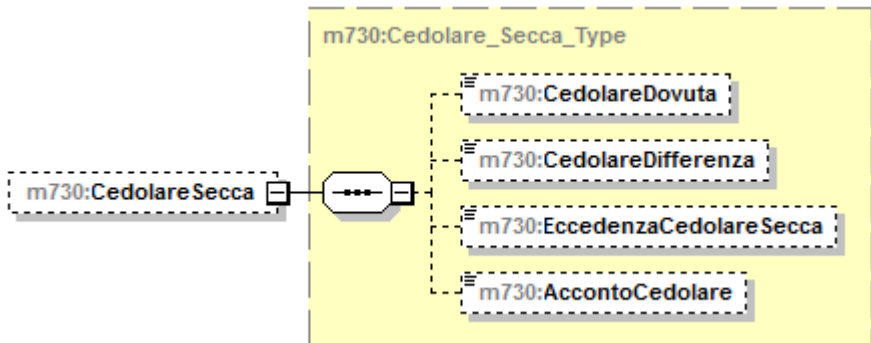
element **Primo\_Modulo\_PL\_Type/Prospetto**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	extension of <a href="#">m730:Prospetto_Type</a>
children	<a href="#">m730:RiepilogoRedditi</a> <a href="#">m730:ImpostaLorda</a> <a href="#">m730:DetrazioniCrediti</a> <a href="#">m730:ImpostaNetta</a> <a href="#">m730:Addizionali</a> <a href="#">m730:CedolareSecca</a> <a href="#">m730:LiquidazioneImposte</a> <a href="#">m730:AltriDati</a> <a href="#">m730:CredImpEestero</a> <a href="#">m730:DatiCreditiF24</a>

element **Primo\_Modulo\_PL\_Type/Prospetto/Addizionali**


diagram	 <p>The diagram illustrates the structure of the <b>m730:Addizionali_Type</b>. It features a root element <b>m730:Addizionali</b> (represented by a dashed box) connected via a sequence container (a circle with four dots) to a list of nine child elements, all enclosed within a larger dashed box labeled <b>m730:Addizionali_Type</b>. The child elements are: <b>m730:Imponibile</b>, <b>m730:AddRegDovuta</b>, <b>m730:AddRegCertif</b>, <b>m730:EccedenzaAddReg</b>, <b>m730:AddComDovuta</b>, <b>m730:AddComCertif</b>, <b>m730:EccedenzaAddCom</b>, <b>m730:AccontoAddCom</b>, and <b>m730:AccontoAddComCertif</b>. Each child element is shown in a dashed box with a small icon to its left.</p>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Addizionali_Type</a>
children	<a href="#">m730:Imponibile</a> <a href="#">m730:AddRegDovuta</a> <a href="#">m730:AddRegCertif</a> <a href="#">m730:EccedenzaAddReg</a> <a href="#">m730:AddComDovuta</a> <a href="#">m730:AddComCertif</a> <a href="#">m730:EccedenzaAddCom</a> <a href="#">m730:AccontoAddCom</a> <a href="#">m730:AccontoAddComCertif</a>

element **Primo\_Modulo\_PL\_Type/Prospetto/CedolareSecca**

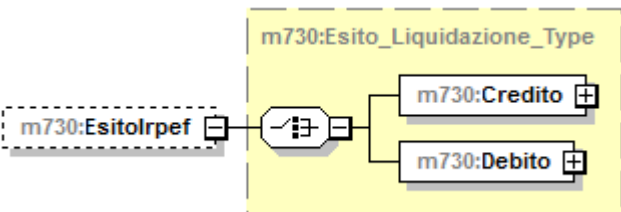
diagram	 <p>The diagram illustrates the structure of the <b>m730:Cedolare_Secca_Type</b>. It features a root element <b>m730:Cedolare Secca</b> (represented by a dashed box) connected via a sequence container (a circle with four dots) to a list of four child elements, all enclosed within a larger dashed box labeled <b>m730:Cedolare_Secca_Type</b>. The child elements are: <b>m730:CedolareDovuta</b>, <b>m730:CedolareDifferenza</b>, <b>m730:EccedenzaCedolare Secca</b>, and <b>m730:AccontoCedolare</b>. Each child element is shown in a dashed box with a small icon to its left.</p>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Cedolare_Secca_Type</a>
children	<a href="#">m730:CedolareDovuta</a> <a href="#">m730:CedolareDifferenza</a> <a href="#">m730:EccedenzaCedolareSecca</a> <a href="#">m730:AccontoCedolare</a>



element **Primo\_Modulo\_PL\_Type/Prospetto/LiquidazioneImposte**

diagram	 <p>The diagram shows the structure of the <b>m730:LiquidazioneImposte</b> element. It is a dashed box containing a solid box labeled <b>m730:LiquidazioneImposte</b> with a small square icon. This box is connected to a central octagonal connector with three dots. From this connector, a dashed line leads to a vertical list of eleven child elements, each in a dashed box with a small square icon: <b>m730:EsitoIrpef</b>, <b>m730:EsitoAddRegionale</b>, <b>m730:EsitoAddComunale</b>, <b>m730:PrimaRataAccIrpef</b>, <b>m730:SecondaRataAccIrpef</b>, <b>m730:AccontoTassSep</b>, <b>m730:AccontoAddComunale</b>, <b>m730:ImpostaSostitutiva</b>, <b>m730:EsitoCedolare Secca</b>, <b>m730:PrimaRataAccCedolare</b>, and <b>m730:SecondaRataAccCedolare</b>. Each child element has a small square icon and a plus sign in a box.</p>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:EsitoIrpef</a> <a href="#">m730:EsitoAddRegionale</a> <a href="#">m730:EsitoAddComunale</a> <a href="#">m730:PrimaRataAccIrpef</a> <a href="#">m730:SecondaRataAccIrpef</a> <a href="#">m730:AccontoTassSep</a> <a href="#">m730:AccontoAddComunale</a> <a href="#">m730:ImpostaSostitutiva</a> <a href="#">m730:EsitoCedolare Secca</a> <a href="#">m730:PrimaRataAccCedolare</a> <a href="#">m730:SecondaRataAccCedolare</a>

element **Primo\_Modulo\_PL\_Type/Prospetto/LiquidazioneImposte/EsitoIrpef**

diagram	 <p>The diagram shows the structure of the <b>m730:EsitoIrpef</b> element. It is a dashed box containing a solid box labeled <b>m730:EsitoIrpef</b> with a small square icon. This box is connected to a central octagonal connector with a plus sign. From this connector, a dashed line leads to a yellow-shaded box labeled <b>m730:Esito_Liquidazione_Type</b>. Inside this yellow box, there are two child elements: <b>m730:Credito</b> and <b>m730:Debito</b>, each in a solid box with a small square icon and a plus sign in a box.</p>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Esito_Liquidazione_Type</a>
children	<a href="#">m730:Credito</a> <a href="#">m730:Debito</a>

element **Primo\_Modulo\_PL\_Type/Prospetto/LiquidazioneImposte/EsitoAddRegionale**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	extension of <a href="#">m730:Esito_Liquidazione_Type</a>
children	<a href="#">m730:Credito</a> <a href="#">m730:Debito</a> <a href="#">m730:CodAddReg</a>

element **Primo\_Modulo\_PL\_Type/Prospetto/LiquidazioneImposte/EsitoAddRegionale/CodAddReg**

diagram																																															
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730																																														
type	<a href="#">Codice Regione Type</a>																																														
facets	<table> <thead> <tr> <th>Kind</th><th>Value</th></tr> </thead> <tbody> <tr> <td>pattern</td><td>([0-9A-Z\-\_] &amp;quot;){1}([ 0-9A-Z&amp;amp;] '\ \\- \\. / ° \\V\\( \\) À Ê É Ì Ò Ù Ü &amp;quot;; \\N \\+)*</td></tr> <tr><td>enumeration</td><td>1</td></tr> <tr><td>enumeration</td><td>2</td></tr> <tr><td>enumeration</td><td>3</td></tr> <tr><td>enumeration</td><td>4</td></tr> <tr><td>enumeration</td><td>5</td></tr> <tr><td>enumeration</td><td>6</td></tr> <tr><td>enumeration</td><td>7</td></tr> <tr><td>enumeration</td><td>8</td></tr> <tr><td>enumeration</td><td>9</td></tr> <tr><td>enumeration</td><td>10</td></tr> <tr><td>enumeration</td><td>11</td></tr> <tr><td>enumeration</td><td>12</td></tr> <tr><td>enumeration</td><td>13</td></tr> <tr><td>enumeration</td><td>14</td></tr> <tr><td>enumeration</td><td>15</td></tr> <tr><td>enumeration</td><td>16</td></tr> <tr><td>enumeration</td><td>17</td></tr> <tr><td>enumeration</td><td>18</td></tr> <tr><td>enumeration</td><td>19</td></tr> <tr><td>enumeration</td><td>20</td></tr> <tr><td>enumeration</td><td>21</td></tr> </tbody> </table>	Kind	Value	pattern	([0-9A-Z\-\_] &quot;){1}([ 0-9A-Z&amp;] '\ \\- \\. / ° \\V\\( \\) À Ê É Ì Ò Ù Ü &quot;; \\N \\+)*	enumeration	1	enumeration	2	enumeration	3	enumeration	4	enumeration	5	enumeration	6	enumeration	7	enumeration	8	enumeration	9	enumeration	10	enumeration	11	enumeration	12	enumeration	13	enumeration	14	enumeration	15	enumeration	16	enumeration	17	enumeration	18	enumeration	19	enumeration	20	enumeration	21
Kind	Value																																														
pattern	([0-9A-Z\-\_] &quot;){1}([ 0-9A-Z&amp;] '\ \\- \\. / ° \\V\\( \\) À Ê É Ì Ò Ù Ü &quot;; \\N \\+)*																																														
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enumeration	21																																														

element **Primo\_Modulo\_PL\_Type/Prospetto/LiquidazioneImposte/EsitoAddComunale**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	extension of <a href="#">m730:Esito_Liquidazione_Type</a>
children	<a href="#">m730:Credito</a> <a href="#">m730:Debito</a> <a href="#">m730:CodiceAddCom</a>

element **Primo\_Modulo\_PL\_Type/Prospetto/LiquidazioneImposte/EsitoAddComunale/CodiceAddCom**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoAN_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>([0-9A-Z-] &amp;quot;){1}([ 0-9A-Z&amp;amp;] ' \" \\. / ° \\\" \\ \\ À É È Ì Ò Ù Ü &amp;quot; \\\" \\ \\ +)*</td> </tr> </tbody> </table>	Kind	Value	pattern	([0-9A-Z-] &quot;){1}([ 0-9A-Z&amp;] ' \" \\. / ° \\\" \\ \\ À É È Ì Ò Ù Ü &quot; \\\" \\ \\ +)*
Kind	Value				
pattern	([0-9A-Z-] &quot;){1}([ 0-9A-Z&amp;] ' \" \\. / ° \\\" \\ \\ À É È Ì Ò Ù Ü &quot; \\\" \\ \\ +)*				

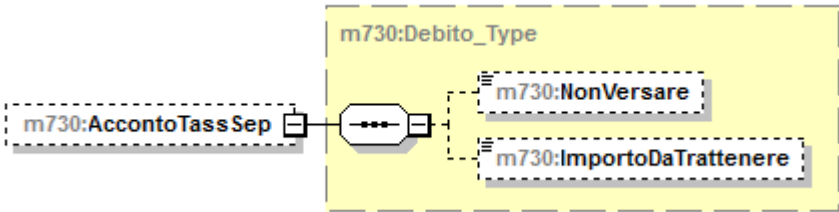
element **Primo\_Modulo\_PL\_Type/Prospetto/LiquidazioneImposte/PrimaRataAcclrpef**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-9]{1}[0-9]*</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

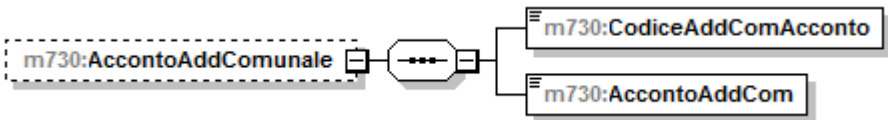
element **Primo\_Modulo\_PL\_Type/Prospetto/LiquidazioneImposte/SecondaRataAcclrpef**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-9]{1}[0-9]*</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				


element **Primo\_Modulo\_PL\_Type/Prospetto/LiquidazioneImposte/AccontoTassSep**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Debito_Type</a>
children	<a href="#">m730:NonVersare</a> <a href="#">m730:ImportoDaTrattenere</a>


element **Primo\_Modulo\_PL\_Type/Prospetto/LiquidazioneImposte/AccontoAddComunale**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:CodiceAddComAcconto</a> <a href="#">m730:AccontoAddCom</a>

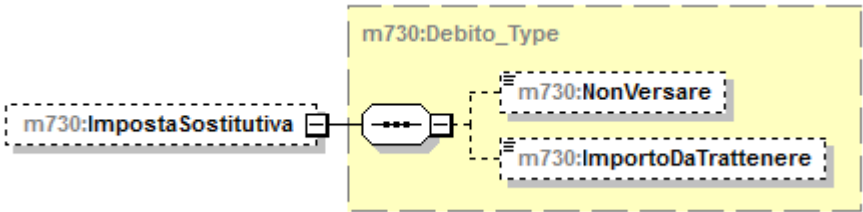
element  
**Primo\_Modulo\_PL\_Type/Prospetto/LiquidazioneImposte/AccontoAddComunale/CodiceAddComAcconto**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoAN_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>(([0-9A-Z-])&amp;quot;){1}([0-9A-Z&amp;amp;] ' \" _ . / ^\\(\\) À É Ì Ò Ù Ü &amp;quot; \\N \\+)*</td> </tr> </tbody> </table>	Kind	Value	pattern	(([0-9A-Z-])&quot;){1}([0-9A-Z&amp;] ' \" _ . / ^\\(\\) À É Ì Ò Ù Ü &quot; \\N \\+)*
Kind	Value				
pattern	(([0-9A-Z-])&quot;){1}([0-9A-Z&amp;] ' \" _ . / ^\\(\\) À É Ì Ò Ù Ü &quot; \\N \\+)*				

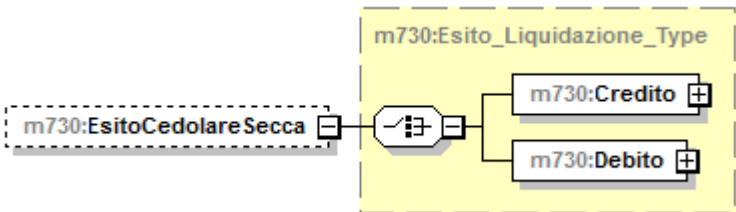
element  
**Primo\_Modulo\_PL\_Type/Prospetto/LiquidazioneImposte/AccontoAddComunale/AccontoAddCom**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-9]{1}[0-9]*</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

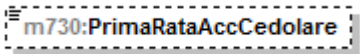
element **Primo\_Modulo\_PL\_Type/Prospetto/LiquidazioneImposte/ImpostaSostitutiva**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Debito_Type</a>
children	<a href="#">m730:NonVersare</a> <a href="#">m730:ImportoDaTrattenere</a>

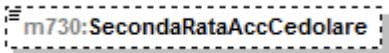
element **Primo\_Modulo\_PL\_Type/Prospetto/LiquidazioneImposte/EsitoCedolareSecca**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Esito_Liquidazione_Type</a>
children	<a href="#">m730:Credito</a> <a href="#">m730:Debito</a>

element **Primo\_Modulo\_PL\_Type/Prospetto/LiquidazioneImposte/PrimaRataAccCedolare**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

element **Primo\_Modulo\_PL\_Type/Prospetto/LiquidazioneImposte/SecondaRataAccCedolare**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

element **Primo\_Modulo\_PL\_Type/Prospetto/AltriDati**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Altri_Dati_Type</a>
children	<a href="#">m730:ResiduoCreditoErogazioneCultura</a> <a href="#">m730:ResiduoCreditoPrimaCasa</a> <a href="#">m730:ResiduoCreditoOccupazione</a> <a href="#">m730:ResiduoCreditoSisma</a> <a href="#">m730:ResiduoCreditoFondiPensione</a> <a href="#">m730:ResiduoCreditoMediazioni</a> <a href="#">m730:TotSpeseSanitarieRateizzate</a> <a href="#">m730:RedditoAgevolazioniFiscali</a> <a href="#">m730:RedditoComplessivoAcconto</a> <a href="#">m730:RigoDifferenzaAcconto</a> <a href="#">m730:AccontiCompensatiIntern</a> <a href="#">m730:RedditiFondariNonImponibili</a> <a href="#">m730:RedditoAbitazionePrincipalePertinenze</a> <a href="#">m730:ResiduoDeduzioneSommeRestituite</a> <a href="#">m730:ResiduoErogazioniScuola</a> <a href="#">m730:ResiduoCreditoNegoziazione</a> <a href="#">m730:ResiduoCreditoVideosorveglianza</a> <a href="#">m730:CreditoErogazioneCultura</a>

element **Primo\_Modulo\_PL\_Type/Prospetto/CredImpEestero**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Cred_Imp_Estero_Type</a>
children	<a href="#">m730:Anno</a> <a href="#">m730:TotCredito</a> <a href="#">m730:CreditoStato</a>

element **Primo\_Modulo\_PL\_Type/Prospetto/DatiCreditiF24**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Crediti_F24_Type</a>
children	<a href="#">m730:Credlrpef</a> <a href="#">m730:CredlrpefDipNoSostituto</a> <a href="#">m730:CodAddReg</a> <a href="#">m730:CredAddReg</a> <a href="#">m730:CredAddRegDipNoSostituto</a> <a href="#">m730:CodiceAddCom</a> <a href="#">m730:CredAddCom</a> <a href="#">m730:CredAddComDipNoSostituto</a> <a href="#">m730:CredCedolare</a> <a href="#">m730:CredCedolareDipNoSostituto</a> <a href="#">m730:CredTassSeparDipNoSostituto</a> <a href="#">m730:CredImpostaSostDipNoSostituto</a> <a href="#">m730:Totale</a> <a href="#">m730:TotaleDipNoSostituto</a>



element **Primo\_Modulo\_PL\_Type/ProspettoRideterminato**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	extension of <a href="#">m730:Prospetto_Type</a>
children	<a href="#">m730:RiepilogoRedditi</a> <a href="#">m730:ImpostaLorda</a> <a href="#">m730:DetrazioniCrediti</a> <a href="#">m730:ImpostaNetta</a> <a href="#">m730:RedditoAgevolazioniFiscali</a>

element **Primo\_Modulo\_PL\_Type/ProspettoRideterminato/RedditoAgevolazioniFiscali**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-9]{1}[0-9]*</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

complexType **Prospetto\_Annotazioni\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:Modulo_Annotazioni</a>

element **Prospetto\_Annotazioni\_Type/Modulo\_Annotazioni**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730

type	<a href="#">m730:Modulo_Annotazioni_Type</a>
children	<a href="#">m730:Annotazione</a>

#### complexType **Prospetto\_Liquidazione\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:PrimoModulo</a> <a href="#">m730:Modulo</a>

#### element **Prospetto\_Liquidazione\_Type/PrimoModulo**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Primo_Modulo_PL_Type</a>
children	<a href="#">m730:Prospetto</a> <a href="#">m730:ProspettoRideterminato</a>

#### element **Prospetto\_Liquidazione\_Type/Modulo**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Modulo_PL_Type</a>
children	<a href="#">m730:CredImpEstero</a>

## complexType **Prospetto\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:RiepilogoRedditi</a> <a href="#">m730:ImpostaLorda</a> <a href="#">m730:DetrazioniCrediti</a> <a href="#">m730:ImpostaNetta</a>

## element **Prospetto\_Type/RiepilogoRedditi**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Riepilogo_Redditi_Type</a>
children	<a href="#">m730:Dominicali</a> <a href="#">m730:Agrari</a> <a href="#">m730:Fabbricati</a> <a href="#">m730:LavDip</a> <a href="#">m730:AltriRedditi</a> <a href="#">m730:ImponibileCedolare</a> <a href="#">m730:ImponibileCedolareOrdinario</a> <a href="#">m730:ImponibileCedolareAgevolato</a> <a href="#">m730:AbitazionePrincipalePertinenze</a>

element **Prospetto\_Type/ImpostaLorda**

diagram	<pre> graph LR     IL[m730:ImpostaLorda] --- C(( ))     C --- YBox[m730:Imposta_Lorda_Type]     subgraph YBox         R1[m730:RedditoComplessivo]         R2[m730:DeduzioneAbitazPrincipale]         R3[m730:OneriDeducibili]         R4[m730:RedditoImponibile]         R5[m730:CompensiAttSport]         R6[m730:ImportoImpostaLorda]     end </pre>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Imposta_Lorda_Type</a>
children	<a href="#">m730:RedditoComplessivo</a> <a href="#">m730:DeduzioneAbitazPrincipale</a> <a href="#">m730:OneriDeducibili</a> <a href="#">m730:RedditoImponibile</a> <a href="#">m730:CompensiAttSport</a> <a href="#">m730:ImportoImpostaLorda</a>

element **Prospetto\_Type/DetrazioniCrediti**

diagram	<p>The diagram illustrates the structure of the <b>m730:DetrazioniCrediti</b> element. It is represented as a dashed box containing a list of elements. The elements are: <b>m730:DetrazioneConiuge</b>, <b>m730:DetrazioneFigli</b>, <b>m730:UlterioreDetrazioneFigli</b>, <b>m730:DetrazioneFamiliari</b>, <b>m730:DetrazioneLavDip</b>, <b>m730:DetrazionePens</b>, <b>m730:DetrazioneAltriRedditi</b>, <b>m730:DetrazioneOneri</b>, <b>m730:DetrazioneRistrutturazione</b>, <b>m730:DetrazioniArredolmmobili</b>, <b>m730:DetrazioneRisparmioEner...</b>, <b>m730:DetrazioneArredoGiovani...</b>, <b>m730:DetrazioneIvaAcquistoAbit...</b>, <b>m730:DetrazioneLocEAgricoliGio...</b>, <b>m730:AltreDetrazioni</b>, <b>m730:CreditoPrimaCasa</b>, <b>m730:CreditoOccupazione</b>, <b>m730:CreditoFondiPensione</b>, <b>m730:CreditoMediazioni</b>, <b>m730:CreditoNegoziazione</b>, and <b>m730:TotaleDetrazioniCrediti</b>. The diagram is titled <b>m730:Detrazione_Crediti_Type</b>.</p>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Detrazione_Crediti_Type</a>
children	<a href="#">m730:DetrazioneConiuge</a> <a href="#">m730:DetrazioneFigli</a> <a href="#">m730:UlterioreDetrazioneFigli</a> <a href="#">m730:DetrazioneFamiliari</a> <a href="#">m730:DetrazioneLavDip</a> <a href="#">m730:DetrazionePens</a> <a href="#">m730:DetrazioneAltriRedditi</a> <a href="#">m730:DetrazioneOneri</a>

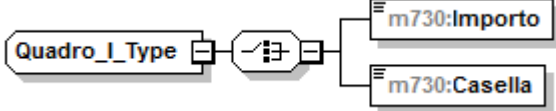
	<a href="#">m730:DetrazioneRistrutturazione</a> <a href="#">m730:DetrazioniArredolImmobili</a> <a href="#">m730:DetrazioneRisparmioEnergetico</a> <a href="#">m730:DetrazioneArredoGiovaniCoppie</a> <a href="#">m730:DetrazioneIvaAcquistoAbitaz</a> <a href="#">m730:DetrazioneLocEAgricoliGiovani</a> <a href="#">m730:AltreDetrazioni</a> <a href="#">m730:CreditoPrimaCasa</a> <a href="#">m730:CreditoOccupazione</a> <a href="#">m730:CreditoFondiPensione</a> <a href="#">m730:CreditoMediazioni</a> <a href="#">m730:CreditoNegoziazione</a> <a href="#">m730:TotaleDetrazioniCrediti</a>
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element **Prospetto\_Type/ImpostaNetta**

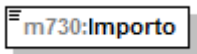
diagram	<pre> graph LR     m730_ImpostaNetta[m730:ImpostaNetta] --- m730_Imposta_Netta_Type[m730:Imposta_Netta_Type]     subgraph m730_Imposta_Netta_Type         m730_ImportoImpostaNetta[m730:ImportoImpostaNetta]         m730_CredAltriSisma[m730:CredAltriSisma]         m730_CredAbitazSisma[m730:CredAbitazSisma]         m730_CredImpEstere[m730:CredImpEstere]         m730_CredErogCultura[m730:CredErogCultura]         m730_CredErogScuola[m730:CredErogScuola]         m730_CredVideosorveglianza[m730:CredVideosorveglianza]         m730_CredCanNonPerc[m730:CredCanNonPerc]         m730_CredDetrazIncapienti[m730:CredDetrazIncapienti]         m730_Ritenute[m730:Ritenute]         m730_Differenza[m730:Differenza]         m730_EccedenzaIrpef[m730:EccedenzaIrpef]         m730_AccontiVersati[m730:AccontiVersati]         m730_RestituzioneBonus[m730:RestituzioneBonus]         m730_CredRimborsatiSost[m730:CredRimborsatiSost]         m730_BonusIrpefSpettante[m730:BonusIrpefSpettante]         m730_BonusIrpefRiconosciuto[m730:BonusIrpefRiconosciuto]         m730_RestituzioneBonusIrpef[m730:RestituzioneBonusIrpef]     end </pre>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Imposta_Netta_Type</a>
children	<a href="#">m730:ImportoImpostaNetta</a> <a href="#">m730:CredAltriSisma</a> <a href="#">m730:CredAbitazSisma</a> <a href="#">m730:CredImpEstere</a> <a href="#">m730:CredErogCultura</a> <a href="#">m730:CredErogScuola</a> <a href="#">m730:CredVideosorveglianza</a> <a href="#">m730:CredCanNonPerc</a>

	<a href="#">m730:CredDetrazIncapienti</a> <a href="#">m730:Ritenute</a> <a href="#">m730:Differenza</a> <a href="#">m730:EccedenzaIrpef</a> <a href="#">m730:AccontiVersati</a> <a href="#">m730:RestituzioneBonus</a> <a href="#">m730:CredRimborsatiSost</a> <a href="#">m730:BonusIrpefSpettante</a> <a href="#">m730:BonusIrpefRiconosciuto</a> <a href="#">m730:RestituzioneBonusIrpef</a>
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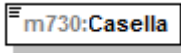
### complexType **Quadro\_I\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:Importo</a> <a href="#">m730:Casella</a>

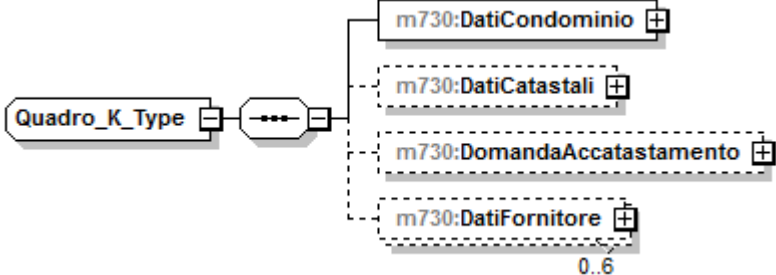
### element **Quadro\_I\_Type/Importo**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

### element **Quadro\_I\_Type/Casella**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoCB_Type</a>				
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[01]</td></tr> </table>	Kind	Value	pattern	[01]
Kind	Value				
pattern	[01]				

### complexType **Quadro\_K\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:DatiCondominio</a> <a href="#">m730:DatiCatastali</a> <a href="#">m730:DomandaAccatastamento</a> <a href="#">m730:DatiFornitore</a>

element **Quadro\_K\_Type/DatiCondominio**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Dati_Condominio_Type</a>
children	<a href="#">m730:CodiceFiscale</a> <a href="#">m730:Denominazione</a>

element **Quadro\_K\_Type/DatiCatastali**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Dati_Catastali_Type</a>
children	<a href="#">m730:CodiceComune</a> <a href="#">m730:TerreniUrbano</a> <a href="#">m730:SezioneUrbanaComuneCatastale</a> <a href="#">m730:Foglio</a> <a href="#">m730:Particella</a> <a href="#">m730:Subalterno</a>

element **Quadro\_K\_Type/DomandaAccatastamento**

diagram	
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namespace	urn:www.agenziaentrategov.it:specificheTecniche:sco:730
type	<a href="#">m730:Domanda Accatastamento Type</a>
children	<a href="#">m730:Data</a> <a href="#">m730:Numero</a> <a href="#">m730:ProvinciaUfficio</a>

#### element **Quadro\_K\_Type/DatiFornitore**

diagram	
namespace	urn:www.agenziaentrategov.it:specificheTecniche:sco:730
type	<a href="#">m730:Dati Fornitore Type</a>
children	<a href="#">m730:CodiceFiscale</a> <a href="#">m730:CognomeDenom</a> <a href="#">m730:Nome</a> <a href="#">m730:Sesso</a> <a href="#">m730:DataNascita</a> <a href="#">m730:ComuneNascita</a> <a href="#">m730:ProvinciaNascita</a> <a href="#">m730:ImportoAcquisti</a> <a href="#">m730:StatoEstero</a>

#### complexType **Rappresentante\_Type**

diagram	
namespace	urn:www.agenziaentrategov.it:specificheTecniche:sco:730
children	<a href="#">m730:SoggettoFiscale</a> <a href="#">m730:DatiAnagrafici</a> <a href="#">m730:ResidenzaAnagrafica</a> <a href="#">m730:Firma</a>

element **Rappresentante\_Type/SoggettoFiscale**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Soggetto_Fiscale_730_Type</a>
children	<a href="#">m730:CodiceFiscale</a> <a href="#">m730:Email</a> <a href="#">m730:Telefono</a> <a href="#">m730:Cellulare</a>

element **Rappresentante\_Type/DatiAnagrafici**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">Dati_Anagrafici_Type</a>
children	<a href="#">Cognome</a> <a href="#">Nome</a> <a href="#">Sesso</a> <a href="#">DataNascita</a> <a href="#">ComuneNascita</a> <a href="#">ProvinciaNascita</a>

element **Rappresentante\_Type/ResidenzaAnagrafica**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Residenza_Rappresentante_Type</a>
children	<a href="#">Comune</a> <a href="#">Provincia</a> <a href="#">CodiceComune</a> <a href="#">Indirizzo</a> <a href="#">Cap</a> <a href="#">m730:Tipologia</a> <a href="#">m730:NumCivico</a> <a href="#">m730:Frazione</a>

element **Rappresentante\_Type/Firma**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoCB_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[01]</td></tr> </table>	Kind	Value	pattern	[01]
Kind	Value				
pattern	[01]				

complexType **Redditi\_Capitale\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730

children	<a href="#">m730:Utili</a> <a href="#">m730:AltriRedditiDiCapitale</a> <a href="#">m730:LavoroAutonomo</a> <a href="#">m730:RedditiDiversi</a> <a href="#">m730:RedditiDiversiDetraz</a>
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#### element **Redditi\_Capitale\_Type/Utili**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Altri_Redditi_Utili_Type</a>
children	<a href="#">m730:Tipo_Reddito</a> <a href="#">m730:RedditiRitenute</a>

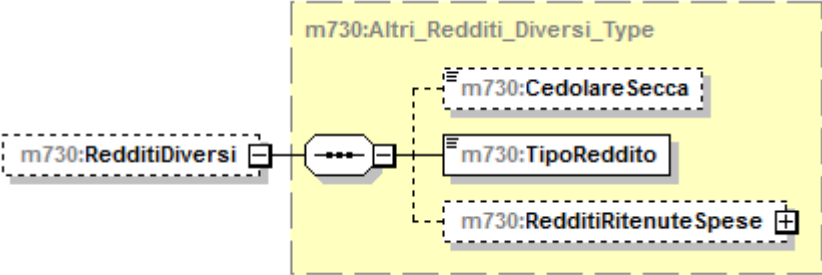
#### element **Redditi\_Capitale\_Type/AltriRedditiDiCapitale**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Sezione_Altri_Redd_Type</a>
children	<a href="#">m730:TipoReddito</a> <a href="#">m730:RedditiRitenute</a>

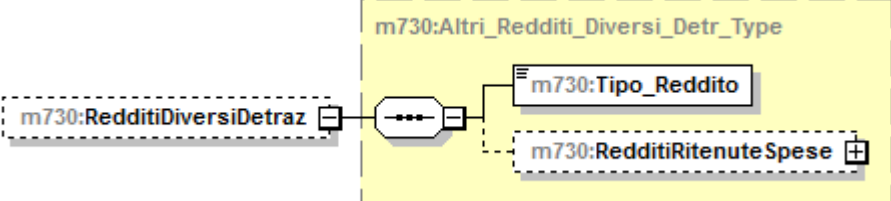
#### element **Redditi\_Capitale\_Type/LavoroAutonomo**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Altri_Redditi_Lavoro_Autonomo_Type</a>
children	<a href="#">m730:TipoReddito</a> <a href="#">m730:RedditiRitenute</a>

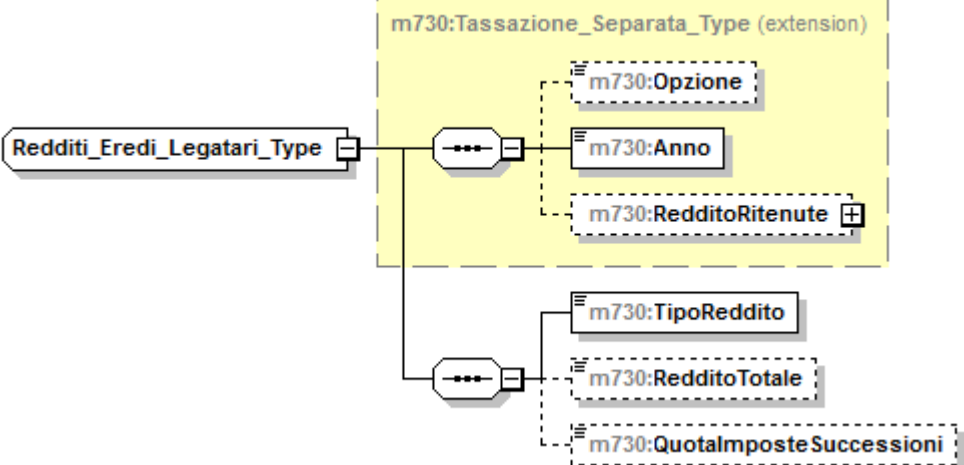
element **Redditi\_Capitale\_Type/RedditiDiversi**

diagram	 <p>The diagram shows the structure of the <b>m730:RedditiDiversi</b> element. It is a dashed box containing a solid box labeled <b>m730:RedditiDiversi</b>. This box is connected to a yellow dashed box labeled <b>m730:Altri_Redditi_Diversi_Type</b>. Inside this yellow box, there is a solid box labeled <b>m730:TipoReddito</b> and a dashed box labeled <b>m730:RedditiRitenute Spese</b> with a plus sign. A dashed box labeled <b>m730:Cedolare Secca</b> is also shown, connected to the <b>m730:TipoReddito</b> box.</p>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Altri_Redditi_Diversi_Type</a>
children	<a href="#">m730:CedolareSecca</a> <a href="#">m730:TipoReddito</a> <a href="#">m730:RedditiRitenuteSpese</a>

element **Redditi\_Capitale\_Type/RedditiDiversiDetraz**


diagram	 <p>The diagram shows the structure of the <b>m730:RedditiDiversiDetraz</b> element. It is a dashed box containing a solid box labeled <b>m730:RedditiDiversiDetraz</b>. This box is connected to a yellow dashed box labeled <b>m730:Altri_Redditi_Diversi_Detr_Type</b>. Inside this yellow box, there is a solid box labeled <b>m730:Tipo_Reddito</b> and a dashed box labeled <b>m730:RedditiRitenute Spese</b> with a plus sign.</p>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Altri_Redditi_Diversi_Detr_Type</a>
children	<a href="#">m730:Tipo_Reddito</a> <a href="#">m730:RedditiRitenuteSpese</a>

complexType **Redditi\_Eredi\_Legatari\_Type**

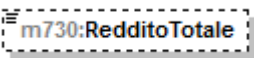
diagram	 <p>The diagram shows the structure of the <b>Redditi_Eredi_Legatari_Type</b> complex type. It is a solid box containing a dashed box labeled <b>Redditi_Eredi_Legatari_Type</b>. This box is connected to a yellow dashed box labeled <b>m730:Tassazione_Separata_Type (extension)</b>. Inside this yellow box, there is a solid box labeled <b>m730:Anno</b> and a dashed box labeled <b>m730:RedditoRitenute</b> with a plus sign. A dashed box labeled <b>m730:Opzione</b> is also shown, connected to the <b>m730:RedditoRitenute</b> box. Below the yellow box, there is a solid box labeled <b>m730:TipoReddito</b> and a dashed box labeled <b>m730:RedditoTotale</b> with a plus sign. A dashed box labeled <b>m730:QuotaImposte Successioni</b> is also shown, connected to the <b>m730:RedditoTotale</b> box.</p>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730

type	extension of <a href="#">m730:Tassazione Separata Type</a>
children	<a href="#">m730:Opzione</a> <a href="#">m730:Anno</a> <a href="#">m730:RedditoRitenute</a> <a href="#">m730:TipoReddito</a> <a href="#">m730:RedditoTotale</a> <a href="#">m730:QuotalImposteSuccessioni</a>

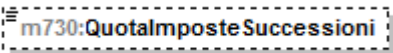
#### element **Redditi\_Eredi\_Legatari\_Type/TipoReddito**

diagram																																			
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730																																		
type	restriction of <a href="#">DatoNP Type</a>																																		
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> <tr> <td>enumeration</td><td>1</td></tr> <tr> <td>enumeration</td><td>2</td></tr> <tr> <td>enumeration</td><td>3</td></tr> <tr> <td>enumeration</td><td>4</td></tr> <tr> <td>enumeration</td><td>5</td></tr> <tr> <td>enumeration</td><td>6</td></tr> <tr> <td>enumeration</td><td>7</td></tr> <tr> <td>enumeration</td><td>8</td></tr> <tr> <td>enumeration</td><td>9</td></tr> <tr> <td>enumeration</td><td>10</td></tr> <tr> <td>enumeration</td><td>11</td></tr> <tr> <td>enumeration</td><td>12</td></tr> <tr> <td>enumeration</td><td>13</td></tr> <tr> <td>enumeration</td><td>14</td></tr> <tr> <td>enumeration</td><td>15</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*	enumeration	1	enumeration	2	enumeration	3	enumeration	4	enumeration	5	enumeration	6	enumeration	7	enumeration	8	enumeration	9	enumeration	10	enumeration	11	enumeration	12	enumeration	13	enumeration	14	enumeration	15
Kind	Value																																		
pattern	[1-9]{1}[0-9]*																																		
enumeration	1																																		
enumeration	2																																		
enumeration	3																																		
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enumeration	13																																		
enumeration	14																																		
enumeration	15																																		

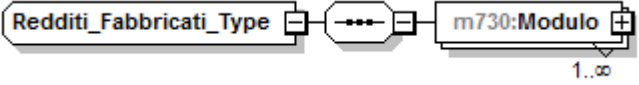
#### element **Redditi\_Eredi\_Legatari\_Type/RedditoTotale**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP Type</a>				
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

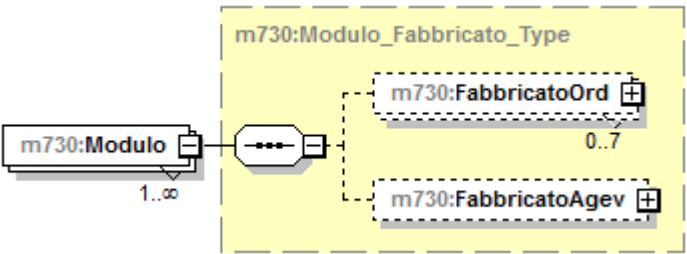
#### element **Redditi\_Eredi\_Legatari\_Type/QuotalImposteSuccessioni**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP Type</a>				
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

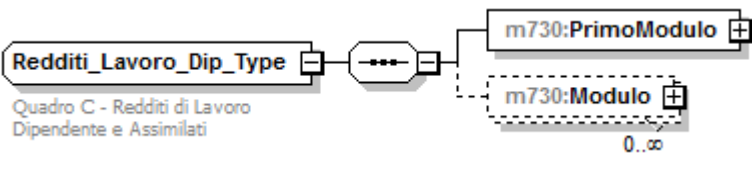
### complexType **Redditi\_Fabbricati\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:Modulo</a>

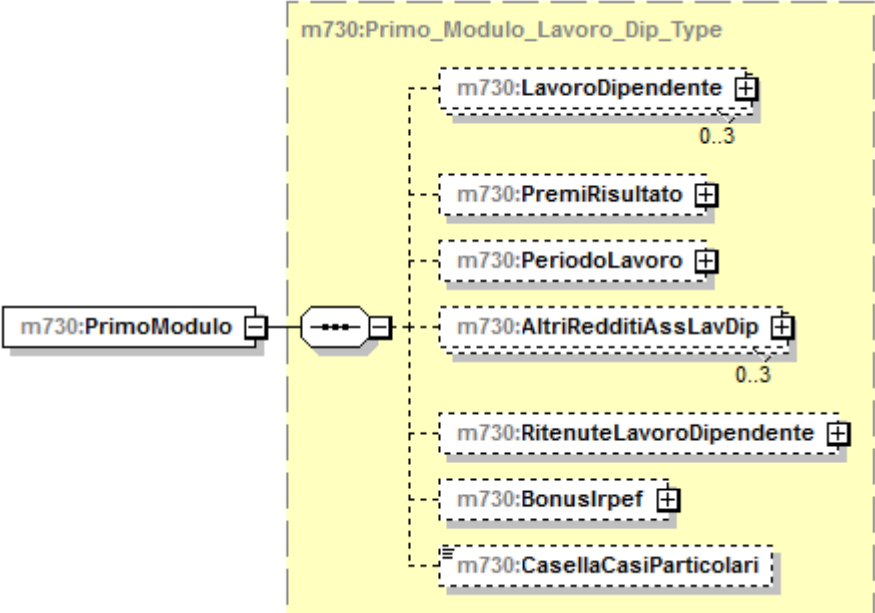
### element **Redditi\_Fabbricati\_Type/Modulo**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Modulo_Fabbricato_Type</a>
children	<a href="#">m730:FabbricatoOrd</a> <a href="#">m730:FabbricatoAgev</a>

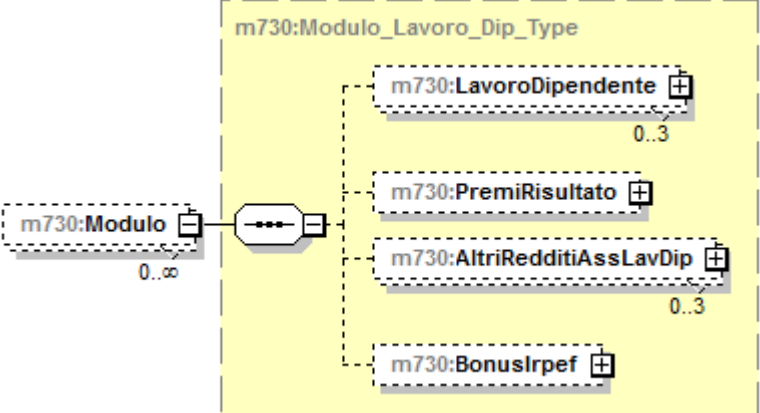
### complexType **Redditi\_Lavoro\_Dip\_Type**

diagram	 Quadro C - Redditi di Lavoro Dipendente e Assimilati
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:PrimoModulo</a> <a href="#">m730:Modulo</a>

element **Redditi\_Lavoro\_Dip\_Type/PrimoModulo**

diagram	 <p>The diagram shows a container labeled <b>m730:PrimoModulo_Lavoro_Dip_Type</b>. Inside, a solid box labeled <b>m730:PrimoModulo</b> is connected via a dashed line to a dashed box containing six elements: <b>m730:LavoroDipendente</b> (0..3), <b>m730:PremiRisultato</b>, <b>m730:PeriodoLavoro</b>, <b>m730:AltriRedditiAssLavDip</b> (0..3), <b>m730:RitenuteLavoroDipendente</b>, and <b>m730:Bonuslrpef</b>. A dashed box labeled <b>m730:CasellaCasiParticolari</b> is also present at the bottom of the container.</p>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Primo_Modulo_Lavoro_Dip_Type</a>
children	<a href="#">m730:LavoroDipendente</a> <a href="#">m730:PremiRisultato</a> <a href="#">m730:PeriodoLavoro</a> <a href="#">m730:AltriRedditiAssLavDip</a> <a href="#">m730:RitenuteLavoroDipendente</a> <a href="#">m730:Bonuslrpef</a> <a href="#">m730:CasellaCasiParticolari</a>

element **Redditi\_Lavoro\_Dip\_Type/Modulo**

diagram	 <p>The diagram shows a container labeled <b>m730:Modulo_Lavoro_Dip_Type</b>. Inside, a dashed box labeled <b>m730:Modulo</b> (0..∞) is connected via a dashed line to a dashed box containing four elements: <b>m730:LavoroDipendente</b> (0..3), <b>m730:PremiRisultato</b>, <b>m730:AltriRedditiAssLavDip</b> (0..3), and <b>m730:Bonuslrpef</b>.</p>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Modulo_Lavoro_Dip_Type</a>
children	<a href="#">m730:LavoroDipendente</a> <a href="#">m730:PremiRisultato</a> <a href="#">m730:AltriRedditiAssLavDip</a> <a href="#">m730:Bonuslrpef</a>



### complexType **Redditi\_Ritenute\_Spese\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	extension of <a href="#">m730:Redditi_Ritenute_Type</a>
children	<a href="#">m730:ImportoRitenute</a> <a href="#">m730:ImportoSpese</a>

### element **Redditi\_Ritenute\_Spese\_Type/ImportoSpese**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-9]{1}[0-9]*</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				


### complexType **Redditi\_Ritenute\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:ImportoRitenute</a> <a href="#">m730:ImportoSpese</a>

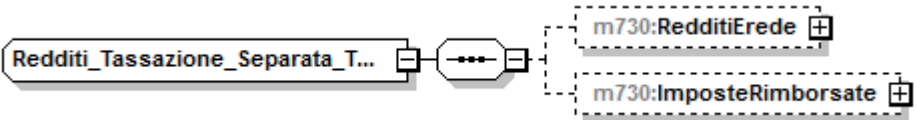
### element **Redditi\_Ritenute\_Type/ImportoRitenute**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-9]{1}[0-9]*</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

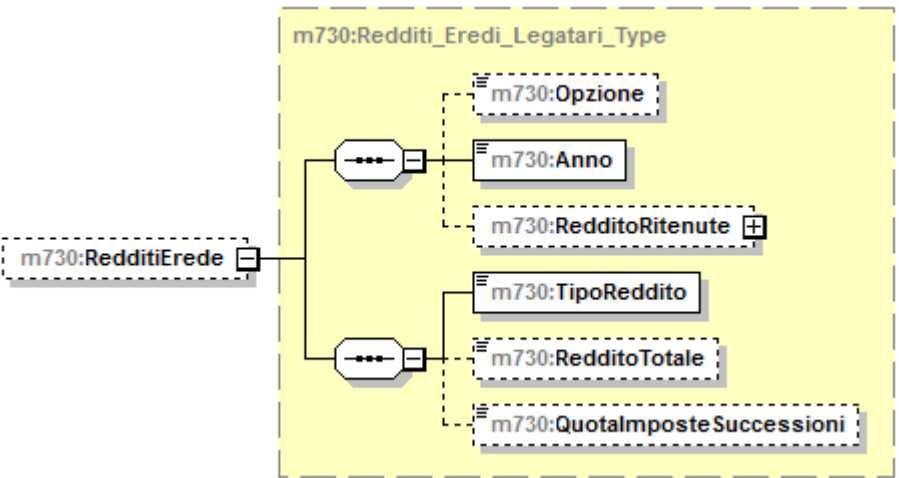
element **Redditi\_Ritenute\_Type/ImportoRitenute**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP_Type</a>
facets	Kind Value pattern [1-9]{1}[0-9]*

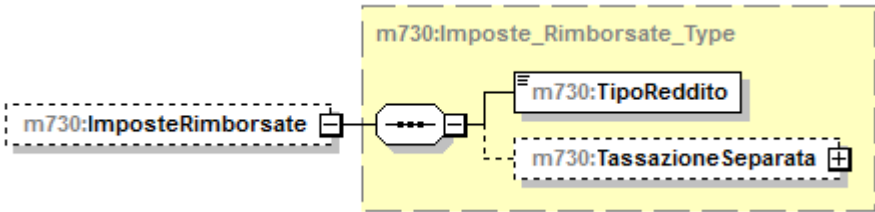
complexType **Redditi\_Tassazione\_Separata\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:RedditiErede</a> <a href="#">m730:ImposteRimborsate</a>

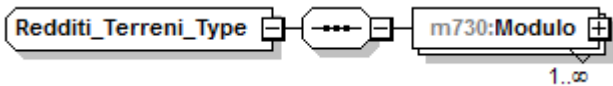
element **Redditi\_Tassazione\_Separata\_Type/RedditiErede**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Redditi Eredi Legatari Type</a>
children	<a href="#">m730:Opzione</a> <a href="#">m730:Anno</a> <a href="#">m730:RedditoRitenute</a> <a href="#">m730:TipoReddito</a> <a href="#">m730:RedditoTotale</a> <a href="#">m730:QuotaImposteSuccessioni</a>

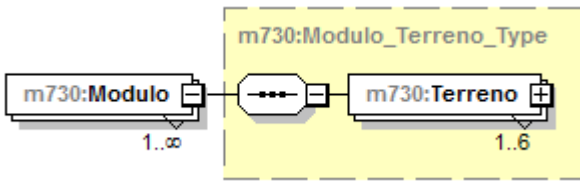
element **Redditi\_Tassazione\_Separata\_Type/ImposteRimborsate**

diagram	 <p>The diagram shows the <b>m730:ImposteRimborsate</b> element (dashed box) connected to a container (octagon) which contains <b>m730:TipoReddito</b> and <b>m730:TassazioneSeparata</b> (dashed box). The entire structure is enclosed in a yellow dashed box labeled <b>m730:Imposte_Rimborsate_Type</b>.</p>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Imposte_Rimborsate_Type</a>
children	<a href="#">m730:TipoReddito</a> <a href="#">m730:TassazioneSeparata</a>

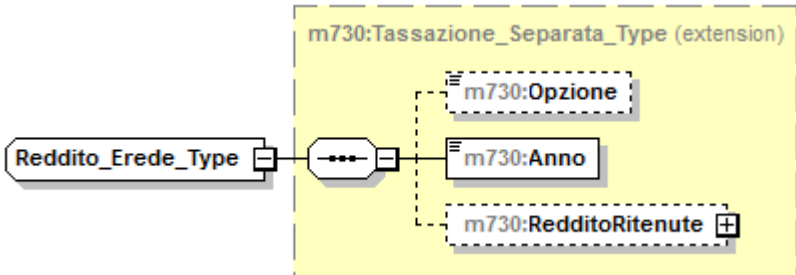
complexType **Redditi\_Terreni\_Type**

diagram	 <p>The diagram shows the <b>Redditi_Terreni_Type</b> element connected to a container (octagon) which contains <b>m730:Modulo</b>. The cardinality <b>1..∞</b> is shown below <b>m730:Modulo</b>.</p>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:Modulo</a>

element **Redditi\_Terreni\_Type/Modulo**

diagram	 <p>The diagram shows the <b>m730:Modulo</b> element connected to a container (octagon) which contains <b>m730:Terreno</b>. The cardinality <b>1..∞</b> is shown below <b>m730:Modulo</b> and <b>1..6</b> is shown below <b>m730:Terreno</b>. The entire structure is enclosed in a yellow dashed box labeled <b>m730:Modulo_Terreno_Type</b>.</p>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Modulo_Terreno_Type</a>
children	<a href="#">m730:Terreno</a>

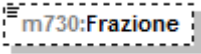
complexType **Reddito\_Erede\_Type**

diagram	 <p>The diagram shows the <b>Reddito_Erede_Type</b> element connected to a container (octagon) which contains <b>m730:Opzione</b>, <b>m730:Anno</b>, and <b>m730:RedditoRitenute</b> (dashed box). The entire structure is enclosed in a yellow dashed box labeled <b>m730:Tassazione_Separata_Type (extension)</b>.</p>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730

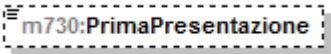


namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoAN_Type</a>	
facets	Kind	Value
	pattern	(([0-9A-Z\-\_]\&quot;){1}([ 0-9A-Z&amp;#39;]\&quot; [\-\. _ /^\v\(\)\ À É È Ì Ò Ù Ü &quot; \\ / +])*)

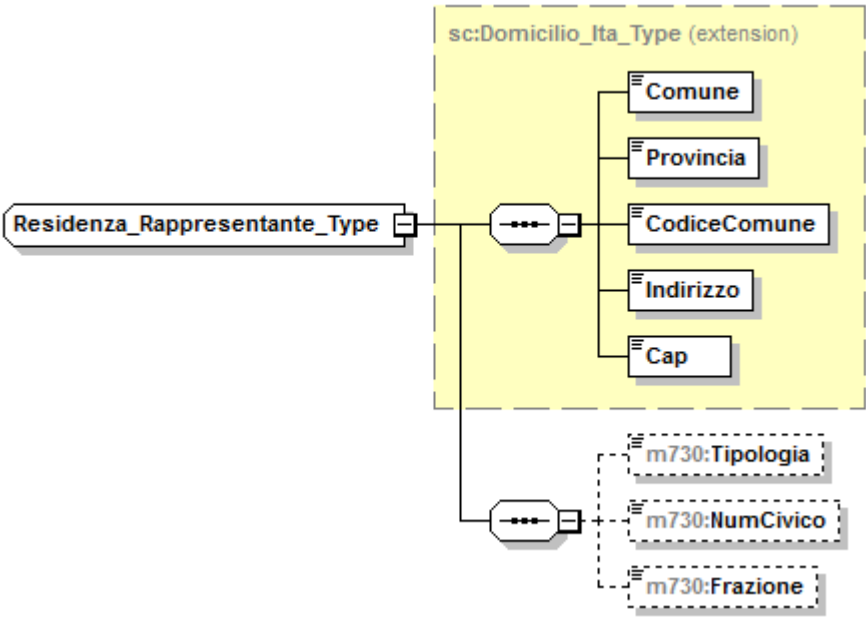
#### element **Residenza\_Anagrafica\_730\_Type/Frazione**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoAN_Type</a>	
facets	Kind	Value
	pattern	(([0-9A-Z\-\_]\&quot;){1}([ 0-9A-Z&amp;#39;]\&quot; [\-\. _ /^\v\(\)\ À É È Ì Ò Ù Ü &quot; \\ / +])*)

#### element **Residenza\_Anagrafica\_730\_Type/PrimaPresentazione**

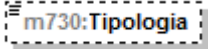
diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoCB_Type</a>	
facets	Kind	Value
	pattern	[01]

#### complexType **Residenza\_Rappresentante\_Type**

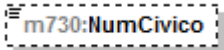
diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	extension of <a href="#">Domicilio_Ita_Type</a>	

children	<a href="#">Comune</a> <a href="#">Provincia</a> <a href="#">CodiceComune</a> <a href="#">Indirizzo</a> <a href="#">Cap</a> <a href="#">m730:Tipologia</a> <a href="#">m730:NumCivico</a> <a href="#">m730:Frazione</a>
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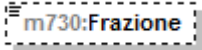
#### element **Residenza\_Rappresentante\_Type/Tipologia**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoAN_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>([0-9A-Z\-\_]{"1}([ 0-9A-Z&amp;amp;#x201E;] \- \., / "^\(\) \) À È É Ì Ò Ù Ü &amp;quot;;\\ / +)*</td></tr> </table>	Kind	Value	pattern	([0-9A-Z\-\_]{"1}([ 0-9A-Z&amp;#x201E;] \- \., / "^\(\) \) À È É Ì Ò Ù Ü &quot;;\\ / +)*
Kind	Value				
pattern	([0-9A-Z\-\_]{"1}([ 0-9A-Z&amp;#x201E;] \- \., / "^\(\) \) À È É Ì Ò Ù Ü &quot;;\\ / +)*				

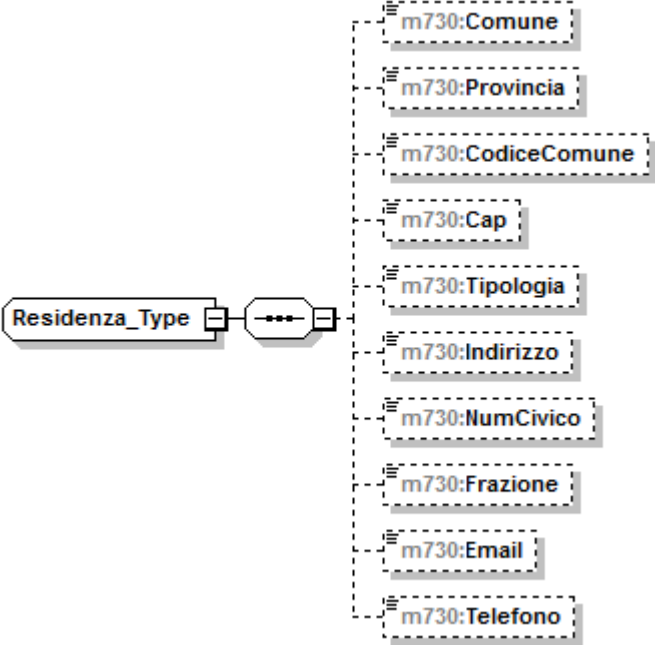
#### element **Residenza\_Rappresentante\_Type/NumCivico**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoAN_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>([0-9A-Z\-\_]{"1}([ 0-9A-Z&amp;amp;#x201E;] \- \., / "^\(\) \) À È É Ì Ò Ù Ü &amp;quot;;\\ / +)*</td></tr> </table>	Kind	Value	pattern	([0-9A-Z\-\_]{"1}([ 0-9A-Z&amp;#x201E;] \- \., / "^\(\) \) À È É Ì Ò Ù Ü &quot;;\\ / +)*
Kind	Value				
pattern	([0-9A-Z\-\_]{"1}([ 0-9A-Z&amp;#x201E;] \- \., / "^\(\) \) À È É Ì Ò Ù Ü &quot;;\\ / +)*				

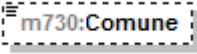
#### element **Residenza\_Rappresentante\_Type/Frazione**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoAN_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>([0-9A-Z\-\_]{"1}([ 0-9A-Z&amp;amp;#x201E;] \- \., / "^\(\) \) À È É Ì Ò Ù Ü &amp;quot;;\\ / +)*</td></tr> </table>	Kind	Value	pattern	([0-9A-Z\-\_]{"1}([ 0-9A-Z&amp;#x201E;] \- \., / "^\(\) \) À È É Ì Ò Ù Ü &quot;;\\ / +)*
Kind	Value				
pattern	([0-9A-Z\-\_]{"1}([ 0-9A-Z&amp;#x201E;] \- \., / "^\(\) \) À È É Ì Ò Ù Ü &quot;;\\ / +)*				

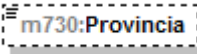
## complexType **Residenza\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:Comune</a> <a href="#">m730:Provincia</a> <a href="#">m730:CodiceComune</a> <a href="#">m730:Cap</a> <a href="#">m730:Tipologia</a> <a href="#">m730:Indirizzo</a> <a href="#">m730:NumCivico</a> <a href="#">m730:Frazione</a> <a href="#">m730:Email</a> <a href="#">m730:Telefono</a>

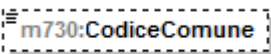
## element **Residenza\_Type/Comune**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoAN_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>(([0-9A-Z-])&amp;quot;){1}([ 0-9A-Z&amp;amp;:] "-\\- , / "^\(\ )\ À È É Ì Ò Ù Ü &amp;quot; \\N \\+)*</td> </tr> </tbody> </table>	Kind	Value	pattern	(([0-9A-Z-])&quot;){1}([ 0-9A-Z&amp;:] "-\\- , / "^\(\ )\ À È É Ì Ò Ù Ü &quot; \\N \\+)*
Kind	Value				
pattern	(([0-9A-Z-])&quot;){1}([ 0-9A-Z&amp;:] "-\\- , / "^\(\ )\ À È É Ì Ò Ù Ü &quot; \\N \\+)*				

## element **Residenza\_Type/Provincia**

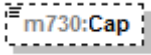
diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">PR_Type</a>

## element **Residenza\_Type/CodiceComune**

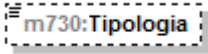
diagram	
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namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoAN_Type</a>	
facets	Kind	Value
	pattern	(([0-9A-Z\-\]]&quot;){1}([ 0-9A-Z&amp;]]"[-\., /°\^\\(\ )À È É Ì Ò Ù Ü &quot;;\\ / +)*

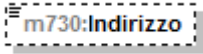
#### element **Residenza\_Type/Cap**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoAN_Type</a>	
facets	Kind	Value
	pattern	(([0-9A-Z\-\]]&quot;){1}([ 0-9A-Z&amp;]]"[-\., /°\^\\(\ )À È É Ì Ò Ù Ü &quot;;\\ / +)*

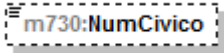
#### element **Residenza\_Type/Tipologia**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoAN_Type</a>	
facets	Kind	Value
	pattern	(([0-9A-Z\-\]]&quot;){1}([ 0-9A-Z&amp;]]"[-\., /°\^\\(\ )À È É Ì Ò Ù Ü &quot;;\\ / +)*

#### element **Residenza\_Type/Indirizzo**

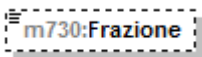
diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoAN_Type</a>	
facets	Kind	Value
	pattern	(([0-9A-Z\-\]]&quot;){1}([ 0-9A-Z&amp;]]"[-\., /°\^\\(\ )À È É Ì Ò Ù Ü &quot;;\\ / +)*

#### element **Residenza\_Type/NumCivico**

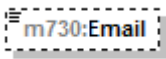
diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoAN_Type</a>	
facets	Kind	Value
	pattern	(([0-9A-Z\-\]]&quot;){1}([ 0-9A-Z&amp;]]"[-\., /°\^\\(\ )À È É Ì Ò Ù Ü &quot;;\\ / +)*




### element **Residenza\_Type/Frazione**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoAN_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>(([0-9A-Z\-\&amp;quot;]{1}([ 0-9A-Z&amp;amp;]) [\-\.\, / ° °\°\(\ )\ À È É Ì Ò Ù Ü &amp;quot; \\ / +])*</td> </tr> </tbody> </table>	Kind	Value	pattern	(([0-9A-Z\-\&quot;]{1}([ 0-9A-Z&amp;]) [\-\.\, / ° °\°\(\ )\ À È É Ì Ò Ù Ü &quot; \\ / +])*
Kind	Value				
pattern	(([0-9A-Z\-\&quot;]{1}([ 0-9A-Z&amp;]) [\-\.\, / ° °\°\(\ )\ À È É Ì Ò Ù Ü &quot; \\ / +])*				

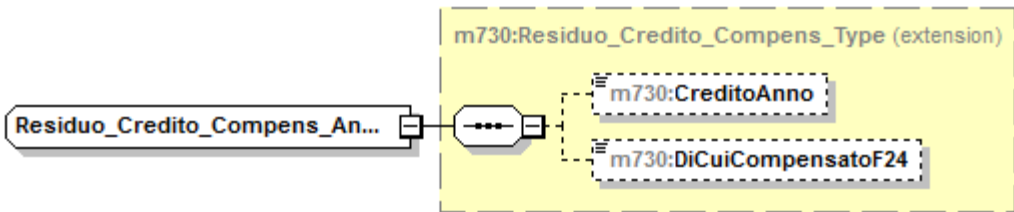
### element **Residenza\_Type/Email**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoEM_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[a-zA-Z0-9._%!\-'\&amp;quot;?^~=]+@[a-zA-Z0-9.\-]+\.[a-zA-Z]{2,4}</td> </tr> </tbody> </table>	Kind	Value	pattern	[a-zA-Z0-9._%!\-'\&quot;?^~=]+@[a-zA-Z0-9.\-]+\.[a-zA-Z]{2,4}
Kind	Value				
pattern	[a-zA-Z0-9._%!\-'\&quot;?^~=]+@[a-zA-Z0-9.\-]+\.[a-zA-Z]{2,4}				

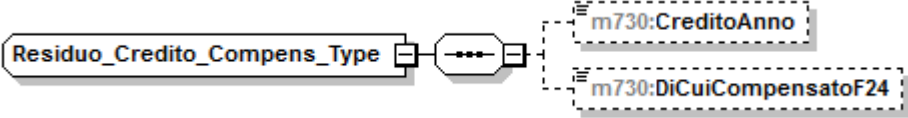
### element **Residenza\_Type/Telefono**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoAN_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>(([0-9A-Z\-\&amp;quot;]{1}([ 0-9A-Z&amp;amp;]) [\-\.\, / ° °\°\(\ )\ À È É Ì Ò Ù Ü &amp;quot; \\ / +])*</td> </tr> </tbody> </table>	Kind	Value	pattern	(([0-9A-Z\-\&quot;]{1}([ 0-9A-Z&amp;]) [\-\.\, / ° °\°\(\ )\ À È É Ì Ò Ù Ü &quot; \\ / +])*
Kind	Value				
pattern	(([0-9A-Z\-\&quot;]{1}([ 0-9A-Z&amp;]) [\-\.\, / ° °\°\(\ )\ À È É Ì Ò Ù Ü &quot; \\ / +])*				

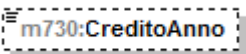
### complexType **Residuo\_Credito\_Compens\_Annolmposta\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	extension of <a href="#">m730:Residuo_Credito_Compens_Type</a>
children	<a href="#">m730:CreditoAnno</a> <a href="#">m730:DiCuiCompensatoF24</a>

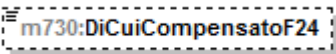
### complexType **Residuo\_Credito\_Compens\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:CreditoAnno</a> <a href="#">m730:DiCuiCompensatoF24</a>

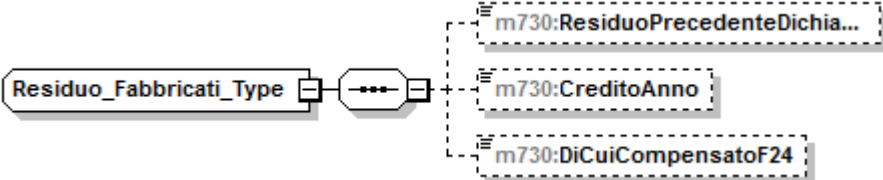
### element **Residuo\_Credito\_Compens\_Type/CreditoAnno**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-9]{1}[0-9]*</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

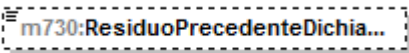
### element **Residuo\_Credito\_Compens\_Type/DiCuiCompensatoF24**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-9]{1}[0-9]*</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

### complexType **Residuo\_Fabbricati\_Type**

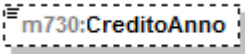
diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:ResiduoPrecedenteDichiarazione</a> <a href="#">m730:CreditoAnno</a> <a href="#">m730:DiCuiCompensatoF24</a>

### element **Residuo\_Fabbricati\_Type/ResiduoPrecedenteDichiarazione**

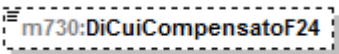
diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP_Type</a>

facets	Kind pattern	Value [1-9]{1}[0-9]*
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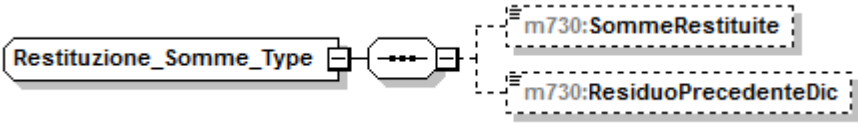
#### element **Residuo\_Fabbricati\_Type/CreditoAnno**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind pattern	Value [1-9]{1}[0-9]*

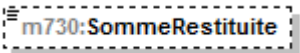
#### element **Residuo\_Fabbricati\_Type/DiCuiCompensatoF24**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind pattern	Value [1-9]{1}[0-9]*

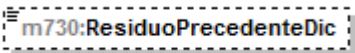
#### complexType **Restituzione\_Somme\_Type**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
children	<a href="#">m730:SommeRestituite</a> <a href="#">m730:ResiduoPrecedenteDic</a>	

#### element **Restituzione\_Somme\_Type/SommeRestituite**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind pattern	Value [1-9]{1}[0-9]*

#### element **Restituzione\_Somme\_Type/ResiduoPrecedenteDic**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	

type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*

#### complexType **Rettifica\_Type**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
children	<a href="#">m730:Quadro</a> <a href="#">m730:Rigo</a> <a href="#">m730:Colonna</a> <a href="#">m730:Modulo</a> <a href="#">m730:DatoRimosso</a>	

#### element **Rettifica\_Type/Quadro**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoAN_Type</a>	
facets	Kind	Value
	pattern	([0-9A-Z\-\_]&quot;){1}([ 0-9A-Z&amp;#92; \" \\- \\. \\/ \" \\\" \\( \\) \\À \\É \\È \\Ò \\Ù \\Ü &quot; \\\" \\+)*

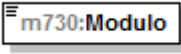
#### element **Rettifica\_Type/Rigo**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*


#### element **Rettifica\_Type/Colonna**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*

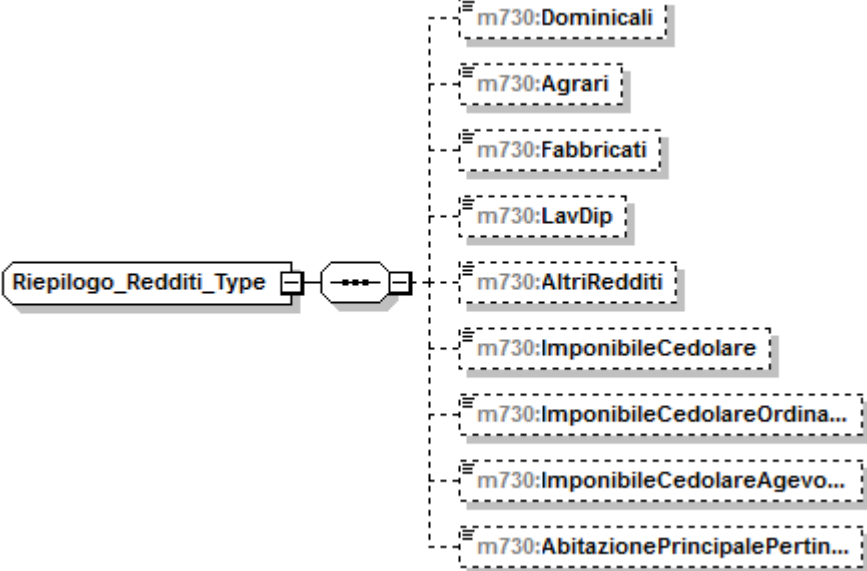
### element Rettifica\_Type/Modulo

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				


### element Rettifica\_Type/DatoRimosso

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoCB_Type</a>				
facets	<table border="1"> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[01]</td></tr> </table>	Kind	Value	pattern	[01]
Kind	Value				
pattern	[01]				

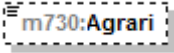
### complexType Riepilogo\_Reddit\_i\_Type

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:Dominicali</a> <a href="#">m730:Agrari</a> <a href="#">m730:Fabbricati</a> <a href="#">m730:LavDip</a> <a href="#">m730:AltriRedditi</a> <a href="#">m730:ImponibileCedolare</a> <a href="#">m730:ImponibileCedolareOrdinario</a> <a href="#">m730:ImponibileCedolareAgevolato</a> <a href="#">m730:AbitazionePrincipalePertinenze</a>


element **Riepilogo\_Reddito\_Type/Dominicali**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP_Type</a>
facets	Kind Value pattern [1-9]{1}[0-9]*

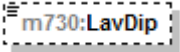
element **Riepilogo\_Reddito\_Type/Agrari**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP_Type</a>
facets	Kind Value pattern [1-9]{1}[0-9]*


element **Riepilogo\_Reddito\_Type/Fabbricati**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP_Type</a>
facets	Kind Value pattern [1-9]{1}[0-9]*

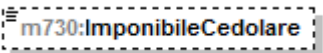
element **Riepilogo\_Reddito\_Type/LavDip**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP_Type</a>
facets	Kind Value pattern [1-9]{1}[0-9]*

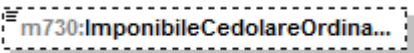
element **Riepilogo\_Reddito\_Type/AltriRedditi**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP_Type</a>
facets	Kind Value pattern [1-9]{1}[0-9]*

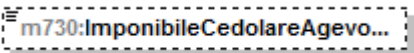
element **Riepilogo\_Reddit\_Type/ImponibileCedolare**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

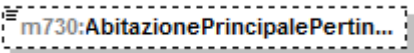
element **Riepilogo\_Reddit\_Type/ImponibileCedolareOrdinario**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

element **Riepilogo\_Reddit\_Type/ImponibileCedolareAgevolato**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

element **Riepilogo\_Reddit\_Type/AbitazionePrincipalePertinenze**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

## complexType **Ritenute\_Acconti\_Sospesi\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:CodiceEvento</a> <a href="#">m730:lrp ef</a> <a href="#">m730:AddRegionalelrp ef</a> <a href="#">m730:AddComunalelrp ef</a> <a href="#">m730:SostitutivaPremi</a> <a href="#">m730:Cedolare Secca</a>

## element **Ritenute\_Acconti\_Sospesi\_Type/CodiceEvento**

diagram																					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730																				
type	<a href="#">m730:Codice Evento Eccezionale Type</a>																				
facets	<table> <thead> <tr> <th>Kind</th><th>Value</th></tr> </thead> <tbody> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> <tr> <td>enumeration</td><td>1</td></tr> <tr> <td>enumeration</td><td>2</td></tr> <tr> <td>enumeration</td><td>3</td></tr> <tr> <td>enumeration</td><td>4</td></tr> <tr> <td>enumeration</td><td>5</td></tr> <tr> <td>enumeration</td><td>6</td></tr> <tr> <td>enumeration</td><td>7</td></tr> <tr> <td>enumeration</td><td>8</td></tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*	enumeration	1	enumeration	2	enumeration	3	enumeration	4	enumeration	5	enumeration	6	enumeration	7	enumeration	8
Kind	Value																				
pattern	[1-9]{1}[0-9]*																				
enumeration	1																				
enumeration	2																				
enumeration	3																				
enumeration	4																				
enumeration	5																				
enumeration	6																				
enumeration	7																				
enumeration	8																				

## element **Ritenute\_Acconti\_Sospesi\_Type/lrp ef**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP Type</a>				
facets	<table> <thead> <tr> <th>Kind</th><th>Value</th></tr> </thead> <tbody> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

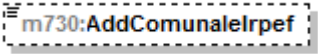
## element **Ritenute\_Acconti\_Sospesi\_Type/AddRegionalelrp ef**

diagram	
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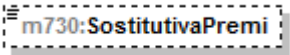


namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*

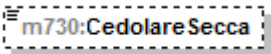
#### element **Ritenute\_Acconti\_Sospesi\_Type/AddComunaleIrpef**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*

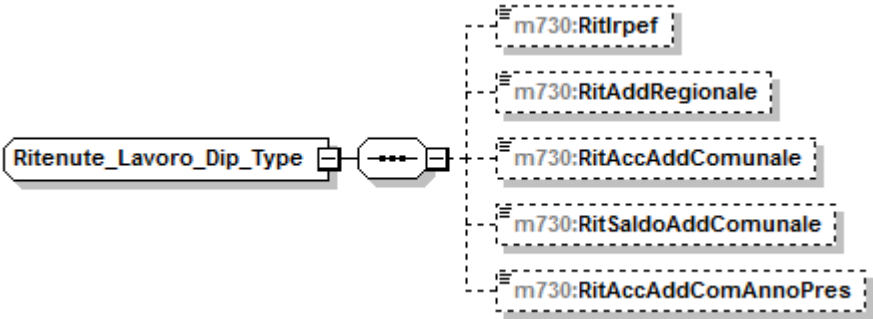
#### element **Ritenute\_Acconti\_Sospesi\_Type/SostitutivaPremi**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*

#### element **Ritenute\_Acconti\_Sospesi\_Type/CedolareSecca**


diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*

#### complexType **Ritenute\_Lavoro\_Dip\_Type**

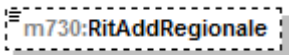
diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	

children	<a href="#">m730:Ritlrpef</a> <a href="#">m730:RitAddRegionale</a> <a href="#">m730:RitAccAddComunale</a> <a href="#">m730:RitSaldoAddComunale</a> <a href="#">m730:RitAccAddComAnnoPres</a>
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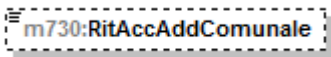
#### element **Ritenute\_Lavoro\_Dip\_Type/Ritlrpef**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP_Type</a>
facets	Kind Value pattern [1-9]{1}[0-9]*

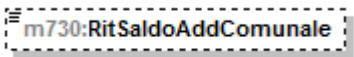
#### element **Ritenute\_Lavoro\_Dip\_Type/RitAddRegionale**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP_Type</a>
facets	Kind Value pattern [1-9]{1}[0-9]*

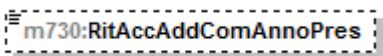
#### element **Ritenute\_Lavoro\_Dip\_Type/RitAccAddComunale**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP_Type</a>
facets	Kind Value pattern [1-9]{1}[0-9]*

#### element **Ritenute\_Lavoro\_Dip\_Type/RitSaldoAddComunale**

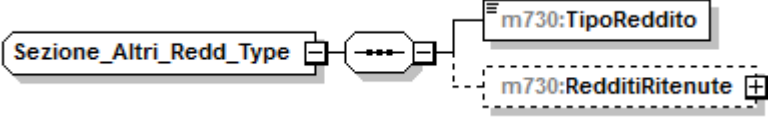
diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoNP_Type</a>
facets	Kind Value pattern [1-9]{1}[0-9]*

#### element **Ritenute\_Lavoro\_Dip\_Type/RitAccAddComAnnoPres**


diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730

type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*

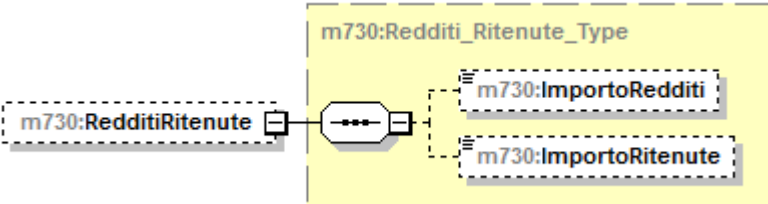
#### complexType **Sezione\_Altri\_Redd\_Type**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
children	<a href="#">m730:TipoReddito</a> <a href="#">m730:RedditiRitenute</a>	

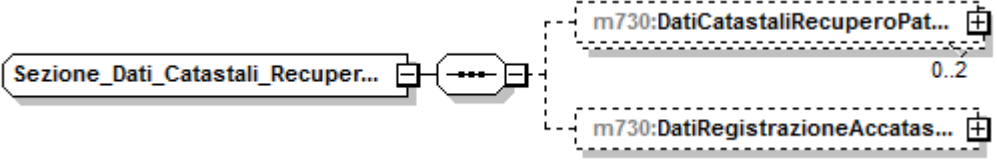
#### element **Sezione\_Altri\_Redd\_Type/TipoReddito**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">m730:Tipo_Reddito_Da1a8_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*
	enumeration	1
	enumeration	2
	enumeration	3
	enumeration	4
	enumeration	5
	enumeration	6
	enumeration	7
	enumeration	8

#### element **Sezione\_Altri\_Redd\_Type/RedditiRitenute**

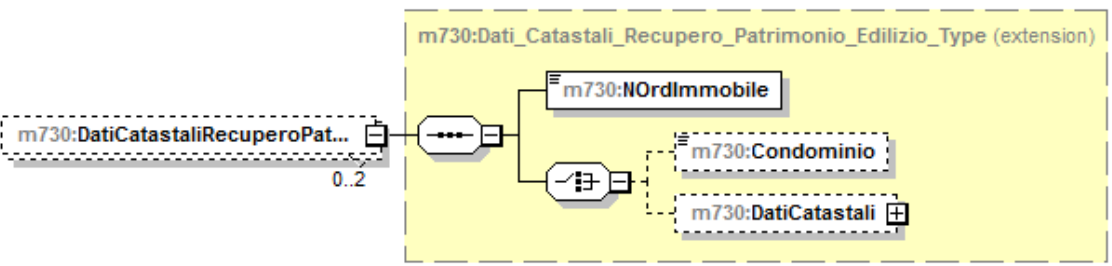
diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">m730:Redditi_Ritenute_Type</a>	
children	<a href="#">m730:ImportoRedditi</a> <a href="#">m730:ImportoRitenute</a>	

# complexType **Sezione\_Dati\_Catastali\_Recupero\_Patrimonio\_Edilizio\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:DatiCatastaliRecuperoPatrimonioEdilizio</a> <a href="#">m730:DatiRegistrazioneAccatastamentoRecuperoPatrimonio_Edilizio</a>

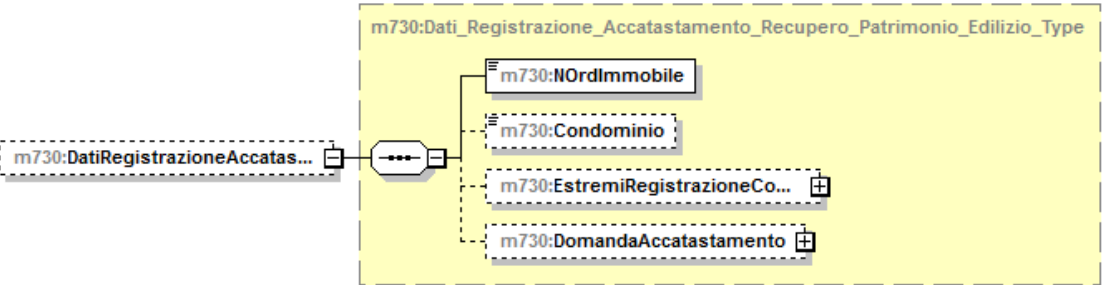
## element

### **Sezione\_Dati\_Catastali\_Recupero\_Patrimonio\_Edilizio\_Type/DatiCatastaliRecuperoPatrimonioEdilizio**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	extension of <a href="#">m730:Dati_Catastali_Recupero_Patrimonio_Edilizio_Type</a>
children	<a href="#">m730:NOrdImmobile</a> <a href="#">m730:Condominio</a> <a href="#">m730:DatiCatastali</a>

## element

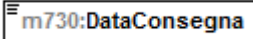
### **Sezione\_Dati\_Catastali\_Recupero\_Patrimonio\_Edilizio\_Type/DatiRegistrazioneAccatastamentoRecuperoPatrimonio\_Edilizio**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Dati_Registrazione_Accatastamento_Recupero_Patrimonio_Edilizio_Type</a>
children	<a href="#">m730:NOrdImmobile</a> <a href="#">m730:Condominio</a> <a href="#">m730:EstremiRegistrazioneContratto</a> <a href="#">m730:DomandaAccatastamento</a>

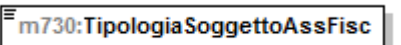
complexType **Soggetto\_Assistenza\_Fiscale\_Doc\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:DataConsegna</a> <a href="#">m730:TipologiaSoggettoAssFisc</a> <a href="#">m730:SostitutoCF</a> <a href="#">m730:DatiCafDoc</a> <a href="#">m730:DatiProfessionistaDoc</a> <a href="#">m730:DatiAssociazioneDoc</a> <a href="#">m730:AgenziaEntrate</a>


element **Soggetto\_Assistenza\_Fiscale\_Doc\_Type/DataConsegna**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoDT_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>((([0-9][1-9][12][0-9][301])([0-9][13578][1012](\d{4})))((([0-9][1-9][12][0-9][30][0-9][469][11](\d{4})))((([0-9][1-9][10-9][20-8][0-9][2](\d{4})))((29)(02)([0-9][2468][04800]))((29)(02)([13579][2600]))((29)(02)([0-9][0-9][0-9][48]))((29)(02)([0-9][0-9][2468][048]))))((29)(02)([0-9][0-9][13579][26]))</td> </tr> </tbody> </table>	Kind	Value	pattern	((([0-9][1-9][12][0-9][301])([0-9][13578][1012](\d{4})))((([0-9][1-9][12][0-9][30][0-9][469][11](\d{4})))((([0-9][1-9][10-9][20-8][0-9][2](\d{4})))((29)(02)([0-9][2468][04800]))((29)(02)([13579][2600]))((29)(02)([0-9][0-9][0-9][48]))((29)(02)([0-9][0-9][2468][048]))))((29)(02)([0-9][0-9][13579][26]))
Kind	Value				
pattern	((([0-9][1-9][12][0-9][301])([0-9][13578][1012](\d{4})))((([0-9][1-9][12][0-9][30][0-9][469][11](\d{4})))((([0-9][1-9][10-9][20-8][0-9][2](\d{4})))((29)(02)([0-9][2468][04800]))((29)(02)([13579][2600]))((29)(02)([0-9][0-9][0-9][48]))((29)(02)([0-9][0-9][2468][048]))))((29)(02)([0-9][0-9][13579][26]))				

element **Soggetto\_Assistenza\_Fiscale\_Doc\_Type/TipologiaSoggettoAssFisc**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">m730:Tipologia_Soggetto_Ass_Fisc_Type</a>	
facets	Kind	Value
	pattern	[1-9]
	enumeration	1
	enumeration	2
	enumeration	3
	enumeration	4
	enumeration	5

element **Soggetto\_Assistenza\_Fiscale\_Doc\_Type/SostitutoCF**

diagram	
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namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoCF_Type</a>	
facets	Kind	Value
	pattern	[0-9]{11}[A-Z]{6}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{3}[A-Z]{1}

element **Soggetto\_Assistenza\_Fiscale\_Doc\_Type/DatiCafDoc**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	extension of <a href="#">m730:Dati_CAF_Type</a>	
children	<a href="#">m730:CFCaf</a> <a href="#">m730:DenominazioneCaf</a> <a href="#">m730:NumeroAlbo</a> <a href="#">m730:CFResponsabile</a> <a href="#">m730:CognomeResponsabile</a> <a href="#">m730:NomeResponsabile</a> <a href="#">m730:CF Soc Servizi</a> <a href="#">m730:Id Sede Periferica</a> <a href="#">m730:Casella Attestazione Caf</a>	

element **Soggetto\_Assistenza\_Fiscale\_Doc\_Type/DatiCafDoc/CFResponsabile**


diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoCF_Type</a>	
facets	Kind	Value
	pattern	[0-9]{11}[A-Z]{6}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{3}[A-Z]{1}

element **Soggetto\_Assistenza\_Fiscale\_Doc\_Type/DatiCafDoc/CognomeResponsabile**

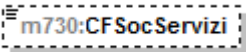
diagram		
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namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoAN_Type</a>	
facets	Kind	Value
	pattern	(([0-9A-Z\-\_]&quot;){1}([ 0-9A-Z&amp;:] ' \"- \". , / ° \"^\\(\\) À É È Ì Ò Ù Ü &quot; \\\" \\+)*

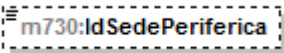
#### element **Soggetto\_Assistenza\_Fiscale\_Doc\_Type/DatiCafDoc/NomeResponsabile**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoAN_Type</a>	
facets	Kind	Value
	pattern	(([0-9A-Z\-\_]&quot;){1}([ 0-9A-Z&amp;:] ' \"- \". , / ° \"^\\(\\) À É È Ì Ò Ù Ü &quot; \\\" \\+)*

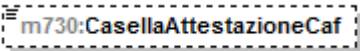
#### element **Soggetto\_Assistenza\_Fiscale\_Doc\_Type/DatiCafDoc/CF Soc Servizi**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoCN_Type</a>	
facets	Kind	Value
	pattern	[0-9]{11}

#### element **Soggetto\_Assistenza\_Fiscale\_Doc\_Type/DatiCafDoc/IdSedePeriferica**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoAN_Type</a>	
facets	Kind	Value
	pattern	(([0-9A-Z\-\_]&quot;){1}([ 0-9A-Z&amp;:] ' \"- \". , / ° \"^\\(\\) À É È Ì Ò Ù Ü &quot; \\\" \\+)*

#### element **Soggetto\_Assistenza\_Fiscale\_Doc\_Type/DatiCafDoc/CasellaAttestazioneCaf**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoCB_Type</a>	
facets	Kind	Value
	pattern	[01]

element **Soggetto\_Assistenza\_Fiscale\_Doc\_Type/DatiProfessionistaDoc**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	extension of <a href="#">m730:Dati_Professionista_Type</a>
children	<a href="#">m730:CFProfessionista</a> <a href="#">m730:CognomeProfessionista</a> <a href="#">m730:NomeProfessionista</a> <a href="#">m730:DatiNascitaProfessionista</a>

element **Soggetto\_Assistenza\_Fiscale\_Doc\_Type/DatiProfessionistaDoc/DatiNascitaProfessionista**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Dati_Nascita_PF_Type</a>
children	<a href="#">m730:Sesso</a> <a href="#">m730:DataNascita</a> <a href="#">m730:ComuneNascita</a> <a href="#">m730:ProvinciaNascita</a>



element **Soggetto\_Assistenza\_Fiscale\_Doc\_Type/DatiAssociazioneDoc**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	extension of <a href="#">m730:Dati_Associazioni_Professionale_Type</a>
children	<a href="#">m730:CFAssociazione</a> <a href="#">m730:DenominazioneAssociazione</a> <a href="#">m730:CFProfessionista</a> <a href="#">m730:CognomeProfessionista</a> <a href="#">m730:NomeProfessionista</a> <a href="#">m730:DatiNascitaProfessionista</a>

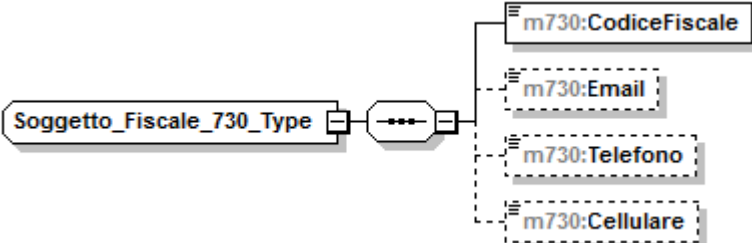
element **Soggetto\_Assistenza\_Fiscale\_Doc\_Type/DatiAssociazioneDoc/DatiNascitaProfessionista**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Dati_Nascita_PF_Type</a>
children	<a href="#">m730:Sesso</a> <a href="#">m730:DataNascita</a> <a href="#">m730:ComuneNascita</a> <a href="#">m730:ProvinciaNascita</a>

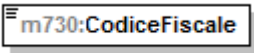
element **Soggetto\_Assistenza\_Fiscale\_Doc\_Type/AgenziaEntrate**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoCB_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[01]</td> </tr> </tbody> </table>	Kind	Value	pattern	[01]
Kind	Value				
pattern	[01]				

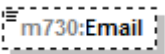
## complexType **Soggetto\_Fiscale\_730\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:CodiceFiscale</a> <a href="#">m730:Email</a> <a href="#">m730:Telefono</a> <a href="#">m730:Cellulare</a>

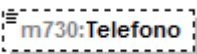
## element **Soggetto\_Fiscale\_730\_Type/CodiceFiscale**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoCF_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[0-9]{11}[A-Z]{6}[0-9LMNPQRSTUVWXYZ]{2}[A-Z]{1}[0-9LMNPQRSTUVWXYZ]{2}[A-Z]{1}[0-9LMNPQRSTUVWXYZ]{3}[A-Z]{1}</td> </tr> </tbody> </table>	Kind	Value	pattern	[0-9]{11}[A-Z]{6}[0-9LMNPQRSTUVWXYZ]{2}[A-Z]{1}[0-9LMNPQRSTUVWXYZ]{2}[A-Z]{1}[0-9LMNPQRSTUVWXYZ]{3}[A-Z]{1}
Kind	Value				
pattern	[0-9]{11}[A-Z]{6}[0-9LMNPQRSTUVWXYZ]{2}[A-Z]{1}[0-9LMNPQRSTUVWXYZ]{2}[A-Z]{1}[0-9LMNPQRSTUVWXYZ]{3}[A-Z]{1}				

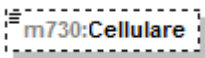
## element **Soggetto\_Fiscale\_730\_Type/Email**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoEM_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[a-zA-Z0-9._%'\-&amp;quot;?^~=]+@[a-zA-Z0-9.\-]+\.[a-zA-Z]{2,4}</td> </tr> </tbody> </table>	Kind	Value	pattern	[a-zA-Z0-9._%'\-&quot;?^~=]+@[a-zA-Z0-9.\-]+\.[a-zA-Z]{2,4}
Kind	Value				
pattern	[a-zA-Z0-9._%'\-&quot;?^~=]+@[a-zA-Z0-9.\-]+\.[a-zA-Z]{2,4}				

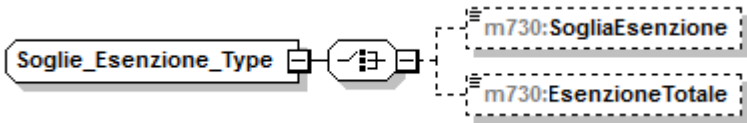
## element **Soggetto\_Fiscale\_730\_Type/Telefono**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoAN_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>(([0-9A-Z\-\]]&amp;quot;){1}([ 0-9A-Z&amp;amp;]]'\-.\., /'°\^\(\ \) À É È Ì Ò Ù Ü &amp;quot; \N \+)*</td> </tr> </tbody> </table>	Kind	Value	pattern	(([0-9A-Z\-\]]&quot;){1}([ 0-9A-Z&amp;]]'\-.\., /'°\^\(\ \) À É È Ì Ò Ù Ü &quot; \N \+)*
Kind	Value				
pattern	(([0-9A-Z\-\]]&quot;){1}([ 0-9A-Z&amp;]]'\-.\., /'°\^\(\ \) À É È Ì Ò Ù Ü &quot; \N \+)*				

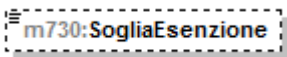
# element **Soggetto\_Fiscale\_730\_Type/Cellulare**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoAN_Type</a>				
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>(([0-9A-Z-] &amp;quot;){1}([ 0-9A-Z&amp;amp;] " - \. / "^\ \\( \) À É È Ì Ò Ù Ü &amp;quot;; \\ / +)*</td></tr> </table>	Kind	Value	pattern	(([0-9A-Z-] &quot;){1}([ 0-9A-Z&amp;] " - \. / "^\ \\( \) À É È Ì Ò Ù Ü &quot;; \\ / +)*
Kind	Value				
pattern	(([0-9A-Z-] &quot;){1}([ 0-9A-Z&amp;] " - \. / "^\ \\( \) À É È Ì Ò Ù Ü &quot;; \\ / +)*				

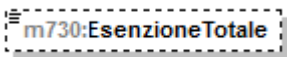
## complexType **Soglie\_Esenzione\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:SogliaEsenzione</a> <a href="#">m730:EsenzioneTotale</a>

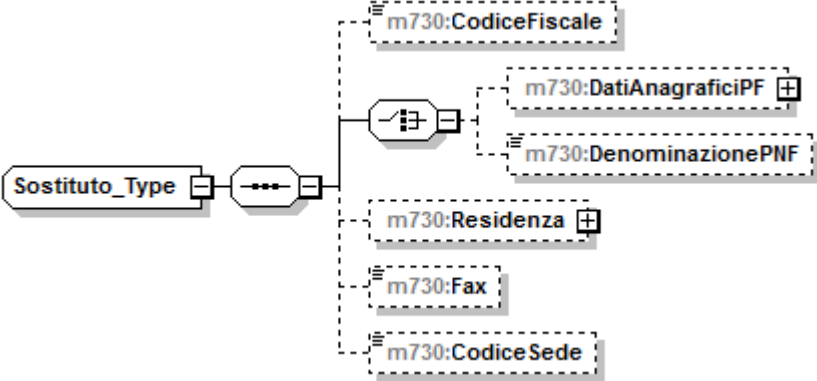
# element **Soglie\_Esenzione\_Type/SogliaEsenzione**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

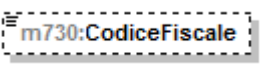
## element **Soglie\_Esenzione\_Type/EsenzioneTotale**

diagram									
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730								
type	restriction of <a href="#">DatoN1_Type</a>								
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[1-9]</td></tr> <tr> <td>enumeration</td><td>1</td></tr> <tr> <td>enumeration</td><td>2</td></tr> </table>	Kind	Value	pattern	[1-9]	enumeration	1	enumeration	2
Kind	Value								
pattern	[1-9]								
enumeration	1								
enumeration	2								

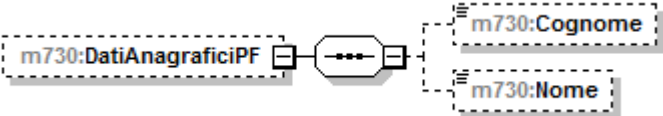
## complexType **Sostituto\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:CodiceFiscale</a> <a href="#">m730:DatiAnagraficiPF</a> <a href="#">m730:DenominazionePNF</a> <a href="#">m730:Residenza</a> <a href="#">m730:Fax</a> <a href="#">m730:Codice Sede</a>


## element **Sostituto\_Type/CodiceFiscale**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoCF_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[0-9]{11}[A-Z]{6}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{3}[A-Z]{1}</td> </tr> </tbody> </table>	Kind	Value	pattern	[0-9]{11}[A-Z]{6}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{3}[A-Z]{1}
Kind	Value				
pattern	[0-9]{11}[A-Z]{6}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{3}[A-Z]{1}				

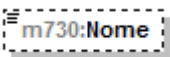
## element **Sostituto\_Type/DatiAnagraficiPF**

diagram	
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children	<a href="#">m730:Cognome</a> <a href="#">m730:Nome</a>

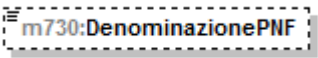
## element **Sostituto\_Type/DatiAnagraficiPF/Cognome**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoAN_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>(([0-9A-Z-] \&amp;quot;){1}([ 0-9A-Z&amp;amp;] '\- \., / \^\\(\ \\) À È É Ì Ò Ù Ü &amp;quot; \\N \\+)*</td> </tr> </tbody> </table>	Kind	Value	pattern	(([0-9A-Z-] \&quot;){1}([ 0-9A-Z&amp;] '\- \., / \^\\(\ \\) À È É Ì Ò Ù Ü &quot; \\N \\+)*
Kind	Value				
pattern	(([0-9A-Z-] \&quot;){1}([ 0-9A-Z&amp;] '\- \., / \^\\(\ \\) À È É Ì Ò Ù Ü &quot; \\N \\+)*				

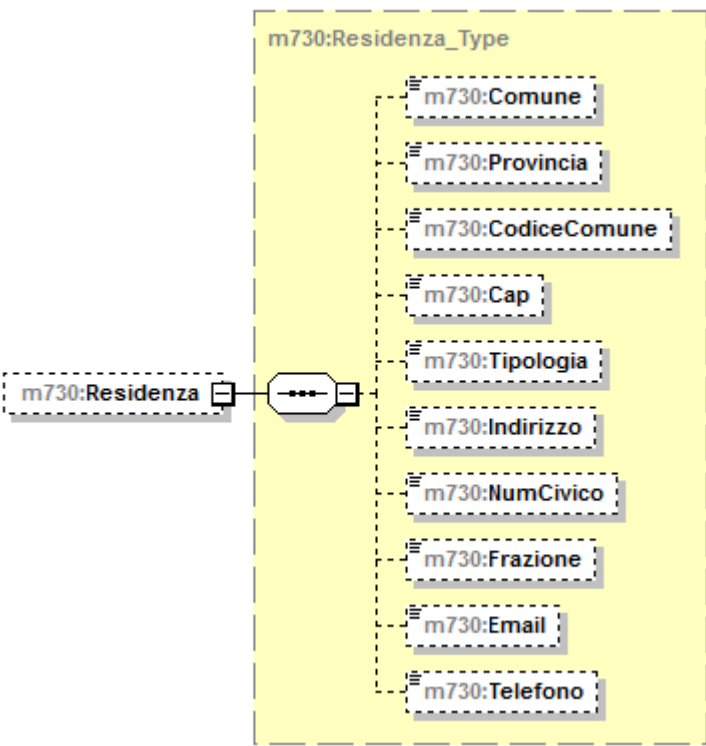
# element **Sostituto\_Type/DatiAnagraficiPF/Nome**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoAN_Type</a>
facets	Kind Value pattern ([0-9A-Z\-\&quot;]{1}([ 0-9A-Z&amp;:] '\- \. / ° \' \\( \) À É Ê Ì Ò Ù Ü &quot; \\ / +)*


# element **Sostituto\_Type/DenominazionePNF**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">DatoAN_Type</a>
facets	Kind Value pattern ([0-9A-Z\-\&quot;]{1}([ 0-9A-Z&amp;:] '\- \. / ° \' \\( \) À É Ê Ì Ò Ù Ü &quot; \\ / +)*

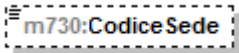
# element **Sostituto\_Type/Residenza**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Residenza_Type</a>
children	<a href="#">m730:Comune</a> <a href="#">m730:Provincia</a> <a href="#">m730:CodiceComune</a> <a href="#">m730:Cap</a> <a href="#">m730:Tipologia</a> <a href="#">m730:Indirizzo</a> <a href="#">m730:NumCivico</a> <a href="#">m730:Frazione</a> <a href="#">m730:Email</a> <a href="#">m730:Telefono</a>

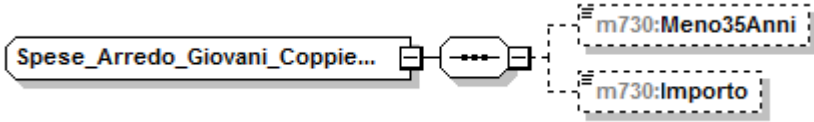
element **Sostituto\_Type/Fax**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoAN_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>([0-9A-Z\-\_]&amp;quot;){1}([ 0-9A-Z&amp;amp;:] ' - \., / ° °\°\( \) À È É Ì Ò Ù Ü &amp;quot; \ \\ /+)*</td></tr> </table>	Kind	Value	pattern	([0-9A-Z\-\_]&quot;){1}([ 0-9A-Z&amp;:] ' - \., / ° °\°\( \) À È É Ì Ò Ù Ü &quot; \ \\ /+)*
Kind	Value				
pattern	([0-9A-Z\-\_]&quot;){1}([ 0-9A-Z&amp;:] ' - \., / ° °\°\( \) À È É Ì Ò Ù Ü &quot; \ \\ /+)*				

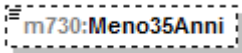
element **Sostituto\_Type/CodiceSede**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoAN_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>([0-9A-Z\-\_]&amp;quot;){1}([ 0-9A-Z&amp;amp;:] ' - \., / ° °\°\( \) À È É Ì Ò Ù Ü &amp;quot; \ \\ /+)*</td></tr> </table>	Kind	Value	pattern	([0-9A-Z\-\_]&quot;){1}([ 0-9A-Z&amp;:] ' - \., / ° °\°\( \) À È É Ì Ò Ù Ü &quot; \ \\ /+)*
Kind	Value				
pattern	([0-9A-Z\-\_]&quot;){1}([ 0-9A-Z&amp;:] ' - \., / ° °\°\( \) À È É Ì Ò Ù Ü &quot; \ \\ /+)*				

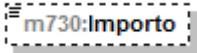
complexType **Spese\_Arredo\_Giovani\_Coppie\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:Meno35Anni</a> <a href="#">m730:Importo</a>

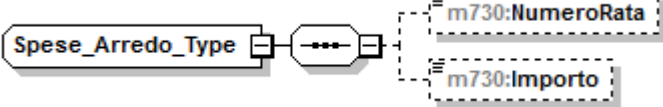
element **Spese\_Arredo\_Giovani\_Coppie\_Type/Meno35Anni**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoCB_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[01]</td></tr> </table>	Kind	Value	pattern	[01]
Kind	Value				
pattern	[01]				

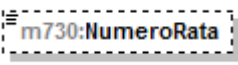
element **Spese\_Arredo\_Giovani\_Coppie\_Type/Importo**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

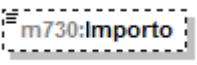
### complexType **Spese\_Arredo\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:NumeroRata</a> <a href="#">m730:Importo</a>

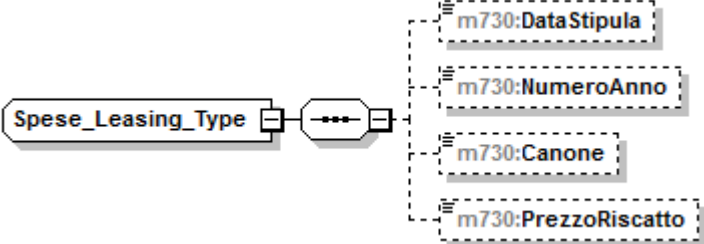
### element **Spese\_Arredo\_Type/NumeroRata**

diagram															
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730														
type	restriction of <a href="#">DatoNP_Type</a>														
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-9]{1}[0-9]*</td> </tr> <tr> <td>enumeration</td> <td>1</td> </tr> <tr> <td>enumeration</td> <td>2</td> </tr> <tr> <td>enumeration</td> <td>3</td> </tr> <tr> <td>enumeration</td> <td>4</td> </tr> <tr> <td>enumeration</td> <td>5</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*	enumeration	1	enumeration	2	enumeration	3	enumeration	4	enumeration	5
Kind	Value														
pattern	[1-9]{1}[0-9]*														
enumeration	1														
enumeration	2														
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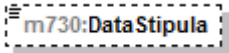
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diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-9]{1}[0-9]*</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

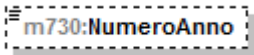
### complexType **Spese\_Leasing\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:DataStipula</a> <a href="#">m730:NumeroAnno</a> <a href="#">m730:Canone</a> <a href="#">m730:PrezzoRiscatto</a>

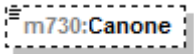
### element **Spese\_Leasing\_Type/DataStipula**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoDT_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>((([0-9]{12}[0-9]{3}[01])(0[13578][1012]\d{4})) ((([0-9]{12}[0-9]{30}(0[469][11]\d{4})) ((([0-9]{12}[0-9]{2}[0-8])(02)\d{4})) ((29)(02)([02468][048]00)) ((29)(02)([13579][26]00)) ((29)(02)([0-9][0-9][0-9][0-9][0-9][0-9][2468][048])) ((29)(02)([0-9][0-9][13579][26])))))</td> </tr> </tbody> </table>	Kind	Value	pattern	((([0-9]{12}[0-9]{3}[01])(0[13578][1012]\d{4})) ((([0-9]{12}[0-9]{30}(0[469][11]\d{4})) ((([0-9]{12}[0-9]{2}[0-8])(02)\d{4})) ((29)(02)([02468][048]00)) ((29)(02)([13579][26]00)) ((29)(02)([0-9][0-9][0-9][0-9][0-9][0-9][2468][048])) ((29)(02)([0-9][0-9][13579][26])))))
Kind	Value				
pattern	((([0-9]{12}[0-9]{3}[01])(0[13578][1012]\d{4})) ((([0-9]{12}[0-9]{30}(0[469][11]\d{4})) ((([0-9]{12}[0-9]{2}[0-8])(02)\d{4})) ((29)(02)([02468][048]00)) ((29)(02)([13579][26]00)) ((29)(02)([0-9][0-9][0-9][0-9][0-9][0-9][2468][048])) ((29)(02)([0-9][0-9][13579][26])))))				

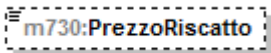
### element **Spese\_Leasing\_Type/NumeroAnno**

diagram									
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730								
type	restriction of <a href="#">DatoNP_Type</a>								
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-9]{1}[0-9]*</td> </tr> <tr> <td>enumeration</td> <td>1</td> </tr> <tr> <td>enumeration</td> <td>2</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*	enumeration	1	enumeration	2
Kind	Value								
pattern	[1-9]{1}[0-9]*								
enumeration	1								
enumeration	2								

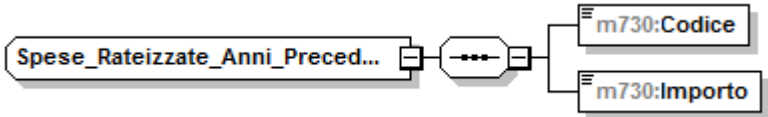
### element **Spese\_Leasing\_Type/Canone**

diagram					
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type	restriction of <a href="#">DatoNP_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-9]{1}[0-9]*</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

### element **Spese\_Leasing\_Type/PrezzoRiscatto**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	restriction of <a href="#">DatoNP_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-9]{1}[0-9]*</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

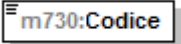
### complexType **Spese\_Rateizzate\_Anni\_Precedenti\_Type**

diagram	
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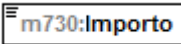


namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:Codice</a> <a href="#">m730:Importo</a>

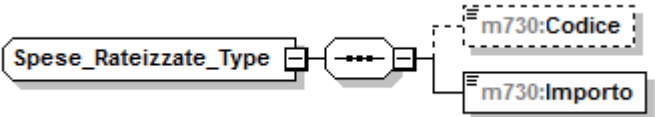
#### element **Spese\_Rateizzate\_Anni\_Precedenti\_Type/Codice**

diagram											
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facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> <tr> <td>enumeration</td><td>2</td></tr> <tr> <td>enumeration</td><td>3</td></tr> <tr> <td>enumeration</td><td>4</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*	enumeration	2	enumeration	3	enumeration	4
Kind	Value										
pattern	[1-9]{1}[0-9]*										
enumeration	2										
enumeration	3										
enumeration	4										

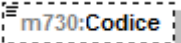
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facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				


#### complexType **Spese\_Rateizzate\_Type**

diagram	
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children	<a href="#">m730:Codice</a> <a href="#">m730:Importo</a>

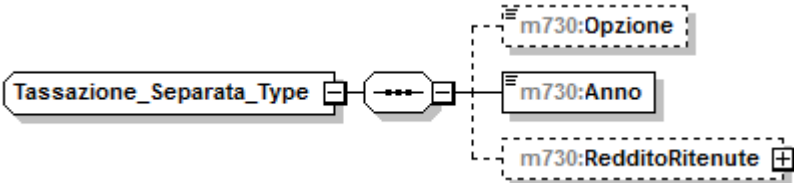
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diagram													
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type	<a href="#">m730:Codice Spese_Rateizzate_Type</a>												
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Kind	Value												
pattern	[1-9]{1}[0-9]*												
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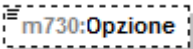
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diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-9]{1}[0-9]*</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

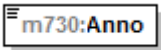
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diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:Opzione</a> <a href="#">m730:Anno</a> <a href="#">m730:RedditoRitenute</a>

### element **Tassazione\_Separata\_Type/Opzione**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoCB_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[01]</td> </tr> </tbody> </table>	Kind	Value	pattern	[01]
Kind	Value				
pattern	[01]				

### element **Tassazione\_Separata\_Type/Anno**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoDA_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>(18 19 20)[0-9]{2}</td> </tr> </tbody> </table>	Kind	Value	pattern	(18 19 20)[0-9]{2}
Kind	Value				
pattern	(18 19 20)[0-9]{2}				

# element **Tassazione\_Separata\_Type/RedditoRitenute**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	<a href="#">m730:Redditi_Ritenute_Type</a>
children	<a href="#">m730:ImportoRedditi</a> <a href="#">m730:ImportoRitenute</a>

# complexType **Terreno\_Type**


diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
children	<a href="#">m730:RedDominicale</a> <a href="#">m730:Titolo</a> <a href="#">m730:RedAgrario</a> <a href="#">m730:GiorniPossesso</a> <a href="#">m730:PercPossesso</a> <a href="#">m730:CanoneVincolistico</a> <a href="#">m730:CasiParticolari</a> <a href="#">m730:CasellaContinuazione</a> <a href="#">m730:CasellalmuNonDovuta</a> <a href="#">m730:CasellaColtivatoreDiretto</a>

# element **Terreno\_Type/RedDominicale**

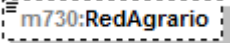
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type	<a href="#">DatoNP_Type</a>
facets	Kind Value

	pattern	[1-9]{1}[0-9]*
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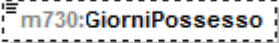
#### element **Terreno\_Type/Titolo**

diagram		
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type	<a href="#">m730:Titolo Terreno_Type</a>	
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	enumeration	2
	enumeration	3
	enumeration	4
	enumeration	5
	enumeration	6
	enumeration	7
	enumeration	10

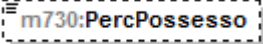
#### element **Terreno\_Type/RedAgrario**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	<a href="#">DatoNP_Type</a>	
facets	Kind	Value
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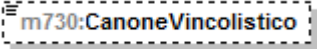
#### element **Terreno\_Type/GiorniPossesso**

diagram		
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type	<a href="#">DatoGA_Type</a>	
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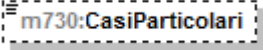
#### element **Terreno\_Type/PercPossesso**

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facets	Kind	Value
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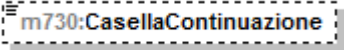
#### element **Terreno\_Type/CanoneVincolistico**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

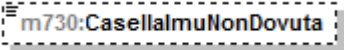
#### element **Terreno\_Type/CasiParticolari**

diagram													
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730												
type	<a href="#">m730:Casi_Particolari_Terreni_Type</a>												
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Kind	Value												
pattern	[1-9]												
enumeration	2												
enumeration	3												
enumeration	4												
enumeration	6												


#### element **Terreno\_Type/CasellaContinuazione**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoCB_Type</a>				
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[01]</td></tr> </table>	Kind	Value	pattern	[01]
Kind	Value				
pattern	[01]				

#### element **Terreno\_Type/CasellalmuNonDovuta**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoCB_Type</a>				
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[01]</td></tr> </table>	Kind	Value	pattern	[01]
Kind	Value				
pattern	[01]				

#### element **Terreno\_Type/CasellaColtivatoreDiretto**

diagram	
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type	<a href="#">DatoCB_Type</a>

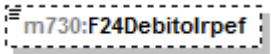
facets	Kind pattern	Value [01]
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# complexType **Versamenti\_F24\_Type**


diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
children	<a href="#">m730:F24DebitoIrpef</a> <a href="#">m730:F24DebitoCodRegione</a> <a href="#">m730:F24DebitoAddReg</a> <a href="#">m730:F24DebitoCodComune</a> <a href="#">m730:F24DebitoAddCom</a> <a href="#">m730:F24DebitoPrimaRataAcclIrpef</a> <a href="#">m730:F24DebitoAccontoTassSep</a> <a href="#">m730:F24DebitoCodComuneAcconto</a> <a href="#">m730:F24DebitoAccontoAddCom</a> <a href="#">m730:F24DebitoImpostaSost</a> <a href="#">m730:F24DebitoCedolare</a> <a href="#">m730:F24DebitoPrimaRataAccCedolare</a> <a href="#">m730:F24DebitoCodRegioneConiuge</a> <a href="#">m730:F24DebitoAddRegConiuge</a> <a href="#">m730:F24DebitoCodComuneConiuge</a> <a href="#">m730:F24DebitoAddComConiuge</a> <a href="#">m730:F24DebitoCodComuneAcc...</a> <a href="#">m730:F24DebitoAccontoAddCo...</a> <a href="#">m730:F24DebitoSecondaRataAcc...</a> <a href="#">m730:F24DebitoSecondaRataAcc...</a>	

	<a href="#">m730:F24DebitoCodComuneAccontoConiuge</a> <a href="#">m730:F24DebitoAccontoAddComConiuge</a> <a href="#">m730:F24DebitoSecondaRataAcclrpef</a> <a href="#">m730:F24DebitoSecondaRataAccCedolare</a>
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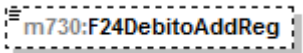
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diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

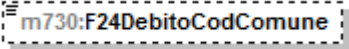
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diagram																																															
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730																																														
type	<a href="#">Codice_Regione_Type</a>																																														
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>([0-9A-Z\-\_]\&amp;quot;){1}([ 0-9A-Z&amp;amp;]\ '\-\. , /°\^\\(\ )\ À È É Ì Ò Ù Ü \&amp;quot; \\  \+)*</td></tr> <tr><td>enumeration</td><td>1</td></tr> <tr><td>enumeration</td><td>2</td></tr> <tr><td>enumeration</td><td>3</td></tr> <tr><td>enumeration</td><td>4</td></tr> <tr><td>enumeration</td><td>5</td></tr> <tr><td>enumeration</td><td>6</td></tr> <tr><td>enumeration</td><td>7</td></tr> <tr><td>enumeration</td><td>8</td></tr> <tr><td>enumeration</td><td>9</td></tr> <tr><td>enumeration</td><td>10</td></tr> <tr><td>enumeration</td><td>11</td></tr> <tr><td>enumeration</td><td>12</td></tr> <tr><td>enumeration</td><td>13</td></tr> <tr><td>enumeration</td><td>14</td></tr> <tr><td>enumeration</td><td>15</td></tr> <tr><td>enumeration</td><td>16</td></tr> <tr><td>enumeration</td><td>17</td></tr> <tr><td>enumeration</td><td>18</td></tr> <tr><td>enumeration</td><td>19</td></tr> <tr><td>enumeration</td><td>20</td></tr> <tr><td>enumeration</td><td>21</td></tr> </table>	Kind	Value	pattern	([0-9A-Z\-\_]\&quot;){1}([ 0-9A-Z&amp;]\ '\-\. , /°\^\\(\ )\ À È É Ì Ò Ù Ü \&quot; \\  \+)*	enumeration	1	enumeration	2	enumeration	3	enumeration	4	enumeration	5	enumeration	6	enumeration	7	enumeration	8	enumeration	9	enumeration	10	enumeration	11	enumeration	12	enumeration	13	enumeration	14	enumeration	15	enumeration	16	enumeration	17	enumeration	18	enumeration	19	enumeration	20	enumeration	21
Kind	Value																																														
pattern	([0-9A-Z\-\_]\&quot;){1}([ 0-9A-Z&amp;]\ '\-\. , /°\^\\(\ )\ À È É Ì Ò Ù Ü \&quot; \\  \+)*																																														
enumeration	1																																														
enumeration	2																																														
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enumeration	18																																														
enumeration	19																																														
enumeration	20																																														
enumeration	21																																														

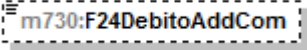
#### element **Versamenti\_F24\_Type/F24DebitoAddReg**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

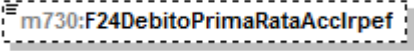
element **Versamenti\_F24\_Type/F24DebitoCodComune**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoAN_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>(([0-9A-Z\-\]]&amp;quot;){1}([ 0-9A-Z&amp;amp;]] ' \"- \\. , / ' ^\\(\\ \\) À É Ê Ì Ò Ù Ü &amp;quot;; \\\" \\+)*</td></tr> </table>	Kind	Value	pattern	(([0-9A-Z\-\]]&quot;){1}([ 0-9A-Z&amp;]] ' \"- \\. , / ' ^\\(\\ \\) À É Ê Ì Ò Ù Ü &quot;; \\\" \\+)*
Kind	Value				
pattern	(([0-9A-Z\-\]]&quot;){1}([ 0-9A-Z&amp;]] ' \"- \\. , / ' ^\\(\\ \\) À É Ê Ì Ò Ù Ü &quot;; \\\" \\+)*				

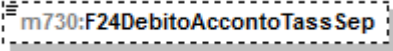
element **Versamenti\_F24\_Type/F24DebitoAddCom**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

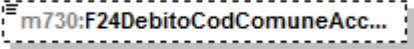
element **Versamenti\_F24\_Type/F24DebitoPrimaRataAcclrpef**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

element **Versamenti\_F24\_Type/F24DebitoAccontoTassSep**

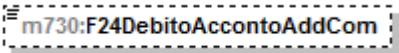
diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

element **Versamenti\_F24\_Type/F24DebitoCodComuneAcconto**

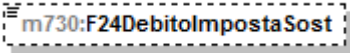
diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoAN_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>(([0-9A-Z\-\]]&amp;quot;){1}([ 0-9A-Z&amp;amp;]] ' \"- \\. , / ' ^\\(\\ \\) À É Ê Ì Ò Ù Ü &amp;quot;; \\\" \\+)*</td></tr> </table>	Kind	Value	pattern	(([0-9A-Z\-\]]&quot;){1}([ 0-9A-Z&amp;]] ' \"- \\. , / ' ^\\(\\ \\) À É Ê Ì Ò Ù Ü &quot;; \\\" \\+)*
Kind	Value				
pattern	(([0-9A-Z\-\]]&quot;){1}([ 0-9A-Z&amp;]] ' \"- \\. , / ' ^\\(\\ \\) À É Ê Ì Ò Ù Ü &quot;; \\\" \\+)*				



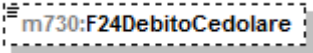
element **Versamenti\_F24\_Type/F24DebitoAccontoAddCom**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				


element **Versamenti\_F24\_Type/F24DebitoImpostaSost**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

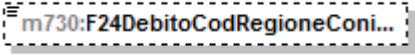
element **Versamenti\_F24\_Type/F24DebitoCedolare**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

element **Versamenti\_F24\_Type/F24DebitoPrimaRataAccCedolare**

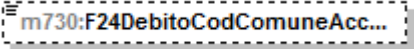
diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table border="1"> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

element **Versamenti\_F24\_Type/F24DebitoCodRegioneConiuge**

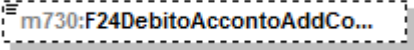
diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">Codice_Regione_Type</a>				
facets	<table border="1"> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>(([0-9A-Z-])&amp;quot;){1}([ 0-9A-Z&amp;amp;:] ' \" data-bbox="194 854 753 877"/&gt;</td></tr> </table>	Kind	Value	pattern	(([0-9A-Z-])&quot;){1}([ 0-9A-Z&amp;:] ' \" data-bbox="194 854 753 877"/>
Kind	Value				
pattern	(([0-9A-Z-])&quot;){1}([ 0-9A-Z&amp;:] ' \" data-bbox="194 854 753 877"/>				



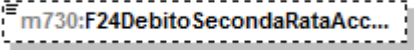
element **Versamenti\_F24\_Type/F24DebitoCodComuneAccontoConiuge**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoAN_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>(([0-9A-Z\-\]]&amp;quot;){1}([ 0-9A-Z&amp;amp;:] '[-\.,/ '^\(\)\] À É È Ì Ò Ù Ü &amp;quot; \\ / +)*</td></tr> </table>	Kind	Value	pattern	(([0-9A-Z\-\]]&quot;){1}([ 0-9A-Z&amp;:] '[-\.,/ '^\(\)\] À É È Ì Ò Ù Ü &quot; \\ / +)*
Kind	Value				
pattern	(([0-9A-Z\-\]]&quot;){1}([ 0-9A-Z&amp;:] '[-\.,/ '^\(\)\] À É È Ì Ò Ù Ü &quot; \\ / +)*				

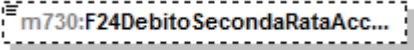
element **Versamenti\_F24\_Type/F24DebitoAccontoAddComConiuge**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

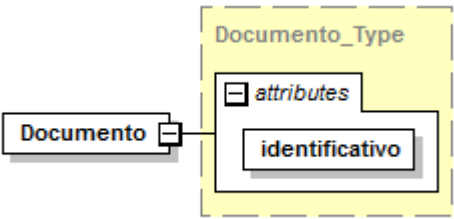
element **Versamenti\_F24\_Type/F24DebitoSecondaRataAcclrpef**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

element **Versamenti\_F24\_Type/F24DebitoSecondaRataAccCedolare**

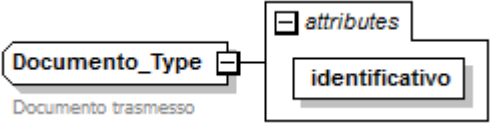
diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	<a href="#">DatoNP_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

element **Documento**

diagram	
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namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:common				
type	<a href="#">Documento_Type</a>				
attributes	Name <a href="#">identificativo</a>	Type <a href="#">Identificativo_Type</a>	Use required	Default	Fixed

#### complexType Documento\_Type

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:common				
attributes	Name <a href="#">identificativo</a>	Type <a href="#">Identificativo_Type</a>	Use required	Default	Fixed

#### attribute Documento\_Type/@identificativo

type	<a href="#">Identificativo_Type</a>				
facets	Kind pattern	Value [0-9]{4}[1-9]  [0-9]{3}[1-9][0-9]  [0-9]{2}[1-9][0-9]{2}  [0-9][1-9][0-9]{3}  [1-9][0-9]{4}			

#### simpleType Identificativo\_Type

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:common				
type	restriction of <b>xs:string</b>				
facets	Kind pattern	Value [0-9]{4}[1-9]  [0-9]{3}[1-9][0-9]  [0-9]{2}[1-9][0-9]{2}  [0-9][1-9][0-9]{3}  [1-9][0-9]{4}			

#### simpleType Anno\_Anticipazione\_Fondo\_Pensione\_Type

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
type	restriction of <a href="#">DatoNP_Type</a>				
facets	Kind pattern	Value [1-9]{1}[0-9]*			
	enumeration	2007			
	enumeration	2008			
	enumeration	2009			
	enumeration	2010			
	enumeration	2011			
	enumeration	2012			
	enumeration	2013			
	enumeration	2014			
	enumeration	2015			
	enumeration	2016			
	enumeration	2017			

#### simpleType Anno\_Recupero\_Patrimonio\_Edilizio\_Type

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730				
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type	restriction of <a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*
	enumeration	2008
	enumeration	2009
	enumeration	2010
	enumeration	2011
	enumeration	2012
	enumeration	2013
	enumeration	2014
	enumeration	2015
	enumeration	2016
	enumeration	2017

#### simpleType Anno\_Risparmio\_Energetico\_Type

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	restriction of <a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*
	enumeration	2008
	enumeration	2011
	enumeration	2012
	enumeration	2013
	enumeration	2014
	enumeration	2015
	enumeration	2016
	enumeration	2017

#### simpleType Casi\_Particolari\_Fabbricato\_Type

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	restriction of <a href="#">DatoN1_Type</a>	
facets	Kind	Value
	pattern	[1-9]
	enumeration	1
	enumeration	3
	enumeration	4
	enumeration	5

#### simpleType Casi\_Particolari\_Risp\_Ener\_Type

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	restriction of <a href="#">DatoN1_Type</a>	
facets	Kind	Value
	pattern	[1-9]
	enumeration	1
	enumeration	2
	enumeration	3

#### simpleType Casi\_Particolari\_Terreni\_Type

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	restriction of <a href="#">DatoN1_Type</a>	

facets	Kind	Value
	pattern	[1-9]
	enumeration	2
	enumeration	3
	enumeration	4
	enumeration	6

#### simpleType **Codice\_Altre\_Detrazioni\_Type**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	restriction of <a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*
	enumeration	1
	enumeration	2

#### simpleType **Codice\_Altre\_Spese\_Type**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	restriction of <a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*
	enumeration	8
	enumeration	9
	enumeration	10
	enumeration	11
	enumeration	12
	enumeration	13
	enumeration	14
	enumeration	15
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	enumeration	17
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	enumeration	20
	enumeration	21
	enumeration	22
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	enumeration	24
	enumeration	25
	enumeration	26
	enumeration	27
	enumeration	28
	enumeration	29
	enumeration	30
	enumeration	31
	enumeration	32
	enumeration	33
	enumeration	35
	enumeration	36
	enumeration	38
	enumeration	39
	enumeration	41
	enumeration	42
	enumeration	99

#### simpleType **Codice\_Altri\_Oneri\_Type**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	restriction of <a href="#">DatoNP_Type</a>	

facets	Kind	Value
	pattern	[1-9]{1}[0-9]*
	enumeration	6
	enumeration	7
	enumeration	8
	enumeration	9
	enumeration	12
	enumeration	13
	enumeration	21

#### simpleType **Codice\_Canone\_Type**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	restriction of <a href="#">DatoN1_Type</a>	
facets	Kind	Value
	pattern	[1-9]
	enumeration	1
	enumeration	2
	enumeration	3
	enumeration	4

#### simpleType **Codice\_Evento\_Eccezionale\_Type**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	restriction of <a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*
	enumeration	1
	enumeration	2
	enumeration	3
	enumeration	4
	enumeration	5
	enumeration	6
	enumeration	7
	enumeration	8

#### simpleType **Codice\_Spese\_Rateizzate\_Anni\_Precedenti\_Type**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	restriction of <a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*
	enumeration	2
	enumeration	3
	enumeration	4

#### simpleType **Codice\_Spese\_Rateizzate\_Type**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	restriction of <a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*
	enumeration	1
	enumeration	2
	enumeration	3
	enumeration	4

### simpleType **Fabbricato\_Agev\_Numero\_Rigo\_Type**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	restriction of <a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*
	enumeration	1
	enumeration	2
	enumeration	3
	enumeration	4
	enumeration	5
	enumeration	6
	enumeration	7
	enumeration	8
	enumeration	9
	enumeration	10

### simpleType **Indeterminato\_Determinato\_Type**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	restriction of <a href="#">DatoN1_Type</a>	
facets	Kind	Value
	pattern	[1-9]
	enumeration	1
	enumeration	2

### simpleType **Integrativo\_Type**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	restriction of <a href="#">DatoN1_Type</a>	
facets	Kind	Value
	pattern	[1-9]
	enumeration	1
	enumeration	2
	enumeration	3

### simpleType **Mesi\_Type**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	restriction of <a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*
	enumeration	1
	enumeration	2
	enumeration	3
	enumeration	4
	enumeration	5
	enumeration	6
	enumeration	7
	enumeration	8
	enumeration	9
	enumeration	10
	enumeration	11
	enumeration	12



### simpleType Numero\_Rata\_Risparmio\_Energetico\_Type

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	restriction of <a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*
	enumeration	1
	enumeration	2
	enumeration	3
	enumeration	4
	enumeration	5
	enumeration	6
	enumeration	7
	enumeration	10

### simpleType Periodo\_Spese\_Ristrutturazione\_Type

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	restriction of <a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*
	enumeration	2
	enumeration	3
	enumeration	4
	enumeration	5
	enumeration	6
	enumeration	7
	enumeration	8
	enumeration	9
	enumeration	10
	enumeration	11

### simpleType Rate10\_Type

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	restriction of <a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*
	enumeration	1
	enumeration	2
	enumeration	3
	enumeration	4
	enumeration	5
	enumeration	6
	enumeration	7
	enumeration	8
	enumeration	9
	enumeration	10

### simpleType Rate\_Risparmio\_Energetico\_Type

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	restriction of <a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*

	enumeration	4
	enumeration	5
	enumeration	6
	enumeration	7
	enumeration	8
	enumeration	9
	enumeration	10

simpleType Reintegro\_Totale\_Parziale\_Type

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	restriction of <a href="#">DatoN1_Type</a>	
facets	Kind	Value
	pattern	[1-9]
	enumeration	1
	enumeration	2

### simpleType Rettificativo\_Type

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	restriction of <a href="#">DatoN1 Type</a>	
facets	Kind	Value
	pattern	[1-9]
	enumeration	1
	enumeration	2
	enumeration	3

simpleType **Serie\_Registrazione\_Contratto\_Type**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	restriction of <a href="#">DatoAN_Type</a>	
facets	Kind	Value
	pattern	([0-9A-Z-]]&quot;){1}([ 0-9A-Z&amp;]]' '-\., /'° \\¥ \\ )À È É ì Ò Ù Ü &quot; \\¥ \\ +)*
	enumeration	3
	enumeration	3A
	enumeration	3B
	enumeration	3P
	enumeration	1T
	enumeration	3T

```
simpleType Stato_Civile_Type
```

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730		
type	restriction of <a href="#">DatoNP Type</a>		
facets	Kind	Value	
	pattern	[1-9]{1}[0-9]*	
	enumeration	7	
	enumeration	8	

### simpleType Terreni\_Urbano\_Type

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730
type	restriction of <a href="#">DatoAN_Type</a>

facets	Kind	Value
	pattern	([0-9A-Z-])&quot;){1}([ 0-9A-Z&amp;#39;]) \\-\\. , /° \\^\\(\\) À É Ê Ï Ò Ù Ü &quot; \\  \\+)*
	enumeration	T
	enumeration	U

#### simpleType **Tipo\_Inquilino\_Type**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	restriction of <a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*
	enumeration	1
	enumeration	2
	enumeration	3

#### simpleType **Tipo\_Intervento\_Type**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	restriction of <a href="#">DatoN1_Type</a>	
facets	Kind	Value
	pattern	[1-9]
	enumeration	1
	enumeration	2
	enumeration	3
	enumeration	4
	enumeration	5
	enumeration	6
	enumeration	7
	enumeration	8
	enumeration	9

#### simpleType **Tipo\_Reddito\_Da1a4\_Type**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	restriction of <a href="#">DatoN1_Type</a>	
facets	Kind	Value
	pattern	[1-9]
	enumeration	1
	enumeration	2
	enumeration	3
	enumeration	4

#### simpleType **Tipo\_Reddito\_Da1a8\_Type**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	restriction of <a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*
	enumeration	1
	enumeration	2
	enumeration	3
	enumeration	4
	enumeration	5
	enumeration	6
	enumeration	7
	enumeration	8

### simpleType **Tipologia\_Soggetto\_Ass\_Fisc\_Type**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	restriction of <a href="#">DatoN1_Type</a>	
facets	Kind	Value
	pattern	[1-9]
	enumeration	1
	enumeration	2
	enumeration	3
	enumeration	4
	enumeration	5

### simpleType **Titolo\_Terreno\_Type**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	restriction of <a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*
	enumeration	1
	enumeration	2
	enumeration	3
	enumeration	4
	enumeration	5
	enumeration	6
	enumeration	7
	enumeration	10


### simpleType **Utilizzo\_Fabbricato\_Type**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:730	
type	restriction of <a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*
	enumeration	1
	enumeration	2
	enumeration	3
	enumeration	4
	enumeration	5
	enumeration	8
	enumeration	9
	enumeration	10
	enumeration	11
	enumeration	12
	enumeration	14
	enumeration	15
	enumeration	16
	enumeration	17


complexType **Dati\_Anagrafici\_Type**

diagram	<pre> classDiagram     class Dati_Anagrafici_Type {         +Cognome         +Nome         +Sesso         +DataNascita         +ComuneNascita         +ProvinciaNascita     }     class Cognome     class Nome     class Sesso     class DataNascita     class ComuneNascita     class ProvinciaNascita     Dati_Anagrafici_Type &lt; -- Cognome     Dati_Anagrafici_Type &lt; -- Nome     Dati_Anagrafici_Type &lt; -- Sesso     Dati_Anagrafici_Type &lt; -- DataNascita     Dati_Anagrafici_Type &lt; -- ComuneNascita     Dati_Anagrafici_Type &lt; -- ProvinciaNascita     </pre>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common
children	<a href="#">Cognome</a> <a href="#">Nome</a> <a href="#">Sesso</a> <a href="#">DataNascita</a> <a href="#">ComuneNascita</a> <a href="#">ProvinciaNascita</a>


element **Dati\_Anagrafici\_Type/Cognome**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common				
type	<a href="#">DatoAN_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th><th>Value</th></tr> </thead> <tbody> <tr> <td>pattern</td><td>([0-9A-Z- ' \"{1}([ 0-9A-Z&amp;#x2D; ' \"- _ / ' \"\\(\\) \\À È É \\ Ò Ù Ü &amp;quot;\\ \\ \\ +)*</td></tr> </tbody> </table>	Kind	Value	pattern	([0-9A-Z- ' \"{1}([ 0-9A-Z&#x2D; ' \"- _ / ' \"\\(\\) \\À È É \\ Ò Ù Ü &quot;\\ \\ \\ +)*
Kind	Value				
pattern	([0-9A-Z- ' \"{1}([ 0-9A-Z&#x2D; ' \"- _ / ' \"\\(\\) \\À È É \\ Ò Ù Ü &quot;\\ \\ \\ +)*				


element **Dati\_Anagrafici\_Type/Nome**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common				
type	<a href="#">DatoAN_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>(([0-9A-Z- ] &amp;quot;){1}([ 0-9A-Z&amp;amp; ' \\-\\. / ' \\ \\( \\) \\À È É Ì Ò Ù Ü &amp;quot; \\ \\ \\ +)*</td> </tr> </tbody> </table>	Kind	Value	pattern	(([0-9A-Z- ] &quot;){1}([ 0-9A-Z&amp; ' \\-\\. / ' \\ \\( \\) \\À È É Ì Ò Ù Ü &quot; \\ \\ \\ +)*
Kind	Value				
pattern	(([0-9A-Z- ] &quot;){1}([ 0-9A-Z&amp; ' \\-\\. / ' \\ \\( \\) \\À È É Ì Ò Ù Ü &quot; \\ \\ \\ +)*				


element **Dati\_Anagrafici\_Type/Sesso**

diagram									
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common								
type	<a href="#">Sesso Type</a>								
facets	<table border="1"> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>([0-9A-Z\-\]\&amp;quot;){1}([ 0-9A-Z&amp;amp;]]'\ -\ ., /°\^\ (\ )\ À È É Ì Ò Ù Ü &amp;quot; \ \\ \\ +)*</td></tr> <tr> <td>enumeration</td><td>M</td></tr> <tr> <td>enumeration</td><td>F</td></tr> </table>	Kind	Value	pattern	([0-9A-Z\-\]\&quot;){1}([ 0-9A-Z&amp;]]'\ -\ ., /°\^\ (\ )\ À È É Ì Ò Ù Ü &quot; \ \\ \\ +)*	enumeration	M	enumeration	F
Kind	Value								
pattern	([0-9A-Z\-\]\&quot;){1}([ 0-9A-Z&amp;]]'\ -\ ., /°\^\ (\ )\ À È É Ì Ò Ù Ü &quot; \ \\ \\ +)*								
enumeration	M								
enumeration	F								

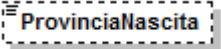
element **Dati\_Anagrafici\_Type/DataNascita**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common				
type	<a href="#">DatoDT_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>((([0-9][1-9][12][0-9][3][01])(0[13578][10 12](\d{4}))) ((([0][1-9][12][0-9][30](0[469][11](\d{4}))) ((([0][1-9][1][0-9][2][0-8])(02)(\d{4}))) ((29)(02)([02468][048]00))) ((29)(02)([13579][26]00))) ((29)(02)([0-9][0-9][0][48])) ((29)(02)([0-9][0-9][2468][048])) ((29)(02)([0-9][0-9][13579][26]))))</td> </tr> </tbody> </table>	Kind	Value	pattern	((([0-9][1-9][12][0-9][3][01])(0[13578][10 12](\d{4}))) ((([0][1-9][12][0-9][30](0[469][11](\d{4}))) ((([0][1-9][1][0-9][2][0-8])(02)(\d{4}))) ((29)(02)([02468][048]00))) ((29)(02)([13579][26]00))) ((29)(02)([0-9][0-9][0][48])) ((29)(02)([0-9][0-9][2468][048])) ((29)(02)([0-9][0-9][13579][26]))))
Kind	Value				
pattern	((([0-9][1-9][12][0-9][3][01])(0[13578][10 12](\d{4}))) ((([0][1-9][12][0-9][30](0[469][11](\d{4}))) ((([0][1-9][1][0-9][2][0-8])(02)(\d{4}))) ((29)(02)([02468][048]00))) ((29)(02)([13579][26]00))) ((29)(02)([0-9][0-9][0][48])) ((29)(02)([0-9][0-9][2468][048])) ((29)(02)([0-9][0-9][13579][26]))))				

element **Dati\_Anagrafici\_Type/ComuneNascita**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common				
type	<a href="#">DatoAN_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>([0-9A-Z\-\]]&amp;quot;){1}([ 0-9A-Z&amp;amp;:] ' \"-\". / ' \"^\"\\( \\) À Ê É Ì Ò Ù Ü &amp;quot; \\\" \\+)*</td> </tr> </tbody> </table>	Kind	Value	pattern	([0-9A-Z\-\]]&quot;){1}([ 0-9A-Z&amp;:] ' \"-\". / ' \"^\"\\( \\) À Ê É Ì Ò Ù Ü &quot; \\\" \\+)*
Kind	Value				
pattern	([0-9A-Z\-\]]&quot;){1}([ 0-9A-Z&amp;:] ' \"-\". / ' \"^\"\\( \\) À Ê É Ì Ò Ù Ü &quot; \\\" \\+)*				

element **Dati\_Anagrafici\_Type/ProvinciaNascita**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common
type	<a href="#">PN_Type</a>

## complexType **Dati\_Sottoscrittore\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common
children	<a href="#">CodiceFiscale</a> <a href="#">CodiceCarica</a> <a href="#">CodiceFiscaleSocieta</a> <a href="#">DatiAnagrafici</a> <a href="#">ResidenzaEstera</a> <a href="#">Telefono</a> <a href="#">DataCarica</a> <a href="#">InizioProcedura</a> <a href="#">ProceduraNonTerminata</a> <a href="#">FineProcedura</a>

## element **Dati\_Sottoscrittore\_Type/CodiceFiscale**

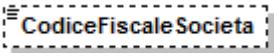
diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common				
type	<a href="#">DatoCF_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[0-9]{11}[[A-Z]{6}[0-9LMNPQRSTUUV]{2}[A-Z]{1}[0-9LMNPQRSTUUV]{2}[A-Z]{1}[0-9LMNPQRSTUUV]{3}[A-Z]{1}</td> </tr> </tbody> </table>	Kind	Value	pattern	[0-9]{11}[[A-Z]{6}[0-9LMNPQRSTUUV]{2}[A-Z]{1}[0-9LMNPQRSTUUV]{2}[A-Z]{1}[0-9LMNPQRSTUUV]{3}[A-Z]{1}
Kind	Value				
pattern	[0-9]{11}[[A-Z]{6}[0-9LMNPQRSTUUV]{2}[A-Z]{1}[0-9LMNPQRSTUUV]{2}[A-Z]{1}[0-9LMNPQRSTUUV]{3}[A-Z]{1}				

## element **Dati\_Sottoscrittore\_Type/CodiceCarica**

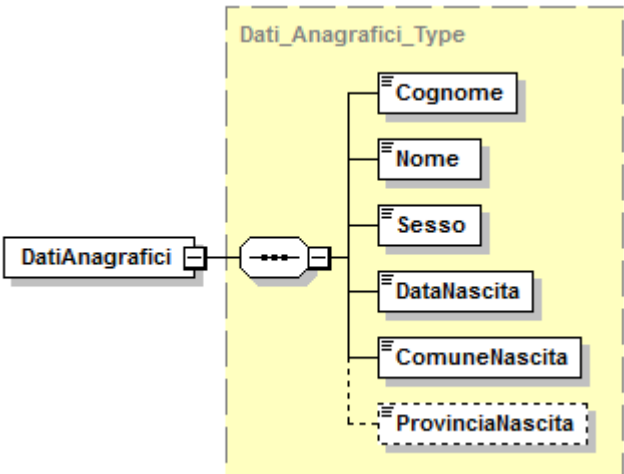
diagram																			
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common																		
type	<a href="#">Codice_Carica_Type</a>																		
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-9]{1}[0-9]*</td> </tr> <tr> <td>enumeration</td> <td>1</td> </tr> <tr> <td>enumeration</td> <td>2</td> </tr> <tr> <td>enumeration</td> <td>3</td> </tr> <tr> <td>enumeration</td> <td>4</td> </tr> <tr> <td>enumeration</td> <td>5</td> </tr> <tr> <td>enumeration</td> <td>6</td> </tr> <tr> <td>enumeration</td> <td>7</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*	enumeration	1	enumeration	2	enumeration	3	enumeration	4	enumeration	5	enumeration	6	enumeration	7
Kind	Value																		
pattern	[1-9]{1}[0-9]*																		
enumeration	1																		
enumeration	2																		
enumeration	3																		
enumeration	4																		
enumeration	5																		
enumeration	6																		
enumeration	7																		

	enumeration	8
	enumeration	9
	enumeration	10
	enumeration	11
	enumeration	12
	enumeration	13
	enumeration	14
	enumeration	15

element **Dati\_Sottoscrittore\_Type/CodiceFiscaleSocieta**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
type	<a href="#">DatoCN_Type</a>	
facets	Kind	Value
	pattern	[0-9]{11}

element **Dati\_Sottoscrittore\_Type/DatiAnagrafici**


diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
type	<a href="#">Dati_Anagrafici_Type</a>	
children	<a href="#">Cognome</a> <a href="#">Nome</a> <a href="#">Sesso</a> <a href="#">DataNascita</a> <a href="#">ComuneNascita</a> <a href="#">ProvinciaNascita</a>	



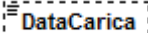
element **Dati\_Sottoscrittore\_Type/ResidenzaEstera**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common
type	<a href="#">Residenza_Estera_Type</a>
children	<a href="#">CodiceStatoEstero</a> <a href="#">StatoFederato</a> <a href="#">LocalitaEstero</a> <a href="#">IndirizzoEstero</a>

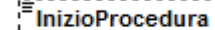
element	Dati	Sottoscrittore	Type/Telefono
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diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common				
type	<a href="#">DatoTL_Type</a>				
facets	<table border="1"> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[0-9]*</td></tr> </table>	Kind	Value	pattern	[0-9]*
Kind	Value				
pattern	[0-9]*				

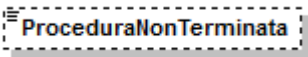
element **Dati\_Sottoscrittore\_Type/DataCarica**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common				
type	<a href="#">DatoDT_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>((([0-1-9][12][0-9][301])([0-9][13578][1012](\d{4})))((([0-1-9][12][0-9][30][0-9][469][11](\d{4})))((([0-1-9][10-9][20-8][02](\d{4})))((([29][02][02468][048]00))((([29][02][13579][26]00))((([29][02][0-9][0-9][0][48]))((([29][02][0-9][0-9][2468][048]))((([29][02][0-9][0-9][13579][26]))</td> </tr> </tbody> </table>	Kind	Value	pattern	((([0-1-9][12][0-9][301])([0-9][13578][1012](\d{4})))((([0-1-9][12][0-9][30][0-9][469][11](\d{4})))((([0-1-9][10-9][20-8][02](\d{4})))((([29][02][02468][048]00))((([29][02][13579][26]00))((([29][02][0-9][0-9][0][48]))((([29][02][0-9][0-9][2468][048]))((([29][02][0-9][0-9][13579][26]))
Kind	Value				
pattern	((([0-1-9][12][0-9][301])([0-9][13578][1012](\d{4})))((([0-1-9][12][0-9][30][0-9][469][11](\d{4})))((([0-1-9][10-9][20-8][02](\d{4})))((([29][02][02468][048]00))((([29][02][13579][26]00))((([29][02][0-9][0-9][0][48]))((([29][02][0-9][0-9][2468][048]))((([29][02][0-9][0-9][13579][26]))				

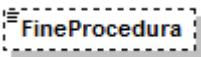
element **Dati\_Sottoscrittore\_Type/InizioProcedura**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common				
type	<a href="#">DatoDT Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>((([0-1-9][12][0-9][301])([0-13578][1012](\d{4})))((([0-1-9][12][0-9][30][0469][11](\d{4})))((([0-1-9][10-9][20-8][02](\d{4})))((([29](02)[02468][048]00))((([29](02)[13579][26]00))((([29](02)[0-9][0-9][048])((([29](02)[0-9][0-9][2468][048])((([29](02)[0-9][0-9][13579][26])((</td> </tr> </tbody> </table>	Kind	Value	pattern	((([0-1-9][12][0-9][301])([0-13578][1012](\d{4})))((([0-1-9][12][0-9][30][0469][11](\d{4})))((([0-1-9][10-9][20-8][02](\d{4})))((([29](02)[02468][048]00))((([29](02)[13579][26]00))((([29](02)[0-9][0-9][048])((([29](02)[0-9][0-9][2468][048])((([29](02)[0-9][0-9][13579][26])((
Kind	Value				
pattern	((([0-1-9][12][0-9][301])([0-13578][1012](\d{4})))((([0-1-9][12][0-9][30][0469][11](\d{4})))((([0-1-9][10-9][20-8][02](\d{4})))((([29](02)[02468][048]00))((([29](02)[13579][26]00))((([29](02)[0-9][0-9][048])((([29](02)[0-9][0-9][2468][048])((([29](02)[0-9][0-9][13579][26])((				

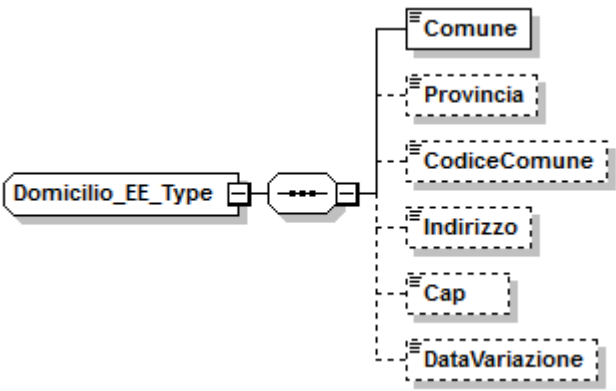
# element **Dati\_Sottoscrittore\_Type/ProceduraNonTerminata**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common
type	<a href="#">DatoCB_Type</a>
facets	Kind Value pattern [01]


# element **Dati\_Sottoscrittore\_Type/FineProcedura**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common
type	<a href="#">DatoDT_Type</a>
facets	Kind Value pattern (((([0-9][1-9][12][0-9][3][01])([0-9][13578][10][12](\d{4}))) ([0-9][1-9][12][0-9][30]([0-9][469][11](\d{4}))) ([0-9][1-9][10-9][2][0-8])([0-9][2](\d{4}))) ((29)(02)([0-9][2468][048]00)) ((29)(02)([0-9][13579][26]00)) ((29)(02)([0-9][0-9][0][48])) ((29)(02)([0-9][0-9][2468][048])) ((29)(02)([0-9][0-9][13579][26]))))

# complexType **Domicilio\_EE\_Type**

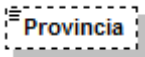
diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common
children	<a href="#">Comune</a> <a href="#">Provincia</a> <a href="#">CodiceComune</a> <a href="#">Indirizzo</a> <a href="#">Cap</a> <a href="#">DataVariazione</a>

# element **Domicilio\_EE\_Type/Comune**

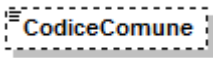
diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common
type	<a href="#">DatoAN_Type</a>
facets	Kind Value

	pattern	(([0-9A-Z\-\]]&quot;){1}([ 0-9A-Z&amp;]] ' \"- \". , ' \"^\"\\( \\) À É Ê Ë Ì Ò Ù Ü &quot;; \\\"\\ \\+)*
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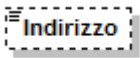
#### element **Domicilio\_EE\_Type/Provincia**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common
type	<a href="#">PE_Type</a>

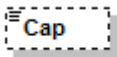
#### element **Domicilio\_EE\_Type/CodiceComune**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common
type	<a href="#">DatoAN_Type</a>
facets	Kind Value pattern (([0-9A-Z\-\]]&quot;){1}([ 0-9A-Z&amp;]] ' \"- \". , ' \"^\"\\( \\) À É Ê Ë Ì Ò Ù Ü &quot;; \\\"\\ \\+)*

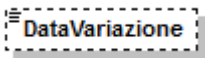
#### element **Domicilio\_EE\_Type/Indirizzo**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common
type	<a href="#">DatoAN_Type</a>
facets	Kind Value pattern (([0-9A-Z\-\]]&quot;){1}([ 0-9A-Z&amp;]] ' \"- \". , ' \"^\"\\( \\) À É Ê Ë Ì Ò Ù Ü &quot;; \\\"\\ \\+)*

#### element **Domicilio\_EE\_Type/Cap**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common
type	<a href="#">DatoCP_Type</a>
facets	Kind Value pattern [0-9]{5}

#### element **Domicilio\_EE\_Type/DataVariazione**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common
type	<a href="#">DatoD6_Type</a>
facets	Kind Value pattern ((0[0-9])(1[0-2]))((19 20)[0-9][0-9])

### complexType **Domicilio\_Fiscale\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common
type	extension of <a href="#">Domicilio_Ita_Type</a>
children	<a href="#">Comune</a> <a href="#">Provincia</a> <a href="#">CodiceComune</a> <a href="#">Indirizzo</a> <a href="#">Cap</a> <a href="#">DataVariazione</a>

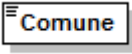
### element **Domicilio\_Fiscale\_Type/DataVariazione**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common				
type	<a href="#">DatoD6_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>((0[0-9]) (1[0-2]))((19 20)[0-9][0-9])</td> </tr> </tbody> </table>	Kind	Value	pattern	((0[0-9]) (1[0-2]))((19 20)[0-9][0-9])
Kind	Value				
pattern	((0[0-9]) (1[0-2]))((19 20)[0-9][0-9])				

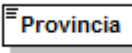
### complexType **Domicilio\_Ita\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common
children	<a href="#">Comune</a> <a href="#">Provincia</a> <a href="#">CodiceComune</a> <a href="#">Indirizzo</a> <a href="#">Cap</a>

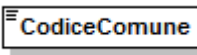
element **Domicilio\_Ita\_Type/Comune**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
type	<a href="#">DatoAN_Type</a>	
facets	Kind	Value
	pattern	(([0-9A-Z\-\-]&quot;){1}([ 0-9A-Z&amp;:] ' \"/>

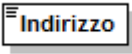
element **Domicilio\_Ita\_Type/Provincia**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
type	<a href="#">PR_Type</a>	

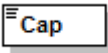
element **Domicilio\_Ita\_Type/CodiceComune**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
type	<a href="#">DatoAN_Type</a>	
facets	Kind	Value
	pattern	(([0-9A-Z\-\-]&quot;){1}([ 0-9A-Z&amp;:] ' \"/>

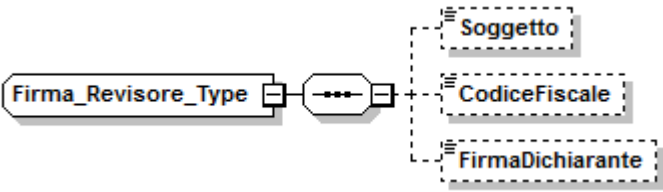
element **Domicilio\_Ita\_Type/Indirizzo**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
type	<a href="#">DatoAN_Type</a>	
facets	Kind	Value
	pattern	(([0-9A-Z\-\-]&quot;){1}([ 0-9A-Z&amp;:] ' \"/>

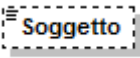
element **Domicilio\_Ita\_Type/Cap**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
type	<a href="#">DatoCP_Type</a>	
facets	Kind	Value
	pattern	[0-9]{5}


### complexType Firma\_Revisore\_Type

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common
children	<a href="#">Soggetto</a> <a href="#">CodiceFiscale</a> <a href="#">FirmaDichiarante</a>

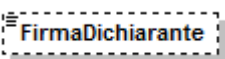
### element Firma\_Revisore\_Type/Soggetto

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common				
type	restriction of <a href="#">DatoNP_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-4]</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-4]
Kind	Value				
pattern	[1-4]				

### element Firma\_Revisore\_Type/CodiceFiscale

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common				
type	<a href="#">DatoCF_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[0-9]{11}[A-Z]{6}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{3}[A-Z]{1}</td> </tr> </tbody> </table>	Kind	Value	pattern	[0-9]{11}[A-Z]{6}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{3}[A-Z]{1}
Kind	Value				
pattern	[0-9]{11}[A-Z]{6}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{3}[A-Z]{1}				


### element Firma\_Revisore\_Type/FirmaDichiarante

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common				
type	<a href="#">DatoCB_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[01]</td> </tr> </tbody> </table>	Kind	Value	pattern	[01]
Kind	Value				
pattern	[01]				


complexType **Firma\_Type**

diagram	<pre> classDiagram     class Firma_Type {         +Firma         +CodiceFiscale     }     class Firma     class CodiceFiscale     Firma_Type --&gt; Firma     Firma_Type --&gt; CodiceFiscale </pre>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common
children	<a href="#">Firma</a> <a href="#">CodiceFiscale</a>

element **Firma\_Type/Firma**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common				
type	<a href="#">DatoCB_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[01]</td> </tr> </tbody> </table>	Kind	Value	pattern	[01]
Kind	Value				
pattern	[01]				

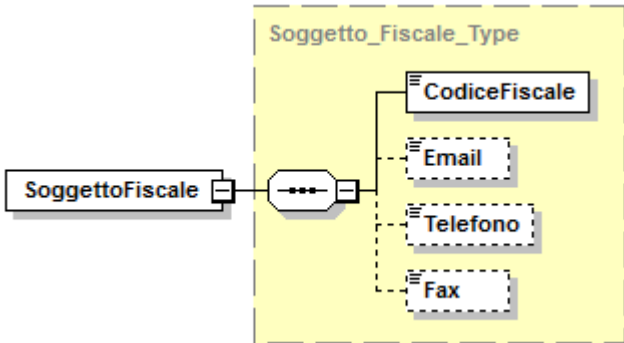
element **Firma\_Type/CodiceFiscale**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common				
type	restriction of <b>xs:string</b>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>([0-9A-Z- ]&amp;quot;){0,1}([0-9A-Z&amp;amp; ' \"- \\. \\s / ° \\¥ \\N \\À È É \\Ò Ù Ü &amp;quot; \\\\\\\\ \\+)*</td> </tr> </tbody> </table>	Kind	Value	pattern	([0-9A-Z- ]&quot;){0,1}([0-9A-Z&amp; ' \"- \\. \\s / ° \\¥ \\N \\À È É \\Ò Ù Ü &quot; \\\\\\\\ \\+)*
Kind	Value				
pattern	([0-9A-Z- ]&quot;){0,1}([0-9A-Z&amp; ' \"- \\. \\s / ° \\¥ \\N \\À È É \\Ò Ù Ü &quot; \\\\\\\\ \\+)*				

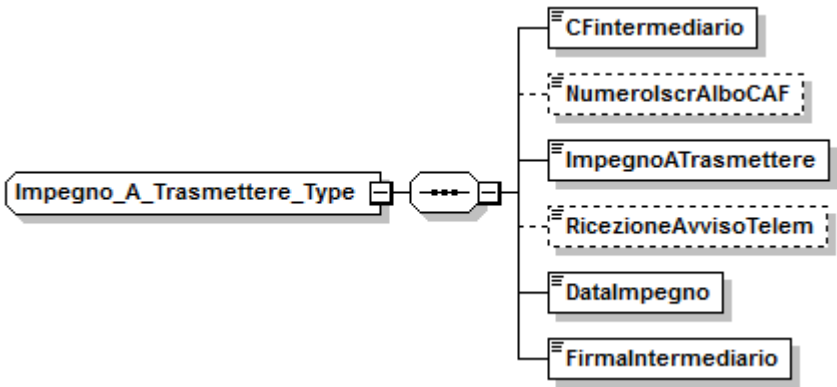
complexType **Frontespizio\_Type**

diagram	<pre> classDiagram     class Frontespizio_Type     class SoggettoFiscale     Frontespizio_Type "1" -- "3" SoggettoFiscale         </pre>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common
children	<a href="#">SoggettoFiscale</a>

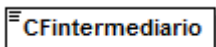
element **Frontespizio\_Type/SoggettoFiscale**

diagram	 <p>The diagram shows the <b>SoggettoFiscale</b> element (rectangle) connected to a container (octagon) which is linked to the <b>Soggetto_Fiscale_Type</b> complex type (yellow dashed box). Inside this type, the <b>CodiceFiscale</b> element (rectangle) is connected to a container (octagon) which is linked to three optional elements: <b>Email</b>, <b>Telefono</b>, and <b>Fax</b> (all in dashed rectangles).</p>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common
type	<a href="#">Soggetto_Fiscale_Type</a>
children	<a href="#">CodiceFiscale</a> <a href="#">Email</a> <a href="#">Telefono</a> <a href="#">Fax</a>

complexType **Impegno\_A\_Trasmettere\_Type**

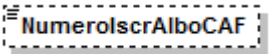
diagram	 <p>The diagram shows the <b>Impegno_A_Trasmettere_Type</b> complex type (rectangle) connected to a container (octagon) which is linked to six elements: <b>CFintermediario</b>, <b>NumerolscrAlboCAF</b>, <b>ImpegnoATrasmettere</b>, <b>RicezioneAvvisoTelem</b>, <b>DataImpegno</b>, and <b>FirmaIntermediario</b> (all in rectangles).</p>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common
children	<a href="#">CFintermediario</a> <a href="#">NumerolscrAlboCAF</a> <a href="#">ImpegnoATrasmettere</a> <a href="#">RicezioneAvvisoTelem</a> <a href="#">DataImpegno</a> <a href="#">FirmaIntermediario</a>

element **Impegno\_A\_Trasmettere\_Type/CFintermediario**

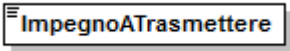
diagram	 <p>The diagram shows the <b>CFintermediario</b> element (rectangle).</p>				
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common				
type	<a href="#">DatoCF_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[0-9]{11}[A-Z]{6}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{3}[A-Z]{1}</td> </tr> </tbody> </table>	Kind	Value	pattern	[0-9]{11}[A-Z]{6}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{3}[A-Z]{1}
Kind	Value				
pattern	[0-9]{11}[A-Z]{6}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{3}[A-Z]{1}				



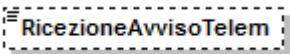
element **Impegno\_A\_Trasmettere\_Type/NumerolscrAlboCAF**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common				
type	restriction of <a href="#">DatoNU_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>(\[1-9\] 1-9)[0-9]*</td></tr> </table>	Kind	Value	pattern	(\[1-9\] 1-9)[0-9]*
Kind	Value				
pattern	(\[1-9\] 1-9)[0-9]*				


element **Impegno\_A\_Trasmettere\_Type/ImpegnoATrasmettere**

diagram									
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common								
type	restriction of <a href="#">DatoNP_Type</a>								
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>1 2</td></tr> <tr> <td>enumeration</td><td>1</td></tr> <tr> <td>enumeration</td><td>2</td></tr> </table>	Kind	Value	pattern	1 2	enumeration	1	enumeration	2
Kind	Value								
pattern	1 2								
enumeration	1								
enumeration	2								


element **Impegno\_A\_Trasmettere\_Type/RicezioneAvvisoTelem**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common				
type	<a href="#">DatoCB_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[01]</td></tr> </table>	Kind	Value	pattern	[01]
Kind	Value				
pattern	[01]				

element **Impegno\_A\_Trasmettere\_Type/DataImpegno**

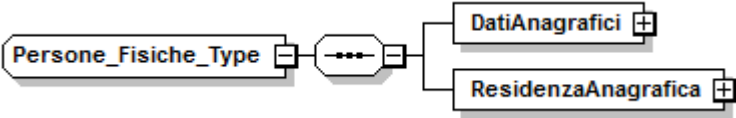
diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common				
type	<a href="#">DatoDT_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>((([01-9][12][0-9][301])(0[13578][1012]\d{4}))) ((([01-9][12][0-9][30](0[469][11]\d{4}))) ((([01-9][10-9][20-8])(02)\d{4}))) ((29)(02)([02468][048]00)) ((29)(02)([13579][26]00)) ((29)(02)([0-9][0-9][048])) ((29)(02)([0-9][0-9][2468][048])) ((29)(02)([0-9][0-9][13579][26]))))</td></tr> </table>	Kind	Value	pattern	((([01-9][12][0-9][301])(0[13578][1012]\d{4}))) ((([01-9][12][0-9][30](0[469][11]\d{4}))) ((([01-9][10-9][20-8])(02)\d{4}))) ((29)(02)([02468][048]00)) ((29)(02)([13579][26]00)) ((29)(02)([0-9][0-9][048])) ((29)(02)([0-9][0-9][2468][048])) ((29)(02)([0-9][0-9][13579][26]))))
Kind	Value				
pattern	((([01-9][12][0-9][301])(0[13578][1012]\d{4}))) ((([01-9][12][0-9][30](0[469][11]\d{4}))) ((([01-9][10-9][20-8])(02)\d{4}))) ((29)(02)([02468][048]00)) ((29)(02)([13579][26]00)) ((29)(02)([0-9][0-9][048])) ((29)(02)([0-9][0-9][2468][048])) ((29)(02)([0-9][0-9][13579][26]))))				

element **Impegno\_A\_Trasmettere\_Type/FirmaIntermediario**

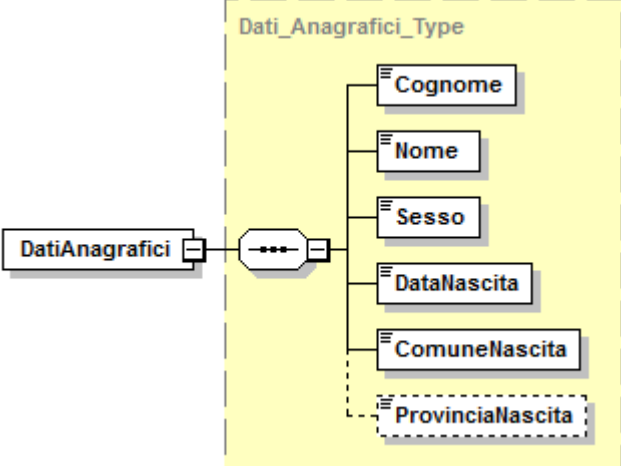
diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common
type	<a href="#">DatoCB_Type</a>

facets	Kind pattern	Value [01]
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complexType **Persone\_Fisiche\_Type**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
children	<a href="#">DatiAnagrafici</a> <a href="#">ResidenzaAnagrafica</a>	

element **Persone\_Fisiche\_Type/DatiAnagrafici**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
type	<a href="#">Dati_Anagrafici_Type</a>	
children	<a href="#">Cognome</a> <a href="#">Nome</a> <a href="#">Sesso</a> <a href="#">DataNascita</a> <a href="#">ComuneNascita</a> <a href="#">ProvinciaNascita</a>	

# element **Persone\_Fisiche\_Type/ResidenzaAnagrafica**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common
type	<a href="#">Residenza_Anagrafica_Type</a>
children	<a href="#">Comune</a> <a href="#">Provincia</a> <a href="#">CodiceComune</a> <a href="#">Indirizzo</a> <a href="#">Cap</a> <a href="#">DataVariazione</a>

## complexType **Residenza\_Anagrafica\_Type**

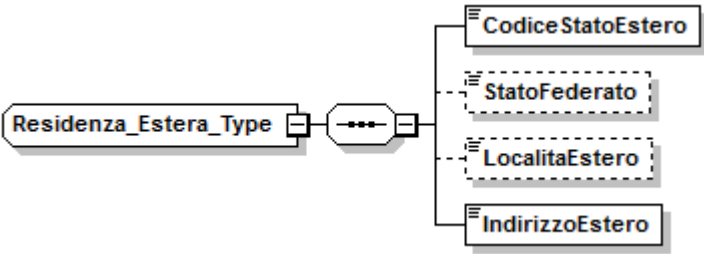
diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common
type	extension of <a href="#">Domicilio_Ita_Type</a>
children	<a href="#">Comune</a> <a href="#">Provincia</a> <a href="#">CodiceComune</a> <a href="#">Indirizzo</a> <a href="#">Cap</a> <a href="#">DataVariazione</a>

## element **Residenza\_Anagrafica\_Type/DataVariazione**

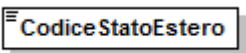
diagram	
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namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
type	<a href="#">DatoDT_Type</a>	
facets	Kind	Value
	pattern	((([0-9]{12}[0-9]{3}[01])(0[13578][1012]\d{4})) ((([0-9]{12}[0-9]{30})(0[469][11]\d{4})) ((([0-9]{12}[0-9]{2}[0-8])(02\d{4})) ((29)(02)([02468][048]00)) ((29)(02)([13579][26]00)) ((29)(02)([0-9][0-9][048])) ((29)(02)([0-9][0-9][2468][048])) ((29)(02)([0-9][0-9][13579][26])))))

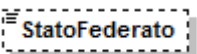
### complexType **Residenza\_Estera\_Type**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
children	<a href="#">CodiceStatoEstero</a> <a href="#">StatoFederato</a> <a href="#">LocalitaEstero</a> <a href="#">IndirizzoEstero</a>	

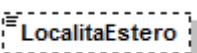
### element **Residenza\_Estera\_Type/CodiceStatoEstero**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
type	restriction of <a href="#">DatoAN_Type</a>	
facets	Kind	Value
	pattern	([0-9A-Z\-\-]{1}([ 0-9A-Z&amp;#39; ' '-\.\., /'°\^\(\)\ À É Ê Ì Ò Ù Ü &quot;;\ \ / +)*

### element **Residenza\_Estera\_Type/StatoFederato**

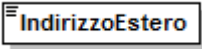
diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
type	restriction of <a href="#">DatoAN_Type</a>	
facets	Kind	Value
	pattern	([0-9A-Z\-\-]{1}([ 0-9A-Z&amp;#39; ' '-\.\., /'°\^\(\)\ À É Ê Ì Ò Ù Ü &quot;;\ \ / +)*

### element **Residenza\_Estera\_Type/LocalitaEstero**

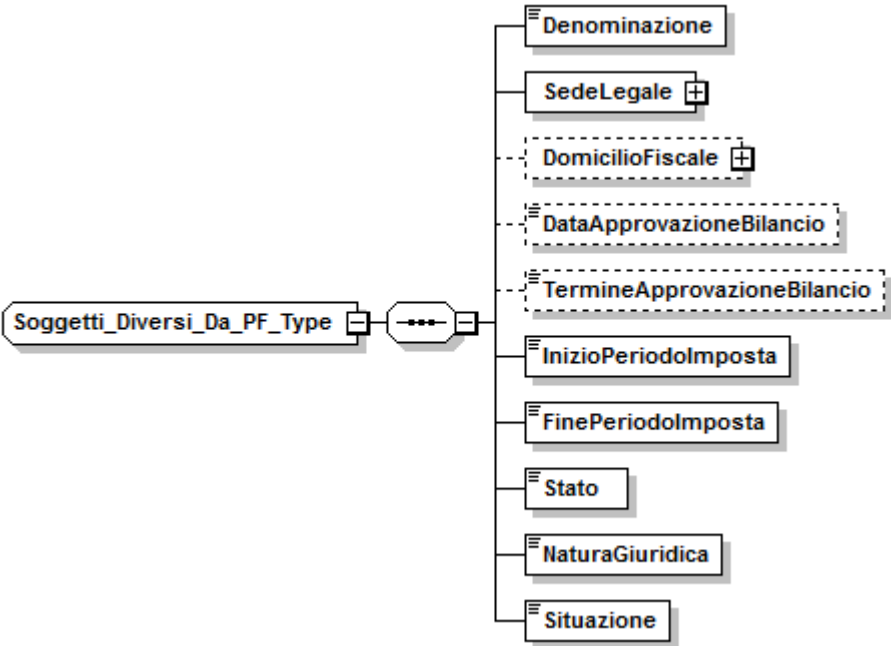
diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
type	<a href="#">DatoAN_Type</a>	

facets	Kind	Value
	pattern	(([0-9A-Z\-\_]&quot;){1}([ 0-9A-Z&amp;:] ' \"- \\. , / ^\\(\\) À É Ê Ë Ì Ò Ù Ü &quot; \\ \\ \\+)*


#### element **Residenza\_Estera\_Type/IndirizzoEstero**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
type	<a href="#">DatoAN_Type</a>	
facets	Kind	Value
	pattern	(([0-9A-Z\-\_]&quot;){1}([ 0-9A-Z&amp;:] ' \"- \\. , / ^\\(\\) À É Ê Ë Ì Ò Ù Ü &quot; \\ \\ \\+)*

#### complexType **Soggetti\_Diversi\_Da\_PF\_Type**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
children	<a href="#">Denominazione</a> <a href="#">SedeLegale</a> <a href="#">DomicilioFiscale</a> <a href="#">DataApprovazioneBilancio</a> <a href="#">TermineApprovazioneBilancio</a> <a href="#">InizioPeriodoImposta</a> <a href="#">FinePeriodoImposta</a> <a href="#">Stato</a> <a href="#">NaturaGiuridica</a> <a href="#">Situazione</a>	

#### element **Soggetti\_Diversi\_Da\_PF\_Type/Denominazione**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
type	<a href="#">DatoAN_Type</a>	
facets	Kind	Value
	pattern	(([0-9A-Z\-\_]&quot;){1}([ 0-9A-Z&amp;:] ' \"- \\. , / ^\\(\\) À É Ê Ë Ì Ò Ù Ü &quot; \\ \\ \\+)*

element **Soggetti\_Diversi\_Da\_PF\_Type/SedeLegale**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common
type	<a href="#">Domicilio EE Type</a>
children	<a href="#">Comune</a> <a href="#">Provincia</a> <a href="#">CodiceComune</a> <a href="#">Indirizzo</a> <a href="#">Cap</a> <a href="#">DataVariazione</a>

element **Soggetti\_Diversi\_Da\_PF\_Type/DomicilioFiscale**

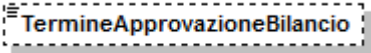
diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common
type	<a href="#">Domicilio Fiscale Type</a>
children	<a href="#">Comune</a> <a href="#">Provincia</a> <a href="#">CodiceComune</a> <a href="#">Indirizzo</a> <a href="#">Cap</a> <a href="#">DataVariazione</a>

element **Soggetti\_Diversi\_Da\_PF\_Type/DataApprovazioneBilancio**

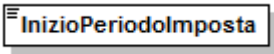
diagram	
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namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
type	<a href="#">DatoDT_Type</a>	
facets	Kind	Value
	pattern	((([0-9][12][0-9][301])(0[13578][1012]\d{4})))((([0][1-9][12][0-9][30](0[469][11]\d{4})))((([0][1-9][1][0-9][2][0-8])(02)\d{4})))((29)(02)([02468][048]00)))((29)(02)([13579][26]00)))((29)(02)([0-9][0-9][0][48]))((29)(02)([0-9][0-9][2468][048]))((29)(02)([0-9][0-9][13579][26]))))

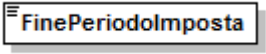
#### element **Soggetti\_Diversi\_Da\_PF\_Type/TermineApprovazioneBilancio**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
type	<a href="#">DatoDT_Type</a>	
facets	Kind	Value
	pattern	((([0-9][12][0-9][301])(0[13578][1012]\d{4})))((([0][1-9][12][0-9][30](0[469][11]\d{4})))((([0][1-9][1][0-9][2][0-8])(02)\d{4})))((29)(02)([02468][048]00)))((29)(02)([13579][26]00)))((29)(02)([0-9][0-9][0][48]))((29)(02)([0-9][0-9][2468][048]))((29)(02)([0-9][0-9][13579][26]))))


#### element **Soggetti\_Diversi\_Da\_PF\_Type/InizioPeriodoImposta**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
type	<a href="#">DatoDT_Type</a>	
facets	Kind	Value
	pattern	((([0-9][12][0-9][301])(0[13578][1012]\d{4})))((([0][1-9][12][0-9][30](0[469][11]\d{4})))((([0][1-9][1][0-9][2][0-8])(02)\d{4})))((29)(02)([02468][048]00)))((29)(02)([13579][26]00)))((29)(02)([0-9][0-9][0][48]))((29)(02)([0-9][0-9][2468][048]))((29)(02)([0-9][0-9][13579][26]))))

#### element **Soggetti\_Diversi\_Da\_PF\_Type/FinePeriodoImposta**

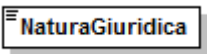
diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
type	<a href="#">DatoDT_Type</a>	
facets	Kind	Value
	pattern	((([0-9][12][0-9][301])(0[13578][1012]\d{4})))((([0][1-9][12][0-9][30](0[469][11]\d{4})))((([0][1-9][1][0-9][2][0-8])(02)\d{4})))((29)(02)([02468][048]00)))((29)(02)([13579][26]00)))((29)(02)([0-9][0-9][0][48]))((29)(02)([0-9][0-9][2468][048]))((29)(02)([0-9][0-9][13579][26]))))

#### element **Soggetti\_Diversi\_Da\_PF\_Type/Stato**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
type	<a href="#">Stato_Type</a>	
facets	Kind	Value

	pattern	[1-9]{1}[0-9]*
	enumeration	1
	enumeration	2
	enumeration	3
	enumeration	4

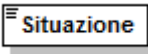
element **Soggetti\_Diversi\_Da\_PF\_Type/NaturaGiuridica**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
type	<a href="#">Natura Giuridica Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*
	enumeration	1
	enumeration	2
	enumeration	3
	enumeration	4
	enumeration	5
	enumeration	6
	enumeration	7
	enumeration	8
	enumeration	9
	enumeration	10
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	enumeration	14
	enumeration	15
	enumeration	16
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	enumeration	41
	enumeration	42
	enumeration	43
	enumeration	44
	enumeration	45
	enumeration	50
	enumeration	51
	enumeration	52
	enumeration	53

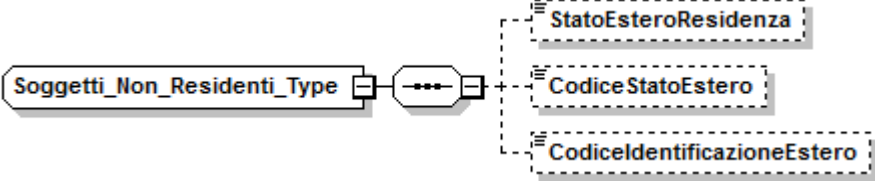


	enumeration	54
	enumeration	55
	enumeration	56
	enumeration	57
	enumeration	58
	enumeration	59

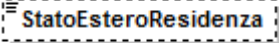
#### element **Soggetti\_Diversi\_Da\_PF\_Type/Situazione**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
type	<a href="#">Situazione_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*
	enumeration	1
	enumeration	2
	enumeration	3
	enumeration	4
	enumeration	5
	enumeration	6
	enumeration	7

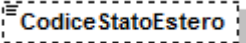
#### complexType **Soggetti\_Non\_Residenti\_Type**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
children	<a href="#">StatoEsteroResidenza</a> <a href="#">CodiceStatoEstero</a> <a href="#">CodiceIdentificazioneEstero</a>	

#### element **Soggetti\_Non\_Residenti\_Type/StatoEsteroResidenza**

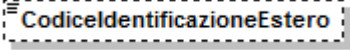
diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
type	<a href="#">DatoAN_Type</a>	
facets	Kind	Value
	pattern	([0-9A-Z-] &quot;){1}([ 0-9A-Z&amp;] ' \\- \\. , / ' \\V\\( \\) À É È Ì Ò Ù Ü &quot; \\ \\ \\+)*

#### element **Soggetti\_Non\_Residenti\_Type/CodiceStatoEstero**

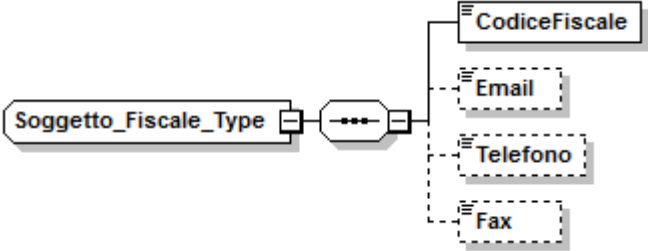
diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	

type	<a href="#">DatoAN_Type</a>	
facets	Kind	Value
	pattern	([0-9A-Z\-\_]{"1"}([ 0-9A-Z&amp;#92;"\-\_\.,/ "^\(\)\ À É È Ò Ù Ü &quot;;\\ \ +)*


#### element **Soggetti\_Non\_Residenti\_Type/CodiceIdentificazioneEestero**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
type	<a href="#">DatoAN_Type</a>	
facets	Kind	Value
	pattern	([0-9A-Z\-\_]{"1"}([ 0-9A-Z&amp;#92;"\-\_\.,/ "^\(\)\ À É È Ò Ù Ü &quot;;\\ \ +)*

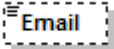
#### complexType **Soggetto\_Fiscale\_Type**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
children	<a href="#">CodiceFiscale</a> <a href="#">Email</a> <a href="#">Telefono</a> <a href="#">Fax</a>	


#### element **Soggetto\_Fiscale\_Type/CodiceFiscale**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
type	<a href="#">DatoCF_Type</a>	
facets	Kind	Value
	pattern	[0-9]{11}[A-Z]{6}[0-9LMNPQRSTUVWXYZ]{2}[A-Z]{1}[0-9LMNPQRSTUVWXYZ]{2}[A-Z]{1}[0-9LMNPQRSTUVWXYZ]{3}[A-Z]{1}

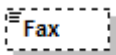
#### element **Soggetto\_Fiscale\_Type/Email**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
type	<a href="#">DatoEM_Type</a>	
facets	Kind	Value
	pattern	[a-zA-Z0-9._%'\-{"1"}?^~="]+@[a-zA-Z0-9.\-]{2,4}

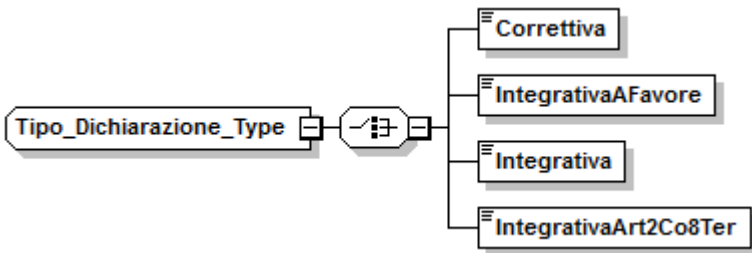
element **Soggetto\_Fiscale\_Type/Telefono**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
type	<a href="#">DatoTL_Type</a>	
facets	Kind	Value
	pattern	[0-9]*


element **Soggetto\_Fiscale\_Type/Fax**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
type	<a href="#">DatoTL_Type</a>	
facets	Kind	Value
	pattern	[0-9]*

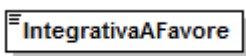
complexType **Tipo\_Dichiarazione\_Type**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
children	<a href="#">Correttiva</a> <a href="#">IntegrativaAFavore</a> <a href="#">Integrativa</a> <a href="#">IntegrativaArt2Co8Ter</a>	

element **Tipo\_Dichiarazione\_Type/Correttiva**


diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
type	<a href="#">DatoCB_Type</a>	
facets	Kind	Value
	pattern	[01]

element **Tipo\_Dichiarazione\_Type/IntegrativaAFavore**


diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	




element **Visto\_Conformita\_Type/VistoCAF/CFResp**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
type	<a href="#">DatoCF_Type</a>	
facets	Kind	Value
	pattern	[0-9]{11}][A-Z]{6}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{3}[A-Z]{1}


element **Visto\_Conformita\_Type/VistoCAF/CF\_CAF**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
type	<a href="#">DatoCN_Type</a>	
facets	Kind	Value
	pattern	[0-9]{11}

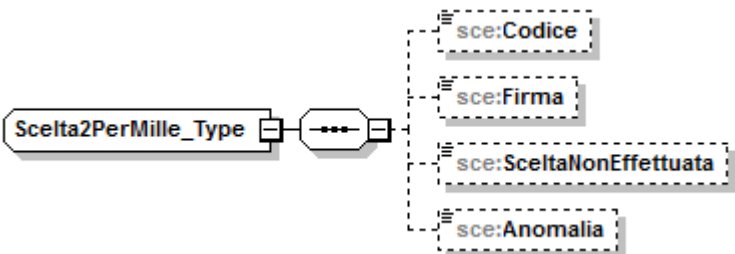
element **Visto\_Conformita\_Type/CFprofessionista**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
type	<a href="#">DatoCF_Type</a>	
facets	Kind	Value
	pattern	[0-9]{11}][A-Z]{6}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{3}[A-Z]{1}

element **Visto\_Conformita\_Type/Firma**

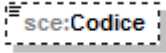
diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
type	<a href="#">DatoCB_Type</a>	
facets	Kind	Value
	pattern	[01]

complexType **Scelta2PerMille\_Type**

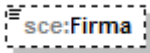
diagram		
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namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce
children	<a href="#">sce:Codice</a> <a href="#">sce:Firma</a> <a href="#">sce:SceltaNonEffettuata</a> <a href="#">sce:Anomalia</a>

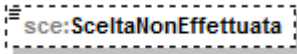
#### element **Scelta2PerMille\_Type/Codice**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce				
type	<a href="#">DatoAN_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>([0-9A-Z\-\_]{"1}([ 0-9A-Z&amp;amp;#92; " \- \., /" \^\\( \) À É È Ò Ù Ü &amp;quot; \\ / +)*</td></tr> </table>	Kind	Value	pattern	([0-9A-Z\-\_]{"1}([ 0-9A-Z&amp;#92; " \- \., /" \^\\( \) À É È Ò Ù Ü &quot; \\ / +)*
Kind	Value				
pattern	([0-9A-Z\-\_]{"1}([ 0-9A-Z&amp;#92; " \- \., /" \^\\( \) À É È Ò Ù Ü &quot; \\ / +)*				

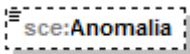
#### element **Scelta2PerMille\_Type/Firma**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce				
type	<a href="#">DatoCB_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[01]</td></tr> </table>	Kind	Value	pattern	[01]
Kind	Value				
pattern	[01]				

#### element **Scelta2PerMille\_Type/SceltaNonEffettuata**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce				
type	<a href="#">DatoCB_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[01]</td></tr> </table>	Kind	Value	pattern	[01]
Kind	Value				
pattern	[01]				

#### element **Scelta2PerMille\_Type/Anomalia**

diagram													
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce												
type	restriction of <a href="#">DatoN1_Type</a>												
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]</td></tr> <tr> <td>enumeration</td><td>1</td></tr> <tr> <td>enumeration</td><td>2</td></tr> <tr> <td>enumeration</td><td>3</td></tr> <tr> <td>enumeration</td><td>4</td></tr> </table>	Kind	Value	pattern	[1-9]	enumeration	1	enumeration	2	enumeration	3	enumeration	4
Kind	Value												
pattern	[1-9]												
enumeration	1												
enumeration	2												
enumeration	3												
enumeration	4												

## complexType **Scelta2PerMilleAssCult\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce
type	extension of <a href="#">Firma_Type</a>
children	<a href="#">Firma</a> <a href="#">CodiceFiscale</a> <a href="#">sce:SceltaNonEffettuata</a> <a href="#">sce:Anomalia</a>

## element **Scelta2PerMilleAssCult\_Type/SceltaNonEffettuata**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce				
type	<a href="#">DatoCB_Type</a>				
facets	<table> <thead> <tr> <th>Kind</th><th>Value</th></tr> </thead> <tbody> <tr> <td>pattern</td><td>[01]</td></tr> </tbody> </table>	Kind	Value	pattern	[01]
Kind	Value				
pattern	[01]				

## element **Scelta2PerMilleAssCult\_Type/Anomalia**

diagram													
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce												
type	restriction of <a href="#">DatoN1_Type</a>												
facets	<table> <thead> <tr> <th>Kind</th><th>Value</th></tr> </thead> <tbody> <tr> <td>pattern</td><td>[1-9]</td></tr> <tr> <td>enumeration</td><td>1</td></tr> <tr> <td>enumeration</td><td>2</td></tr> <tr> <td>enumeration</td><td>4</td></tr> <tr> <td>enumeration</td><td>5</td></tr> </tbody> </table>	Kind	Value	pattern	[1-9]	enumeration	1	enumeration	2	enumeration	4	enumeration	5
Kind	Value												
pattern	[1-9]												
enumeration	1												
enumeration	2												
enumeration	4												
enumeration	5												

## complexType **Scelta5PerMille\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce
children	<a href="#">sce:SostegnoVolontariatoNonLucrative</a> <a href="#">sce:RicercaScientifica</a> <a href="#">sce:RicercaSanitaria</a> <a href="#">sce:BeniCulturaliPaesaggistici</a> <a href="#">sce:SostegnoSocialeComune</a> <a href="#">sce:SostegnoAssociazioniSportive</a> <a href="#">sce:SostegnoEntiAreeProtette</a> <a href="#">sce:SceltaNonEffettuata</a> <a href="#">sce:Anomalia</a> <a href="#">sce:FlagAnomaliaCFbeneficiario</a>

## element **Scelta5PerMille\_Type/SostegnoVolontariatoNonLucrative**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce
type	<a href="#">Firma_Type</a>
children	<a href="#">Firma</a> <a href="#">CodiceFiscale</a>



element **Scelta5PerMille\_Type/RicercaScientifica**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce
type	<a href="#">Firma_Type</a>
children	<a href="#">Firma</a> <a href="#">CodiceFiscale</a>

element **Scelta5PerMille\_Type/RicercaSanitaria**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce
type	<a href="#">Firma_Type</a>
children	<a href="#">Firma</a> <a href="#">CodiceFiscale</a>

element **Scelta5PerMille\_Type/BeniCulturaliPaesaggistici**


diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce
type	<a href="#">Firma_Type</a>
children	<a href="#">Firma</a> <a href="#">CodiceFiscale</a>

element **Scelta5PerMille\_Type/SostegnoSocialeComune**

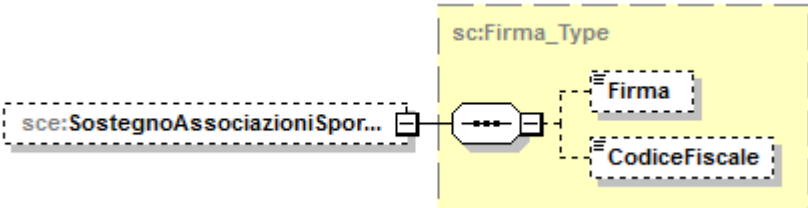
diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce

children	<a href="#">sce:Firma</a>
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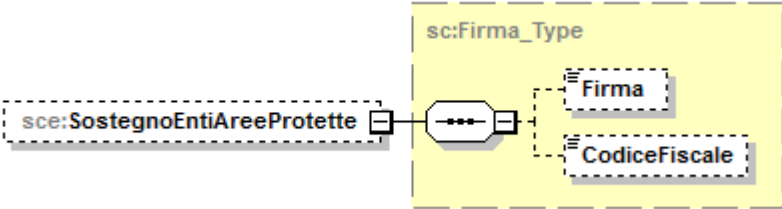
#### element **Scelta5PerMille\_Type/SostegnoSocialeComune/Firma**

diagram	 A diagram showing a dashed box containing the text "sce:Firma".
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce
type	<a href="#">DatoCB_Type</a>
facets	Kind Value pattern [01]

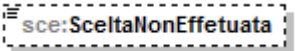
#### element **Scelta5PerMille\_Type/SostegnoAssociazioniSportive**

diagram	 A diagram showing a dashed box containing the text "sce:SostegnoAssociazioniSportive". This box is connected by a line to a central octagonal connector. To the right of the connector is a yellow box labeled "sc:Firma_Type" which contains two sub-elements: "Firma" and "CodiceFiscale".
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce
type	<a href="#">Firma_Type</a>
children	<a href="#">Firma</a> <a href="#">CodiceFiscale</a>

#### element **Scelta5PerMille\_Type/SostegnoEntiAreeProtette**

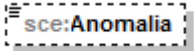
diagram	 A diagram showing a dashed box containing the text "sce:SostegnoEntiAreeProtette". This box is connected by a line to a central octagonal connector. To the right of the connector is a yellow box labeled "sc:Firma_Type" which contains two sub-elements: "Firma" and "CodiceFiscale".
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce
type	<a href="#">Firma_Type</a>
children	<a href="#">Firma</a> <a href="#">CodiceFiscale</a>

#### element **Scelta5PerMille\_Type/SceltaNonEffettuata**

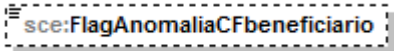
diagram	 A diagram showing a dashed box containing the text "sce:SceltaNonEffettuata".
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce
type	<a href="#">DatoCB_Type</a>

facets	Kind	Value
	pattern	[01]

element **Scelta5PerMille\_Type/Anomalia**

diagram		
namespace	urn:www.agenziaentrare.gov.it:specificheTecniche:sco:sce	
type	restriction of <a href="#">DatoN1_Type</a>	
facets	Kind	Value
	pattern	[1-9]
	enumeration	1
	enumeration	2
	enumeration	3
	enumeration	4
	enumeration	5

element **Scelta5PerMille\_Type/FlagAnomaliaCFbeneficiario**

diagram		
namespace	urn:www.agenziaentrare.gov.it:specificheTecniche:sco:sce	
type	<a href="#">DatoCB_Type</a>	
facets	Kind	Value
	pattern	[01]

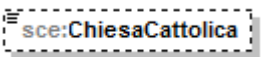
# complexType **Scelta8PerMille\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce
children	<a href="#">sce:Stato</a> <a href="#">sce:ChiesaCattolica</a> <a href="#">sce:UnioneChieseCristianeAvventiste7giorno</a> <a href="#">sce:AssembleeDiDioInItalia</a> <a href="#">sce:UnioneDelleChieseMetodisteValdesi</a> <a href="#">sce:ChiesaEvangelicaLuteranaInItalia</a> <a href="#">sce:UnioneComunitaEbraicheitaliane</a> <a href="#">sce:SacraArcidiocesiOrtodossaEsarcato</a> <a href="#">sce:ChiesaApostolicaitalia</a> <a href="#">sce:UnioneCristianaEvangelicaBattista</a> <a href="#">sce:UnioneBuddhistaitaliana</a> <a href="#">sce:UnioneInduistaitaliana</a> <a href="#">sce:IstitutoBuddistalbisp</a> <a href="#">sce:SceltaNonEffettuata</a> <a href="#">sce:Anomalia</a>


## element **Scelta8PerMille\_Type/Stato**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce				
type	<a href="#">DatoCB_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[01]</td></tr> </table>	Kind	Value	pattern	[01]
Kind	Value				
pattern	[01]				

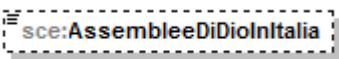
element **Scelta8PerMille\_Type/ChiesaCattolica**

diagram		
namespace	urn:www.agenziaentrare.gov.it:specificheTecniche:sco:sce	
type	<a href="#">DatoCB_Type</a>	
facets	Kind pattern	Value [01]


element **Scelta8PerMille\_Type/UnioneChieseCristianeAvventiste7giorno**

diagram		
namespace	urn:www.agenziaentrare.gov.it:specificheTecniche:sco:sce	
type	<a href="#">DatoCB_Type</a>	
facets	Kind pattern	Value [01]


element **Scelta8PerMille\_Type/AssembleeDiDiolnItalia**

diagram		
namespace	urn:www.agenziaentrare.gov.it:specificheTecniche:sco:sce	
type	<a href="#">DatoCB_Type</a>	
facets	Kind pattern	Value [01]

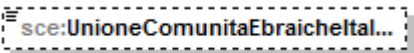
element **Scelta8PerMille\_Type/UnioneDelleChieseMetodisteValdesi**

diagram		
namespace	urn:www.agenziaentrare.gov.it:specificheTecniche:sco:sce	
type	<a href="#">DatoCB_Type</a>	
facets	Kind pattern	Value [01]

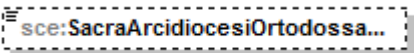
element **Scelta8PerMille\_Type/ChiesaEvangelicaLuteranaInItalia**

diagram		
namespace	urn:www.agenziaentrare.gov.it:specificheTecniche:sco:sce	
type	<a href="#">DatoCB_Type</a>	
facets	Kind pattern	Value [01]

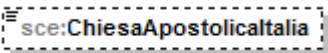
element **Scelta8PerMille\_Type/UnioneComunitaEbraicheItaliane**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce
type	<a href="#">DatoCB_Type</a>
facets	Kind Value pattern [01]

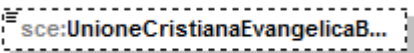
element **Scelta8PerMille\_Type/SacraArcidiocesiOrtodossaEsarcato**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce
type	<a href="#">DatoCB_Type</a>
facets	Kind Value pattern [01]

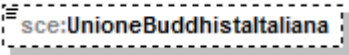
element **Scelta8PerMille\_Type/ChiesaApostolicaItalia**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce
type	<a href="#">DatoCB_Type</a>
facets	Kind Value pattern [01]

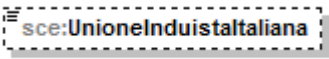
element **Scelta8PerMille\_Type/UnioneCristianaEvangelicaBattista**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce
type	<a href="#">DatoCB_Type</a>
facets	Kind Value pattern [01]

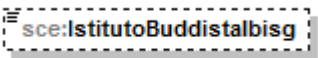
element **Scelta8PerMille\_Type/UnioneBuddhistaitaliana**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce
type	<a href="#">DatoCB_Type</a>
facets	Kind Value pattern [01]

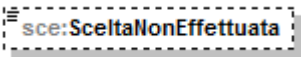
element **Scelta8PerMille\_Type/UnioneInduistaltaliana**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce				
type	<a href="#">DatoCB_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[01]</td></tr> </table>	Kind	Value	pattern	[01]
Kind	Value				
pattern	[01]				

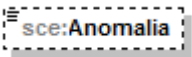
element **Scelta8PerMille\_Type/IstitutoBuddistalbisg**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce				
type	<a href="#">DatoCB_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[01]</td></tr> </table>	Kind	Value	pattern	[01]
Kind	Value				
pattern	[01]				

element **Scelta8PerMille\_Type/SceltaNonEffettuata**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce				
type	<a href="#">DatoCB_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[01]</td></tr> </table>	Kind	Value	pattern	[01]
Kind	Value				
pattern	[01]				

element **Scelta8PerMille\_Type/Anomalia**

diagram											
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce										
type	restriction of <a href="#">DatoN1_Type</a>										
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]</td></tr> <tr> <td>enumeration</td><td>1</td></tr> <tr> <td>enumeration</td><td>2</td></tr> <tr> <td>enumeration</td><td>3</td></tr> </table>	Kind	Value	pattern	[1-9]	enumeration	1	enumeration	2	enumeration	3
Kind	Value										
pattern	[1-9]										
enumeration	1										
enumeration	2										
enumeration	3										

## complexType Scelte\_Type

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce
children	<a href="#">sce:Scelta5PerMille</a> <a href="#">sce:Scelta8PerMille</a> <a href="#">sce:Scelta2PerMille</a>

## element Scelte\_Type/Scelta5PerMille

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce
type	<a href="#">sce:Scelta5PerMille_Type</a>
children	<a href="#">sce:SostegnoVolontariatoNonLucrative</a> <a href="#">sce:RicercaScientifica</a> <a href="#">sce:RicercaSanitaria</a> <a href="#">sce:BeniCulturaliPaesaggistici</a> <a href="#">sce:SostegnoSocialeComune</a> <a href="#">sce:SostegnoAssociazioniSportive</a> <a href="#">sce:SostegnoEntiAreeProtette</a> <a href="#">sce:SceltaNonEffettuata</a> <a href="#">sce:Anomalia</a> <a href="#">sce:FlagAnomaliaCFbeneficiario</a>



element **Scelte\_Type/Scelta8PerMille**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce
type	<a href="#">sce:Scelta8PerMille_Type</a>
children	<a href="#">sce:Stato</a> <a href="#">sce:ChiesaCattolica</a> <a href="#">sce:UnioneChieseCristianeAvventiste7giorno</a> <a href="#">sce:AssembleeDiDioInItalia</a> <a href="#">sce:UnioneDelleChieseMetodisteValdesi</a> <a href="#">sce:ChiesaEvangelicaLuteranaInItalia</a> <a href="#">sce:UnioneComunitaEbraicheitaliane</a> <a href="#">sce:SacraArcidiocesiOrtodossaEsarcato</a> <a href="#">sce:ChiesaApostolicaItalia</a> <a href="#">sce:UnioneCristianaEvangelicaBattista</a> <a href="#">sce:UnioneBuddhistaitaliana</a> <a href="#">sce:UnioneInduistaitaliana</a> <a href="#">sce:IstitutoBuddistalbisp</a> <a href="#">sce:SceltaNonEffettuata</a> <a href="#">sce:Anomalia</a>

## element **Scelte\_Type/Scelta2PerMille**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce
type	<a href="#">sce:Scelta2PerMille_Type</a>
children	<a href="#">sce:Codice</a> <a href="#">sce:Firma</a> <a href="#">sce:SceltaNonEffettuata</a> <a href="#">sce:Anomalia</a>

## simpleType **DatoAN\_Type**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:common				
type	restriction of <b>xs:string</b>				
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>([0-9A-Z\-\]]&amp;quot;){1}([ 0-9A-Z&amp;amp;#92; ' \"- \\. , / ° \\\"(\\) À É Ê Ì Ò Ù Ü &amp;quot;; \\\" \\+)*</td></tr> </table>	Kind	Value	pattern	([0-9A-Z\-\]]&quot;){1}([ 0-9A-Z&amp;#92; ' \"- \\. , / ° \\\"(\\) À É Ê Ì Ò Ù Ü &quot;; \\\" \\+)*
Kind	Value				
pattern	([0-9A-Z\-\]]&quot;){1}([ 0-9A-Z&amp;#92; ' \"- \\. , / ° \\\"(\\) À É Ê Ì Ò Ù Ü &quot;; \\\" \\+)*				

## simpleType **DatoCB12\_Type**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:common				
type	restriction of <b>xs:byte</b>				
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[10]{12}</td></tr> </table>	Kind	Value	pattern	[10]{12}
Kind	Value				
pattern	[10]{12}				

## simpleType **DatoCB\_Type**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:common				
type	restriction of <b>xs:byte</b>				
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[01]</td></tr> </table>	Kind	Value	pattern	[01]
Kind	Value				
pattern	[01]				

## simpleType **DatoCF\_Type**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:common				
type	restriction of <b>xs:string</b>				
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[0-9]{11}[A-Z]{6}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{3}[A-Z]{1}</td></tr> </table>	Kind	Value	pattern	[0-9]{11}[A-Z]{6}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{3}[A-Z]{1}
Kind	Value				
pattern	[0-9]{11}[A-Z]{6}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{3}[A-Z]{1}				



type	restriction of <b>xs:string</b>	
facets	Kind	Value
	pattern	[a-zA-Z0-9._%'\-&quot;?^~=]+@[a-zA-Z0-9.\-]+\.[a-zA-Z]{2,4}

#### simpleType **DatoGA\_Type**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:common	
type	restriction of <b>xs:string</b>	
facets	Kind	Value
	pattern	[1-9](((1-9)[0-9]) ((12)[0-9][0-9]) (3[0-5][0-9]) (36[0-5]))

#### simpleType **DatoN1\_Type**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:common	
type	restriction of <b>xs:string</b>	
facets	Kind	Value
	pattern	[1-9]

#### simpleType **DatoNP\_Type**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:common	
type	restriction of <b>xs:string</b>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*

#### simpleType **DatoNU\_Type**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:common	
type	restriction of <b>xs:string</b>	
facets	Kind	Value
	pattern	(\[1-9]\ [1-9])[0-9]*

#### simpleType **DatoPC\_Type**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:common	
type	restriction of <b>xs:string</b>	
facets	Kind	Value
	pattern	[0-9]?[0-9](,\d{1,3})? 100,0{1,3}?

#### simpleType **DatoPI\_Type**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:common	
type	restriction of <b>xs:string</b>	
facets	Kind	Value
	pattern	[0-7][0-9]{10}

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:common	
type	restriction of <b>xs:string</b>	
facets	Kind pattern	Value [0-9]+(,[0-9]{1,5})?

namespace	urn:www.agenziaentrategov.it:specificheTecniche:common				
type	restriction of <b>xs:string</b>				
facets	<table border="1"> <thead> <tr> <th>Kind</th><th>Value</th></tr> </thead> <tbody> <tr> <td>pattern</td><td>[0-9]*</td></tr> </tbody> </table>	Kind	Value	pattern	[0-9]*
Kind	Value				
pattern	[0-9]*				

namespace	urn:www.agenziaentrategov.it:specificheTecniche:common				
type	restriction of <b>xs:string</b>				
facets	<table border="1"> <thead> <tr> <th>Kind</th><th>Value</th></tr> </thead> <tbody> <tr> <td>pattern</td><td>[0-9]{1,2}</td></tr> </tbody> </table>	Kind	Value	pattern	[0-9]{1,2}
Kind	Value				
pattern	[0-9]{1,2}				

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
type	restriction of <a href="#">DatoAN_Type</a>	
facets	Kind	Value
	pattern	([0-9A-Z-~]*)"{1}([0-9A-Z&#x2013;~ \\-\\. / ° \\^\\(\\) À É Ê Ì Ò Ù Ü &quot; \\N \\+)*
	enumeration	0
	enumeration	1
	enumeration	2
	enumeration	3

namespace	urn:www.agenziaentrategov.it:specificheTecniche:sco:common	
type	restriction of <a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*
	enumeration	1
	enumeration	2
	enumeration	3
	enumeration	4
	enumeration	5
	enumeration	6
	enumeration	7
	enumeration	8
	enumeration	9
	enumeration	10
	enumeration	11
	enumeration	12
	enumeration	13
	enumeration	14
	enumeration	15

### simpleType Codice\_Regione\_Type

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
type	restriction of <a href="#">DatoAN_Type</a>	
facets	Kind	Value
	pattern	([0-9A-Z\-\-] &quot;){1}([ 0-9A-Z&amp;#39;] '\- \. / ° ^\V(\V) À É È Ì Ò Ù Ü &quot; \V /+)*
	enumeration	1
	enumeration	2
	enumeration	3
	enumeration	4
	enumeration	5
	enumeration	6
	enumeration	7
	enumeration	8
	enumeration	9
	enumeration	10
	enumeration	11
	enumeration	12
	enumeration	13
	enumeration	14
	enumeration	15
	enumeration	16
	enumeration	17
	enumeration	18
	enumeration	19
	enumeration	20
	enumeration	21

### simpleType Natura\_Giuridica\_Type

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
type	restriction of <a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*
	enumeration	1
	enumeration	2
	enumeration	3
	enumeration	4
	enumeration	5
	enumeration	6
	enumeration	7
	enumeration	8
	enumeration	9
	enumeration	10
	enumeration	11
	enumeration	12
	enumeration	13
	enumeration	14
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	enumeration	16
	enumeration	17
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	enumeration	20
	enumeration	21
	enumeration	22
	enumeration	23
	enumeration	24
	enumeration	25
	enumeration	26
	enumeration	27
	enumeration	28
	enumeration	29



	enumeration	4
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#### simpleType **Eventi\_Ecc\_Type**

namespace	urn:www.agenziaentrare.gov.it:specificheTecniche:sco:common	
type	restriction of <b>xs:string</b>	
facets	Kind	Value
	enumeration	1
	enumeration	2
	enumeration	3
	enumeration	4

#### simpleType **Estero**

namespace	urn:www.agenziaentrare.gov.it:specificheTecniche:common	
type	restriction of <b>xs:string</b>	
facets	Kind	Value
	enumeration	EE

#### simpleType **PE\_Type**

namespace	urn:www.agenziaentrare.gov.it:specificheTecniche:common	
type	union of ( <a href="#">ProvinciItaliane</a> , <a href="#">Estero</a> )	

#### simpleType **PN\_Type**

namespace	urn:www.agenziaentrare.gov.it:specificheTecniche:common	
type	union of ( <a href="#">ProvinciItaliane</a> , <a href="#">ProvincieCroate</a> , <a href="#">Estero</a> , <a href="#">ProvincieSoppresse</a> )	

#### simpleType **PR\_Type**

namespace	urn:www.agenziaentrare.gov.it:specificheTecniche:common	
type	union of ( <a href="#">ProvinciItaliane</a> )	

#### simpleType **ProvincieCroate**

namespace	urn:www.agenziaentrare.gov.it:specificheTecniche:common	
type	restriction of <b>xs:string</b>	
facets	Kind	Value
	enumeration	FU
	enumeration	PL
	enumeration	ZA

#### simpleType **ProvinciItaliane**

namespace	urn:www.agenziaentrare.gov.it:specificheTecniche:common	
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type	restriction of <b>xs:string</b>	
facets	Kind	Value
	enumeration	AG
	enumeration	AL
	enumeration	AN
	enumeration	AO
	enumeration	AP
	enumeration	AQ
	enumeration	AR
	enumeration	AT
	enumeration	AV
	enumeration	BA
	enumeration	BG
	enumeration	BI
	enumeration	BL
	enumeration	BN
	enumeration	BO
	enumeration	BR
	enumeration	BS
	enumeration	BT
	enumeration	BZ
	enumeration	CA
	enumeration	CB
	enumeration	CE
	enumeration	CH
	enumeration	CI
	enumeration	CL
	enumeration	CN
	enumeration	CO
	enumeration	CR
	enumeration	CS
	enumeration	CT
	enumeration	CZ
	enumeration	EN
	enumeration	FC
	enumeration	FE
	enumeration	FG
	enumeration	FI
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	enumeration	GE
	enumeration	GO
	enumeration	GR
	enumeration	IM
	enumeration	IS
	enumeration	KR
	enumeration	LC
	enumeration	LE
	enumeration	LI
	enumeration	LO
	enumeration	LT
	enumeration	LU
	enumeration	MB
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	enumeration	ME
	enumeration	MI
	enumeration	MN
	enumeration	MO
	enumeration	MS
	enumeration	MT
	enumeration	NA
	enumeration	NO
	enumeration	NU
	enumeration	OG
	enumeration	OR
	enumeration	OT
	enumeration	PA

	enumeration	PC
	enumeration	PD
	enumeration	PE
	enumeration	PG
	enumeration	PI
	enumeration	PN
	enumeration	PO
	enumeration	PR
	enumeration	PT
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	enumeration	PV
	enumeration	PZ
	enumeration	RA
	enumeration	RC
	enumeration	RE
	enumeration	RG
	enumeration	RI
	enumeration	RM
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	enumeration	SA
	enumeration	SI
	enumeration	SO
	enumeration	SP
	enumeration	SR
	enumeration	SS
	enumeration	SV
	enumeration	TA
	enumeration	TE
	enumeration	TN
	enumeration	TO
	enumeration	TP
	enumeration	TR
	enumeration	TS
	enumeration	TV
	enumeration	UD
	enumeration	VA
	enumeration	VB
	enumeration	VC
	enumeration	VE
	enumeration	VI
	enumeration	VR
	enumeration	VS
	enumeration	VT
	enumeration	VV

#### simpleType **ProvinciaSoppressa**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:common	
type	restriction of <b>xs:string</b>	
facets	Kind	Value
	enumeration	FO
	enumeration	PS

**ALLEGATO C**  
**CIRCOLARE PER LA LIQUIDAZIONE ED IL**  
**CONTROLLO DEL**  
**MOD. 730/2018**

**Istruzioni per lo svolgimento degli adempimenti  
previsti per l'assistenza fiscale  
da parte dei sostituti d'imposta, dei professionisti  
abilitati e dei CAF**

## 1 PARTE GENERALE

1.1 GENERALITA': CONTROLLO DELLE DICHIARAZIONI MOD. 730 E LIQUIDAZIONE DELL'IMPOSTA, DELL'ADDIZIONALE REGIONALE ALL'IRPEF E DELL'ADDIZIONALE COMUNALE ALL'IRPEF

1.2 CRITERI DI ARROTONDAMENTO, MESSAGGI, ED ALTRI ASPETTI DI CARATTERE GENERALE

## 2 DATI ANAGRAFICI E DI RESIDENZA DEL DICHIARANTE E SCELTA PER LA DESTINAZIONE DELL'OTTO E DEL CINQUE PER MILLE DELL'IRPEF

2.1 CONTROLLI DA EFFETTUARE

2.1.1 *Dati anagrafici*

2.1.2 *Residenza anagrafica*

2.1.3 *Domicilio fiscale alle date del 01/01/2017 e 01/01/2018*

2.1.3.1 *Gestione Casella Fusione Comuni*

2.2 ANOMALIE ED INCONGRUENZE

2.2.1 *Segnalazioni*

2.2.2 *Esclusione dall'assistenza fiscale*

2.3 CRITERI DI ACCOGLIMENTO: CONTROLLI BLOCCANTI DATI ANAGRAFICI E RESIDENZA

2.4 SCELTA PER LA DESTINAZIONE DELL'OTTO, DEL CINQUE E DEL DUE PER MILLE DELL'IRPEF ALLE ISTITUZIONI BENEFICIARIE (RISERVATO AI C.A.F. ED AI PROFESSIONISTI ABILITATI)

2.4.1 *Scelta per la destinazione dell'otto per mille dell'Irpef alle istituzioni beneficiarie*

2.4.1.1 *Scelta otto per mille: assistenza fiscale prestata dal sostituto d'imposta*

2.4.1.2 *Scelta otto per mille: assistenza fiscale prestata dal CAF, da un professionista abilitato o da una Associazione professionale*

2.4.2 *Scelta per la destinazione del cinque per mille dell'Irpef*

2.4.2.1 *Scelta cinque per mille: assistenza fiscale prestata dal sostituto d'imposta*

2.4.2.2 *Scelta cinque per mille: assistenza fiscale prestata dal CAF, da un professionista abilitato o da una Associazione professionale*

2.4.3 *Scelta per la destinazione del due per mille dell'Irpef ai partiti politici*

2.4.3.1 *Scelta due per mille: assistenza fiscale prestata dal sostituto d'imposta*

2.4.3.2 *Scelta del due per mille: assistenza fiscale prestata dal CAF, da un professionista abilitato o da una Associazione professionale*

2.4.4 *Criteri di accoglimento: controlli bloccanti otto, cinque e due per mille dell'Irpef*

## 3 DATI DEL SOSTITUTO D'IMPOSTA CHE EFFETTUERÀ IL CONGUAGLIO

3.1 CONTROLLI DA EFFETTUARE

3.2 ANOMALIE ED INCONGRUENZE

3.2.1 *Segnalazioni*

3.2.2 *Esclusione dall'assistenza fiscale*

3.3 CRITERI DI ACCOGLIMENTO: CONTROLLI BLOCCANTI DATI SOSTITUTO

## 4 AMPLIAMENTO ASSISTENZA FISCALE – MOD. 730 SENZA SOSTITUTO D'IMPOSTA

## 5 CONIUGE E FAMILIARI A CARICO

5.1 CONTROLLI DA EFFETTUARE

5.2 ANOMALIE ED INCONGRUENZE

5.2.1 *Segnalazioni*

5.2.2 *Esclusione dall'assistenza fiscale*

5.3 CRITERI DI ACCOGLIMENTO: CONTROLLI BLOCCANTI FAMILIARI A CARICO

## 6 REDDITI DEI TERRENI (Quadro A)

- 6.1 TERRENI - CONTROLLI DA EFFETTUARE
- 6.2 ANOMALIE ED INCONGRUENZE
  - 6.2.1 *Segnalazioni*
  - 6.2.2 *Esclusione dall'assistenza fiscale*
- 6.3 CRITERI DI ACCOGLIMENTO: CONTROLLI BLOCCANTI TERRENI
- 6.4 CRITERI DI ACCOGLIMENTO: CONTROLLI CONFERMABILI TERRENI
- 6.5 MODALITÀ DI CALCOLO - GENERALITÀ
- 6.6 DETERMINAZIONE DEL REDDITO DEI TERRENI PER L'ANNO D'IMPOSTA 2016
  - 6.6.1 *Determinazione del reddito dominicale*
    - 6.6.1.1 Dati del terreno su un solo rigo
      - 6.6.1.1.1 Il campo "Titolo" (col. 2) assume il valore 1 (proprietario del terreno non affittato)
      - 6.6.1.1.2 Il campo "Titolo" (col. 2) assume il valore 2 (terreno affittato in regime vincolistico)
      - 6.6.1.1.3 Il campo "Titolo" (col. 2) assume il valore 3 (terreno affittato in regime di libero mercato)
      - 6.6.1.1.4 Il campo "Titolo" (col. 2) assume il valore 4 (conduttore del fondo non proprietario)
      - 6.6.1.1.5 Il campo "Titolo" (col. 2) assume il valore 5 (Reddito imponibile attribuito dalla società semplice riferito a terreni affittati o con esenzione IMU)
      - 6.6.1.1.6 Il campo "Titolo" (col. 2) assume il valore 10 (Reddito non imponibile attribuito dalla società semplice riferito a terreni non affittati)
      - 6.6.1.1.7 Il campo "Titolo" (col. 2) assume il valore 6 (partecipante impresa familiare agricola)
      - 6.6.1.1.8 Il campo "Titolo" (col. 2) assume il valore 7 (titolare impresa agricola individuale)
    - 6.6.1.2 Dati del terreno su più righe
      - 6.6.1.2.1 Determinazione del reddito dominicale del terreno non affittato da non assoggettare ad Irpef in quanto sostituita da IMU oppure reddito riferito a soggetto IAP – Utilizzi 1, 6 e 7
      - 6.6.1.2.2 Determinazione del reddito dominicale del terreno non affittato per il quale non è dovuta l'IMU ed il reddito non è riferito ad un soggetto IAP - Utilizzi 1, 6 e 7
      - 6.6.1.2.3 Determinazione del reddito dominicale del terreno affittato in regime legale di determinazione del canone ovvero affittato in regime di libero mercato da tassare ordinariamente Utilizzi 2 e 3 ed il reddito non è riferito ad un soggetto IAP
      - 6.6.1.2.4 Determinazione del reddito dominicale del terreno affittato in regime legale di determinazione del canone ovvero affittato in regime di libero mercato da tassare ordinariamente Utilizzi 2 e 3 ed il reddito è riferito ad un soggetto IAP
    - 6.6.1.3 Reddito dominicale totale e modalità di arrotondamento
  - 6.6.2 *Determinazione del reddito agrario*
    - 6.6.2.1 Dati del terreno su un solo rigo
      - 6.6.2.1.1 Il campo "Titolo" (col. 2) assume il valore 1
      - 6.6.2.1.2 Il campo "Titolo" (col. 2) assume il valore 2 o il valore 3
      - 6.6.2.1.3 Il campo "Titolo" (col. 2) assume il valore 4 o il valore 7
      - 6.6.2.1.4 Il campo "Titolo" (col. 2) assume il valore 5 o 6
      - 6.6.2.1.5 Il campo "Titolo" (col. 2) assume il valore 10
    - 6.6.2.2 Dati del terreno su più righe
    - 6.6.2.3 Reddito agrario totale e modalità di arrotondamento
  - 6.6.3 *Esempi di determinazione dei redditi dominicale e agrario*
- 7 REDDITI DEI FABBRICATI (QUADRO B)
  - 7.1 CONTROLLI DA EFFETTUARE
    - 7.1.1 *Casi Particolari IMU (Colonna 12)*
    - 7.1.2 *Casella Stato di emergenza (colonna 13)*
    - 7.1.3 *Dati necessari per usufruire delle agevolazioni previste per i contratti di locazione – rigo B11*
  - 7.2 ANOMALIE ED INCONGRUENZE
    - 7.2.1 *Segnalazioni*
    - 7.2.2 *Esclusione dall'assistenza fiscale*
  - 7.3 CRITERI DI ACCOGLIMENTO: CONTROLLI BLOCCANTI FABBRICATI

7.4 CRITERI DI ACCOGLIMENTO: CONTROLLI CONFERMABILI FABBRICATI

7.5 MODALITÀ DI CALCOLO DEL REDDITO DEI FABBRICATI PER L'ANNO D'IMPOSTA 2017

7.5.1 *Cedolare Secca*

7.5.2 *Effetti della normativa IMU sulla determinazione del reddito dei fabbricati*

7.5.3 *Criteri generali per la determinazione del reddito*

7.5.4 *Definizione imponibile fabbricati*

7.5.4.1 Tabella criteri generali determinazione redditi fabbricati persone fisiche

7.5.5 *Dati del fabbricato indicati su un solo rigo*

7.5.5.1 Campo "Utilizzo" impostato a 1 o 5 (Abitazione principale e pertinenze)

7.5.5.2 Campo "Utilizzo" impostato a 2 (immobile a disposizione)

7.5.5.3 Campo "Utilizzo" impostato a 3 (immobile locato canone libero)

7.5.5.4 Campo "Utilizzo" impostato a 4 (immobile locato equo canone)

7.5.5.5 Campo "Utilizzo" impostato a 8 (immobile locato canone concordato)

7.5.5.6 Campo "Utilizzo" impostato a 9 (altri immobili) o 10 (uso gratuito a un familiare)

7.5.5.7 Campo "Utilizzo" impostato a 11 (abitaz. principale parzialmente locata canone libero)

7.5.5.8 Campo "Utilizzo" impostato a 12 (abitaz. principale parzialmente locata canone concordato)

7.5.5.9 Campo "Utilizzo" impostato a 14 (immobile locato regione abruzzo)

7.5.5.10 Campo "Utilizzo" impostato a 15 (immobile regione Abruzzo concesso in comodato)

7.5.5.11 Campo "Utilizzo" impostato a 16 (immobili società semplice – reddito imponibile)

7.5.5.12 Campo "Utilizzo" impostato a 17 (immobili società semplice – reddito non imponibile)

7.5.6 *Dati dello stesso fabbricato indicati su piu' righe*

7.5.6.1 Determinazione del reddito dell'abitazione principale non locata e sue pertinenze con casella casi particolari IMU non compilata

7.5.6.2 Determinazione del reddito dell'abitazione principale non locata e sue pertinenze con casella casi particolari imu compilata con codice 2

7.5.6.3 Determinazione del reddito dell'abitazione principale parzialmente locata senza opzione per la cedolare secca

7.5.6.4 Determinazione del reddito dell'abitazione principale parzialmente locata con opzione per cedolare secca

7.5.6.5 Determinazione del reddito del fabbricato non locato diverso da abitazione principale e casella casi particolari IMU non compilata

7.5.6.6 Determinazione del reddito del fabbricato non locato diverso da abitazione principale e casella casi particolari IMU compilata con codice 1

7.5.6.7 Determinazione del reddito del fabbricato non locato diverso da abitazione principale e casella casi particolari IMU compilata con codice 3

7.5.6.8 Determinazione del reddito del fabbricato locato diverso da abitazione principale da tassare ordinariamente

7.5.6.9 Determinazione del reddito del fabbricato diverso da abitazione principale da assoggettare ad imposta sostitutiva

7.5.6.10 Esempi di determinazione del reddito dei fabbricati

7.5.6.11 Messaggi

7.5.7 *Reddito totale dei fabbricati e modalita' di arrotondamento*

8 REDDITI DI LAVORO DIPENDENTE E ASSIMILATI (QUADRO C)

8.1 CONTROLLI DA EFFETTUARE

8.1.1 *Sez. I – redditi assimilati per i quali la detrazione e' rapportata al periodo di lavoro*

8.1.1.1 Rigo C4 – controlli e modalita' di calcolo somme per premi di risultato

8.1.1.1.1 Generalità

8.1.1.1.2 Assenza Requisiti (Casella col. 9 barrata)

8.1.1.1.3 Presenza Requisiti (Casella col. 9 non barrata)

8.1.1.2 Quadro C - Frontalieri

8.1.1.3 Quadro C – Agevolazioni particolari (Campione d'Italia e Pensione Orfani)

8.1.2 *Sez. II – redditi assimilati per i quali la detrazione non e' rapportata al periodo di lavoro (righe da C6 a C8)*

- 8.1.3 Sez. III - ritenute irpef e addizionali regionale all'irpef (righe C9 e C10)
  - 8.1.4 Sez. IV - ritenute per addizionale comunale all'irpef (righe da C11 a C13)
  - 8.1.5 Sez. V - Bonus Irpef (rigo C14)
    - 8.1.5.1 Generalità
    - 8.1.5.2 Verifica della correttezza dei dati
    - 8.1.5.3 Modalità di determinazione del contributo – generalità
    - 8.1.5.4 Definizione entità tributarie rilevanti ai fini del bonus
    - 8.1.5.5 Verifica dei presupposti per il riconoscimento del bonus
  - 8.2 ANOMALIE ED INCONGRUENZE
    - 8.2.1 Segnalazioni
    - 8.2.2 Esclusione dall'assistenza fiscale
  - 8.3 CRITERI DI ACCOGLIMENTO: CONTROLLI BLOCCANTI QUADRO C
  - 8.4 CRITERI DI ACCOGLIMENTO: CONTROLLI CONFERMABILI QUADRO C
  - 8.5 MODALITÀ DI CALCOLO – REDDITI QUADRO C
- 9 ALTRI REDDITI (QUADRO D)
- 9.1 CONTROLLI DA EFFETTUARE
  - 9.2 RIGO D1
  - 9.3 RIGO D2
  - 9.4 RIGO D3
  - 9.5 RIGO D4
  - 9.6 RIGO D5
  - 9.7 RIGO D6
  - 9.8 RIGO D7
  - 9.9 ANOMALIE ED INCONGRUENZE
    - 9.9.1 Segnalazioni
    - 9.9.2 Esclusione dall'assistenza fiscale
  - 9.10 CRITERI DI ACCOGLIMENTO: CONTROLLI BLOCCANTI QUADRO D
  - 9.11 CRITERI DI ACCOGLIMENTO: CONTROLLI CONFERMABILI QUADRO D
  - 9.12 MODALITÀ DI CALCOLO – REDDITI QUADRO D SEZ I
    - 9.12.1 Reddito
      - 9.12.1.1 Redditi Diversi derivanti da locazioni Brevi
    - 9.12.2 Ritenute
    - 9.12.3 Deduzioni
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  - 9.13 MODALITÀ DI CALCOLO – REDDITI QUADRO D SEZ II
    - 9.13.1 Calcolo dell'acconto dell'imposta sui redditi soggetti a tassazione separata (rigo 96 per il dichiarante e rigo 116 per il coniuge del mod. 730-3)
    - 9.13.2 Modalità di calcolo del reddito nel caso di Opzione per la tassazione ordinaria
- 10 ONERI (QUADRO E)
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      - 10.1.1.1 Righe E4, E5, E6
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    - 10.1.2 Spese per interventi di recupero del patrimonio edilizio
      - 10.1.2.1 Sez. III A - spese per interventi di recupero del patrimonio edilizio e per misure antisismiche - righe da E41 a E43
      - 10.1.2.2 Sez. III A – limite di spesa detraibile per ristrutturazione edilizia

- 10.1.2.2.1 Sez. III A – limite di spesa detraibile per ristrutturazione edilizia anni da 2008 a 2011
  - 10.1.2.2.2 Sez. III A – limite di spesa detraibile per ristrutturazione edilizia anno 2012
  - 10.1.2.2.3 Sez. III A – limite di spesa detraibile per ristrutturazione edilizia anno 2013
  - 10.1.2.2.4 Sez. III A – limite di spesa detraibile per ristrutturazione edilizia anni 2014, 2015 e 2016
  - 10.1.2.2.5 III A – limite di spesa detraibile per ristrutturazione edilizia anno 2017
  - 10.1.2.2.6 Riepilogo limiti di spesa e detrazioni spettanti
  - 10.1.2.3 Sez. III B – Ristrutturazione Edilizia Dati Catastali Immobile e altri dati
  - 10.1.3 Sezione III C – spese per l'arredo degli immobili (E57 ed E58) e Iva per acquisto abitazione classe A o B (E59)
  - 10.1.4 Sezione IV – spese per interventi di risparmio energetico (righe da E61 a E62)
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    - 10.3.1 Esclusione dall'assistenza fiscale
  - 10.4 MODALITÀ DI CALCOLO
    - 10.4.1 Sez. I - Oneri per i quali è riconosciuta la detrazione di imposta
      - 10.4.1.1 Righe da E1 a E7
      - 10.4.1.2 Righe da E8 a E10
        - 10.4.1.2.1 Codice "12" - Spese di istruzione frequenza di scuole dell'infanzia, del primo ciclo di istruzione e della scuola secondaria di secondo grado
        - 10.4.1.2.2 Codici Oneri detraibili da 13 a 15
        - 10.4.1.2.3 Codice "16" - Spese per attività sportive per ragazzi
        - 10.4.1.2.4 Codici Oneri detraibili da 17 a 32
        - 10.4.1.2.5 Codice "33" – Spese sostenute dai genitori per il pagamento di rette relative alla frequenza di asili nido
        - 10.4.1.2.6 Codici Oneri detraibili da 35 a 99
      - 10.4.1.3 Determinazione detrazione spettante Sezione I
    - 10.4.2 Sez. II - Oneri deducibili dal reddito complessivo
      - 10.4.2.1 Righe da E21 a E31
      - 10.4.2.2 Rigo E26 – Altri oneri deducibili
      - 10.4.2.3 Righe da E27 a E31 – Previdenza complementare
        - 10.4.2.3.1 Soggetto fiscalmente a carico di altri
        - 10.4.2.3.2 Soggetto non fiscalmente a carico di altri
    - 10.4.3 Rigo E33 – Restituzione somme al soggetto erogatore
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  - 10.5 CRITERI DI ACCOGLIMENTO: CONTROLLI BLOCCANTI ONERI E SPESE
  - 10.6 CONTROLLI CONFERMABILI QUADRO E
- 11 ALTRI DATI (Quadro F)
- 11.1 CONTROLLI DA EFFETTUARE
    - 11.1.1 Sez. I – Acconti IRPEF, addizionale comunale e cedolare secca relativi al 2017 - Rigo F1
    - 11.1.2 Sez. II – Altre ritenute subite diverse da quelle indicate nei quadri C e D- rigo F2 col. da 1 a 4
    - 11.1.3 Sez. II – Altre ritenute subite diverse da quelle indicate nei quadri C e D- Rigo F2 col. da 5 a 8
    - 11.1.4 Sez. III-A – Eccedenze risultanti dalla precedente dichiarazione F3
    - 11.1.5 Sez. III-B – Eccedenze risultanti dalle precedenti dichiarazioni F4
    - 11.1.6 Sez. IV - Ritenute e acconti sospesi per eventi eccezionali – rigo F5
    - 11.1.7 Sez. V - Dati relativi ai versamenti di saldo e agli eventuali acconti – Rigo F6
    - 11.1.8 Sez. VI – Agevolazioni addizionale comunale – Rigo F7
    - 11.1.9 Sezione II - Locazioni Brevi Rigo F8



- 11.1.10 Sez. VIII – Importi rimborsati (mod. 730 integrativo) – Rigo F9 e Rigo F10
- 11.1.11 Sez. IX – Altri dati
- 11.2 ANOMALIE ED INCONGRUENZE
  - 11.2.1 Segnalazioni
  - 11.2.2 Esclusione dall'assistenza fiscale
- 11.3 CRITERI DI ACCOGLIMENTO: CONTROLLI BLOCCANTI QUADRO F
- 11.4 CRITERI DI ACCOGLIMENTO: CONTROLLI CONFERMABILI QUADRO F
- 11.5 MODALITÀ DI CALCOLO
- 12 QUADRO G – CREDITI D'IMPOSTA
  - 12.1 CONTROLLI DA EFFETTUARE
    - 12.1.1 Sezione I - Credito d'imposta per il riacquisto della prima casa - Rigo G1
    - 12.1.2 Sezione I - Credito d'imposta per canoni di locazione non percepiti - Rigo G2
    - 12.1.3 Sezione II - Credito d'imposta reintegro anticipazioni fondi pensione - Rigo G3
      - 12.1.3.1 Generalità
      - 12.1.3.2 Controlli Rigo G3
    - 12.1.4 Sezione III- Credito d'imposta per redditi prodotti all'estero - Rigo G4
    - 12.1.5 Sezione IV- Credito d'imposta per gli immobili colpiti dal sisma in Abruzzo (righe G5 e G6)
      - 12.1.5.1 Abitazione Principale
      - 12.1.5.2 Altri immobili
    - 12.1.6 Sezione V- Credito d'imposta per l'incremento dell'occupazione - Rigo G7
    - 12.1.7 Sezione VII - Erogazioni cultura e scuola - Rigo G9 (art-bonus)
    - 12.1.8 Sezione VII - Erogazioni cultura e scuola - Rigo G10 (school bonus)
    - 12.1.9 Sezione VIII - Negoziazione e arbitrato - Rigo G11
    - 12.1.10 Sezione VI- Credito d'imposta per videosorveglianza - Rigo G12
    - 12.1.11 Sezione XI- Credito d'imposta per mediazione - Rigo G13
  - 12.2 ANOMALIE ED INCONGRUENZE
    - 12.2.1 Segnalazioni
    - 12.2.2 Esclusione dall'assistenza fiscale
  - 12.3 CRITERI DI ACCOGLIMENTO: CONTROLLI BLOCCANTI QUADRO G
  - 12.4 CRITERI DI ACCOGLIMENTO: CONTROLLI CONFERMABILI QUADRO G
- 13 QUADRO I – IMPOSTE DA COMPENSARE
- 14 CODIFICA DELLE INDICAZIONI FORNITE AI CONTRIBUENTI NELLO SPAZIO RISERVATO AI MESSAGGI
- 15 PROCESSO DI ASSISTENZA FISCALE
  - 15.1 DICHIARAZIONE ASSENZA DELEGA
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  - 15.3 ASPETTI OPERATIVI - GENERALITÀ
  - 15.4 ASPETTI OPERATIVI - IMPATTI SUL MODELLO 730-3 (PROSPETTO DI LIQUIDAZIONE)
    - 15.4.1 Aspetti contabili per l'imputazione dei tributi tra Erario ed enti locali
  - 15.5 PROCESSO DI ASSISTENZA FISCALE
  - 15.6 MODELLO 730 DIPENDENTI SENZA SOSTITUTO D'IMPOSTA – PRINCIPI GENERALI PER LA GESTIONE ESITO CONTABILE A DEBITO
  - 15.7 MODELLO 730 DIPENDENTI SENZA SOSTITUTO D'IMPOSTA – CRITERI DI LIQUIDAZIONE PER LA GESTIONE ESITO CONTABILE A DEBITO
    - 15.7.1 Determinazione importo complessivo da versare con mod. f24 per dichiarante e per coniuge
    - 15.7.2 Imputazione alle singole imposte dell'importo complessivo da versare con il mod. F24

- 15.7.3 *Determinazione degli importi da riportare nei righi da 231 a 243*
- 15.7.4 *Determinazione Acconti compensati internamente mod. 730 senza sostituto (rigo 141 142 e 143)*
- 15.7.5 *Modello 730 dipendenti senza sostituto d'imposta – esempi per la gestione esito contabile a debito*

15.8 MODELLO 730 DIPENDENTI SENZA SOSTITUTO D'IMPOSTA – PRINCIPI GENERALI PER LA GESTIONE ESITO CONTABILE A CREDITO NON SUPERIORE A 12 EURO

- 15.8.1 *Modello 730 dipendenti senza sostituto d'imposta – Criteri di liquidazione esito contabile a credito non superiore a 12 euro - mod. 730 ordinario*
  - 15.8.1.1 *Determinazione importo complessivo da non rimborsare*
  - 15.8.1.2 *Imputazione alle singole imposte dell'importo complessivo a credito non rimborsabile*
  - 15.8.1.3 *Determinazione degli importi da riportare nei righi da 191 a 194 e da 211 a 214*
  - 15.8.1.4 *Modello 730 dipendenti senza sostituto d'imposta – esempi credito non superiore a 12 euro - mod. 730 ordinario*
- 15.8.2 *Modello 730 dipendenti senza sostituto d'imposta – Criteri di liquidazione esito contabile a credito non superiore a 12 euro - mod. 730 integrativo*

16 LIQUIDAZIONE DELL'IRPEF, DELL'ADDIZIONALE REGIONALE, DELL'ADDIZIONALE COMUNALE, DELLA CEDOLARE SECCA E COMPILAZIONE DEL MOD. 730-3 "PROSPETTO DI LIQUIDAZIONE"

16.1 DATI IDENTIFICATIVI DEL SOSTITUTO D'IMPOSTA, DEL C.A.F. O DEL PROFESSIONISTA ABILITATO E DEI DICHIARANTI

- 16.1.1 *Istruzioni per la compilazione del modello 730-3 cartaceo*
- 16.1.2 *Dati assistenza fiscale da riportare nel flusso telematico*

16.2 COMUNICAZIONE RELATIVE AGLI ESITI DELLA LIQUIDAZIONE DELLE DICHIARAZIONI DIRETTAMENTE AL CAF

16.3 RIEPILOGO DEI REDDITI – RIGHI DA 1 A 7 DEL MOD. 730-3

16.4 CALCOLO DEL REDDITO IMPONIBILE E DELL'IMPOSTA LORDA RIGHI DA 11 A 16 DEL MOD. 730-3

16.5 IMPOSTA LORDA – RIGO 16 DEL MOD. 730-3

16.6 DETERMINAZIONE DELLE DETRAZIONI PER IL CONIUGE A CARICO (RIGO 21 DEL MOD. 730-3)

16.7 DETERMINAZIONE DELLE DETRAZIONI PER FIGLI A CARICO (RIGHI 22 E 23 DEL MOD. 730-3)

- 16.7.1 *Rigo compilato per figli a carico in assenza del codice Fiscale*
- 16.7.2 *Determinazione della detrazione spettante*
- 16.7.3 *Determinazione della detrazione spettante nel caso di coniuge mancante*
- 16.7.4 *Percentuale ulteriore detrazione per famiglie con almeno 4 figli (rigo 23 mod. 730-3)*

16.8 DETERMINAZIONE DELLE DETRAZIONI PER ALTRI FAMILIARI A CARICO (RIGO 24 DEL MOD. 730-3)

16.9 DETERMINAZIONE DELLE DETRAZIONI PER LAVORO DIPENDENTE, PENSIONE ED ALTRI REDDITI (RIGHI 25, 26 E 27 DEL MOD. 730-3)

- 16.9.1 *Determinazione delle detrazioni per lavoro dipendente*
- 16.9.2 *Determinazione delle detrazioni per redditi da pensione*
  - 16.9.2.1 *Determinazione delle detrazioni per redditi da pensione*
- 16.9.3 *Determinazione della detrazione in presenza sia di redditi di lavoro dipendente che di pensione: casi particolari*
- 16.9.4 *Determinazione delle detrazioni per redditi assimilati a quelli di lavoro dipendente (per i quali la detrazione non è rapportata al periodo di lavoro) e per alcuni redditi diversi*
- 16.9.5 *Determinazione della detrazione per assegni periodici corrisposti dal coniuge*
- 16.9.6 *Determinazione della detrazione in presenza sia di redditi di lavoro dipendente e/o pensione che di alcuni redditi diversi*

- 16.10 DETERMINAZIONE DELLE DETRAZIONI DI CUI ALLE SEZ. I E III DEL QUADRO E (RIGHI 28 E 29 MOD. 730-3)
- 16.10.1 *La detrazione sugli oneri della Sezione I – Rigo 28 mod. 730-3*
  - 16.10.2 *La detrazione sugli oneri della Sezione II (Ristrutturazione edilizia) – Rigo 29 mod. 730-3*
- 16.11 DETRAZIONE D’IMPOSTA PER GLI ONERI DI CUI ALLA SEZ. III C - RIGO 30 DEL MOD. 730-3
- 16.12 DETRAZIONE D’IMPOSTA PER GLI ONERI DI CUI ALLA SEZ. IV - RIGO 31 DEL MOD. 730-3
- 16.12.1 *Caso nel quale non è compilata la casella “Rideterminazione rate”*
  - 16.12.2 *Caso nel quale è compilata la casella “Rideterminazione rate” (col. 5)*
  - 16.12.3 *Determinazione della detrazione spettante*
- 16.13 DETRAZIONE D’IMPOSTA PER GLI ONERI DI CUI ALLA SEZ. III C - RIGO 32 DEL MOD. 730-3 (SPESE ARREDO IMMOBILI GIOVANI COPPIE)
- 16.14 DETRAZIONE D’IMPOSTA PER GLI ONERI DI CUI ALLA SEZ. III C - RIGO 33 DEL MOD. 730-3 (IVA ACQUISTO ABITAZIONE CLASSE ENERGETICA A O B)
- 16.15 DETRAZIONE PER CANONI DI LOCAZIONE DI CUI ALLA SEZ. V E RIGO E 82 DELLA SEZ. VI - RIGO 37 DEL MOD. 730-3 – GENERALITA’
- 16.15.1 *Determinazione delle Detrazioni per canoni di locazione di cui alla Sez. V e rigo e 82 della sez. VI*
- 16.16 DETERMINAZIONE DEL RESIDUO DELLE DETRAZIONI DI CUI AL RIGO 23 ED AL RIGO 37 DEL MOD. 730-3 E SPESE PER DETERMINATE PATOLOGIE
- 16.16.1 *Determinazione del residuo delle detrazioni di cui al rigo 23 ed al rigo 37 del mod. 730-3 –generalita’*
    - 16.16.1.1 *Determinazione residuo detrazione canoni di locazione (Rigo 37 730-3)*
    - 16.16.1.2 *Determinazione residuo ulteriore detrazione per figli (Rigo 23 730-3)*
  - 16.16.2 *Spese sanitarie relative a patologie esenti dalla partecipazione alla spesa sanitaria pubblica.*
- 16.17 DETRAZIONE D’IMPOSTA PER GLI ONERI DI CUI ALLA SEZ. VI - RIGO 38 DEL MOD. 730-3
- 16.18 DETERMINAZIONE CREDITI D’IMPOSTA (RIGHI 41, 42, 43, 44 E 45 DEL MOD. 730-3)
- 16.18.1 *Credito d’imposta per il riacquisto della prima casa - rigo 41 del mod. 730-3*
  - 16.18.2 *Credito d’imposta per l’incremento dell’occupazione - rigo 42 del mod. 730-3*
  - 16.18.3 *Credito d’imposta reintegro anticipazioni fondi pensione - rigo 43 del mod. 730-3*
  - 16.18.4 *Credito d’imposta per mediazione - rigo 44 del mod. 730-3*
  - 16.18.5 *Credito d’imposta per negoziazione e arbitrato - rigo 45 del mod. 730-3*
- 16.19 TOTALE DETRAZIONI E CREDITO DI IMPOSTA – RIGO 48 DEL MOD. 730-3
- 16.20 CALCOLO IMPOSTA NETTA E RIGO DIFFERENZA (RIGHI DA 50 A 60 E RIGHI 145 E 146 DEL MOD. 730-3)
- 16.20.1 *Imposta netta – rigo 50 del mod. 730-3*
  - 16.20.2 *Credito d’imposta altri immobili - sisma abruzzo – rigo 51 730-3*
  - 16.20.3 *Credito d’imposta abitaz. principale - sisma abruzzo – rigo 52 730-3*
  - 16.20.4 *Crediti sulle imposte pagate all'estero – rigo 53 del mod. 730-3*
  - 16.20.5 *Credito d’imposta per erogazioni cultura – rigo 54 del mod. 730-3*
  - 16.20.6 *Credito d’imposta per erogazioni scuola – rigo 55 del mod. 730-3*
  - 16.20.7 *Credito d’imposta per videosorveglianza - rigo 56 del mod. 730-3*
  - 16.20.8 *Credito d’imposta per canoni non percepiti – rigo 57 del mod. 730-3*
  - 16.20.9 *Crediti residui per detrazioni incapienti – rigo 58 del mod. 730-3*
  - 16.20.10 *Ritenute – rigo 59 mod. 730-3*
  - 16.20.11 *Differenza – rigo 60 del mod. 730-3*
- 16.21 ECCEDENZA ACCONTI E ALTRE RETTIFICHE (RIGHI DA 61 A 68)
- 16.21.1 *Eccedenza IRPEF risultante dalle precedenti dichiarazioni – rigo 61 del mod. 730-3*
  - 16.21.2 *Acconti versati – rigo 62 del mod. 730-3*
  - 16.21.3 *Restituzione bonus fiscale*

- 16.21.4 *Detrazioni e crediti già rimborsati dal sostituto - rigo 64 del mod. 730-3*
- 16.21.5 *Bonus Irpef righe da 66 a 68 del mod. 730-3*
- 16.22 CALCOLO DELL'ADDIZIONALE REGIONALE E COMUNALE ALL'IRPEF
  - 16.22.1 *Verifica della condizione per la quale risultano dovute le addizionali*
  - 16.22.2 *Reddito imponibile – rigo 71 del mod. 730-3*
  - 16.22.3 *Addizionale regionale all'IRPEF dovuta – rigo 72 del mod. 730-3*
    - 16.22.3.1 *Casi particolari per il calcolo dell'addizionale regionale con riferimento alle regioni Basilicata, Provincia autonoma di Bolzano, Friuli Venezia Giulia, Lazio, Piemonte, Puglia, Provincia autonoma di Trento e Veneto*
      - 16.22.3.1.1 *Residenti al 01/01/2017 nella regione Basilicata*
      - 16.22.3.1.2 *Residenti al 01/01/2017 nella Provincia Autonoma di Bolzano*
      - 16.22.3.1.3 *Residenti al 01/01/2017 nella regione Friuli Venezia Giulia*
      - 16.22.3.1.4 *Residenti al 01/01/2017 nella regione Lazio*
      - 16.22.3.1.5 *Residenti al 01/01/2017 nella regione Piemonte*
      - 16.22.3.1.6 *Residenti al 01/01/2017 nella regione Puglia*
      - 16.22.3.1.7 *Residenti al 01/01/2017 nella provincia autonoma di Trento*
      - 16.22.3.1.8 *Residenti al 01/01/2017 nella regione Veneto*
  - 16.22.4 *Addizionale regionale all'IRPEF risultante dalla certificazione – rigo 73 del mod. 730-3*
  - 16.22.5 *Eccedenza dell'addizionale regionale all'IRPEF risultante dalla precedente dichiarazione rigo 74 del mod. 730-3*
  - 16.22.6 *Addizionale comunale all'IRPEF dovuta - rigo 75 del mod. 730-3*
  - 16.22.7 *Addizionale comunale all'IRPEF risultante dalla certificazione e/o versata – rigo 76 del mod. 730-3*
  - 16.22.8 *Eccedenza dell'addizionale comunale all'IRPEF risultante dalla precedente dichiarazione rigo 77 del mod. 730-3*
  - 16.22.9 *Acconto addizionale comunale all'IRPEF per il 2018 - rigo 78 del mod. 730-3*
  - 16.22.10 *Acconto per l'addizionale comunale 2017 risultante dalla certificazione – rigo 79*
- 16.23 CEDOLARE SECCA LOCAZIONI (RIGHI 80, 81, 82 E 83)
- 16.24 LIQUIDAZIONE DELLE IMPOSTE DEL DICHIARANTE E DEL CONIUGE (RIGHI DA 91 A 121)
  - 16.24.1 *Generalità*
  - 16.24.2 *Istruzioni di carattere generale relative alla compilazione della sezione “Liquidazione delle imposte”*
  - 16.24.3 *Dichiarante: Irpef da versare o da rimborsare – col. 2, 3, 6 e 7 del rigo 91 del mod. 730-3*
  - 16.24.4 *Dichiarante: Addizionale regionale da versare o da rimborsare – col. 2, 3, 6 e 7 del rigo 92 del mod. 730-3*
  - 16.24.5 *Dichiarante Addizionale comunale da versare o da rimborsare – col. 2, 3, 6 e 7 del rigo 93 del mod. 730-3*
  - 16.24.6 *Coniuge: Irpef da versare o da rimborsare – col. 2, 3, 6 e 7 del rigo 111 del mod. 730-3*
  - 16.24.7 *Coniuge: Addizionale regionale da versare o da rimborsare – col. 2, 3, 6 e 7 del rigo 112 del mod. 730-3*
  - 16.24.8 *Coniuge: Addizionale comunale da versare o da rimborsare – col. 2, 3, 6 e 7 del rigo 113 del mod. 730-3*
  - 16.24.9 *Acconto IRPEF per l'anno 2018 del dichiarante e del coniuge - righe 94 e 95 per il dichiarante e righe 114 e 115 per il coniuge del mod. 730-3*
    - 16.24.9.1 *Determinazione dell'acconto - generalità*
      - 16.24.9.1.1 *Disposizioni per la determinazione dell'acconto in presenza di redditi derivanti da attività noleggio occasionale imbarcazioni*
      - 16.24.9.1.2 *Istruzioni per la Determinazione dell'acconto*
  - 16.24.10 *Acconto tassazione separata rigo 96 per il dichiarante e rigo 116 per il coniuge del mod. 730-3*
  - 16.24.11 *Dichiarante - acconto addizionale comunale Irpef per il 2018 rigo 97 mod. 730-3*

- 16.24.12 *Coniuge: acconto addizionale comunale irpef per il 2018 rigo 117 mod. 730-3*
- 16.24.13 *Imposta sostitutiva Premi di risultato e Welfare aziendale- rigo 98 per il dichiarante e rigo 118 per il coniuge del mod. 730-3*
- 16.24.14 *Dichiarante: cedolare secca locazioni (Rigo 99)*
- 16.24.15 *Coniuge: cedolare secca locazioni (Rigo 119)*
- 16.24.16 *Acconto cedolare secca per l'anno 2018 - dichiarante righe 100 e 101, coniuge righe 120 e 121 del mod. 730-3*
- 16.24.17 *Istruzioni per la compilazione delle colonne 4 e 5 dei righe da 91 a 93 e 99 (dichiarante) e dei righe da 111 a 113 e 119 (coniuge) del mod. 730-3 in assenza del quadro I*
- 16.24.18 *Istruzioni per la compilazione delle colonne 4 e 5 dei righe da 91 a 93 e 99 (dichiarante) e dei righe da 111 a 113 e 119 (coniuge) del mod. 730-3 in presenza del quadro I*
- 16.24.18.1 *Caso n. 1 – Situazione nella quale dal saldo contabile del contribuente emerge un credito ovvero nel caso di dichiarazione congiunta, sia dal saldo contabile del dichiarante che da quello del coniuge emerge un importo a credito*
- 16.24.18.2 *Caso n. 2 – Situazione nella quale dal saldo contabile del dichiarante emerge un debito ovvero, nel caso di dichiarazione congiunta, sia dal saldo contabile del dichiarante che da quello del coniuge emerge un importo a debito*
- 16.24.18.3 *Caso n. 3 – Situazione nella quale dal saldo contabile del dichiarante emerge un credito e da quello del coniuge emerge un debito*
- 16.24.18.4 *Caso n. 4 – Situazione nella quale dal saldo contabile del dichiarante emerge un debito e da quello del coniuge emerge un credito*
- 16.25 *RATEIZZAZIONE DEI VERSAMENTI DI SALDO E DEGLI EVENTUALI ACCONTI*
- 16.26 *RESIDUO CREDITI RIGO 130 (CREDITO D'IMPOSTA PER EROGAZIONE CULTURA)*
- 16.27 *RESIDUO CREDITI RIGHE 131 E 132*
- 16.27.1 *residuo credito d'imposta per il riacquisto della prima casa da utilizzare in compensazione – rigo 131 del mod. 730-3*
- 16.27.2 *Residuo del credito d'imposta per l'incremento dell'occupazione da utilizzare in compensazione – rigo 132 del mod. 730-3*
- 16.28 *RESIDUO DEL CREDITO D'IMPOSTA PER L'ABITAZIONE PRINCIPALE – SISMA ABRUZZO – RIGO 133 DEL MOD. 730-3*
- 16.29 *RESIDUO DEL CREDITO D'IMPOSTA PER REINTEGRO ANTICIPAZIONI FONDI PENSIONE – RIGO 134 DEL MOD. 730-3*
- 16.30 *RESIDUO DEL CREDITO D'IMPOSTA PER MEDIAZIONI – RIGO 135 DEL MOD. 730-3*
- 16.31 *TOTALE DELLE SPESE SANITARIE RATEIZZATE NELLA PRESENTE DICHIARAZIONE RIGO 136 DEL MOD. 730-3*
- 16.32 *REDDITO DI RIFERIMENTO PER AGEVOLAZIONI FISCALI - RIGO 137 DEL MOD. 730-3*
- 16.33 *ACCONTO IRPEF 2018 – CASI PARTICOLARI - RIGO 138 E 139 DEL MOD. 730-3*
- 16.34 *ACCONTI COMPENSATI INTERNAMENTE NEL MOD. 730/2018 DIPENDENTI SENZA SOSTITUTO – RIGHE DA 141 A 143*
- 16.35 *CREDITI PER IMPOSTE PAGATE ALL'ESTERO – RIGHE 145 E 146 DEL MOD. 730-3*
- 16.36 *REDDITI FONDARI NON IMPONIBILI– RIGHE 147 E 148 DEL MOD. 730-3*
- 16.37 *ISTRUZIONI PER LA COMPILAZIONE DEL RIGO 149 – RESIDUO DEDUZIONE SOMME RESTITuite*
- 16.38 *RESIDUO CREDITO D'IMPOSTA PER EROGAZIONI SCUOLA- RIGO 150 DEL MOD. 730-3*
- 16.39 *RESIDUO CREDITO D'IMPOSTA PER NEGOZIAZIONE E ARBITRATO - RIGO 151 DEL MOD. 730-3*
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- 16.43 *ISTRUZIONI PER LA COMPILAZIONE DEI RIGHE DA 191 A 218 PRESENTI NELLA SEZIONE “DATI PER LA COMPILAZIONE DEL MODELLO F24”*

- 16.44 ISTRUZIONI PER LA COMPILAZIONE DEI RIGHI DA 231 A 245 PRESENTI NELLA SEZIONE “DATI PER LA COMPILAZIONE DEL MODELLO F24” (730 DIPENDENTI SENZA SOSTITUTO)
- 16.45 RIDETERMINAZIONE DATI DEL PROSPETTO DI LIQUIDAZIONE PER CALCOLO ACCONTI IRPEF IN PRESENZA DI REDDITI DERIVANTI DALL’ATTIVITÀ DI NOLEGGIO OCCASIONALE DI IMBARCAZIONI E NAVI DA DIPORTO
  - 16.45.1 Istruzioni per la rideterminazione del prospetto di liquidazione
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- 19 TRASMISSIONE TELEMATICA DEL MOD. 730-4 ALL’AGENZIA DELLE ENTRATE DA PARTE DEI CAF, DEL PROFESSIONISTA ABILITATO O DI UNA ASSOCIAZIONE PROFESSIONALE E DEI SOSTITUTI D’IMPOSTA CHE HANNO PRESTATO ASSISTENZA FISCALE IN FORMA DIRETTA
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22.12    ELENCO PRINCIPALI NOVITÀ – PROSPETTO DI LIQUIDAZIONE

22.13    ELENCO PRINCIPALI NOVITÀ – ASSISTENZA FISCALE

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## 1 PARTE GENERALE

### 1.1 GENERALITA': CONTROLLO DELLE DICHIARAZIONI MOD. 730 E LIQUIDAZIONE DELL'IMPOSTA, DELL'ADDIZIONALE REGIONALE ALL'IRPEF E DELL'ADDIZIONALE COMUNALE ALL'IRPEF

Nel capitolo che segue vengono descritti gli adempimenti che i sostituti di imposta, i professionisti abilitati (consulenti del lavoro, dottori commercialisti, ragionieri e periti commerciali) ed i Centri di Assistenza Fiscale devono effettuare per il controllo e la liquidazione del modello 730.

Tali operazioni vengono descritte seguendo l'ordine di esposizione dei quadri contenuti nel Mod. 730.

Per ogni quadro vengono riportati:

- il dettaglio dei controlli formali da operare relativamente ai dati comunicati dal contribuente;
- le modalità di calcolo per la determinazione dei redditi e della relativa imposta;
- le modalità di calcolo dell'eventuale Addizionale regionale all'IRPEF;
- le modalità di calcolo dell'eventuale Addizionale comunale all'IRPEF;
- le modalità di calcolo dell'eventuale acconto dovuto sui redditi soggetti a tassazione separata.

Nello svolgimento delle operazioni di controllo e liquidazione, gli importi debbono essere considerati in unità di EURO (senza tener conto degli zeri prestampati); i campi che contengono una percentuale debbono essere arrotondati alla seconda cifra decimale.

Per ogni quadro vengono inoltre indicati i messaggi da utilizzare per segnalare eventuali anomalie e/o incongruenze riscontrate durante la fase di controllo. In particolare, sono previste due sezioni: nella prima, denominata "Segnalazioni", viene indicato l'elenco delle eventuali anomalie o discordanze per le quali deve essere data opportuna comunicazione al contribuente; nella seconda, denominata "Esclusione dall'assistenza fiscale", vengono indicate soltanto quelle anomalie che, non consentendo le operazioni di liquidazione e di conguaglio degli importi da versare o da rimborsare, escludono il contribuente dall'assistenza fiscale e quindi lo obbligano a rappresentare la dichiarazione. Si precisa che la non effettuazione delle operazioni di liquidazione e l'obbligo di rappresentare la dichiarazione deve essere comunicata al contribuente. Nell'ipotesi di interruzione dell'assistenza fiscale, i dati rilevati dalla dichiarazione Mod. 730, da trasmettere all'Agenzia delle Entrate da parte dei C.A.F., devono essere integrati con la segnalazione delle anomalie e/o incongruenze riscontrate, seguendo le modalità previste dalle specifiche tecniche di fornitura dei dati.

Tutti i dati della dichiarazione devono essere conformi alla struttura (formato e valori ammessi) definita nelle specifiche tecniche XML del modello 730.

Si precisa che con l'espressione "**... i dati si devono considerare assenti**" si intende che tali informazioni non devono essere presenti sia nel modello 730 cartaceo consegnato all'assistito, che nella fornitura da trasmettere in "via telematica" all'Agenzia delle Entrate. Pertanto se indicati inizialmente dal contribuente gli stessi devono essere rimossi.

Si precisa che per "**reddito che concorre al reddito complessivo**" si intende un reddito il cui importo, arrotondato con i criteri forniti nella presente circolare (ad esempio imponibile dei terreni e fabbricati) e/o diminuito delle eventuali spese (redditi dichiarati nei righe D4 e D5 del quadro D), abbia un valore maggiore di zero e sia sommato agli altri redditi che compongono il reddito complessivo (rigo 11 del mod. 730-3).



## **1.2 CRITERI DI ARROTONDAMENTO, MESSAGGI, ED ALTRI ASPETTI DI CARATTERE GENERALE**

### **MODALITA' DI ARROTONDAMENTO**

La modalità di arrotondamento degli importi determinati con riferimento alle istruzioni della presente circolare, deve essere il seguente:

- arrotondamento per eccesso, se la frazione di decimale è uguale o superiore a 50 centesimi di euro;
- arrotondamento per difetto, se la frazione di decimale è inferiore a detto limite.

### **Arrotondamento degli importi da esporre nel mod. 730-3**

Se non diversamente precisato nelle istruzioni dei singoli paragrafi (ad esempio terreni, fabbricati e oneri detraibili da riportare nel rigo 28 del mod. 730-3), nello svolgimento delle operazioni di calcolo necessarie alla determinazione degli importi da riportare nel Mod. 730-3, l'arrotondamento deve essere effettuato nella sola fase finale del calcolo, ossia prima dell'esposizione del risultato nel prospetto di liquidazione e non nei singoli passaggi intermedi.

### **Assistenza fiscale prestata dai professionisti abilitati e dalle associazioni professionali**

Si ricorda che a partire dall'anno di imposta 2005, ai sensi della legge del 2/12/2005 n. 248 (art. 3-bis, comma 10 e art. 7-quinquies, comma 1) che ha convertito con modificazioni il decreto legge del 30/09/2005 n. 203, l'assistenza fiscale può essere prestata anche da i seguenti soggetti abilitati:

- consulenti del lavoro
- dottori commercialisti
- ragionieri e periti commerciali.

Ai fini della presente circolare,

tutte le indicazioni relative all'attività di assistenza svolta dai CAF devono intendersi riferite anche ai **professionisti abilitati** sopra indicati ed alle **Associazioni professionali** di cui all'art 5 comma 3, lettera c) del TUIR.

### **Messaggi comunicati al contribuente nel mod. 730-3**

Si ricorda che per ciascuna indicazione che deve essere comunicata al contribuente nelle annotazioni è associato un distinto codice. Nella fornitura da trasmettere in via telematica all'Agenzia delle Entrate deve essere riportato per ciascun quadro e distintamente per il dichiarante e per il coniuge l'elenco dei codici relativi ai messaggi presenti nella copia cartacea del modello 730-3 consegnato al contribuente. Si precisa che il codice associato al messaggio non deve essere riportato nel modello 730-3 cartaceo. Per le modalità operative con le quali riportare nel flusso telematico le informazioni relative ai suddetti codici, si rimanda alle indicazioni fornite con le specifiche tecniche del mod 730/**2018**.

### **Definizione dei controlli per la trasmissione telematica delle dichiarazioni modello 730 **2018****

Nella presente circolare di liquidazione trovano esposizione anche le regole che definiscono l'accoglimento o meno della dichiarazione 730 da trasmettere in via telematica all'Agenzia delle Entrate. In particolare sono riportati, oltre a tutti i criteri per la puntuale determinazione delle imposte, anche i criteri di accoglimento della dichiarazione. Tali criteri, che negli scorsi anni erano contenuti nelle specifiche tecniche, sono suddivisi in confermabili e bloccanti. Pertanto ad ogni paragrafo della circolare di liquidazione segue una nuova sezione dedicata all'esposizione dei suddetti controlli.

**Dichiarazione presentata in forma congiunta**

Nel caso di dichiarazione presentata in forma congiunta, tutti i controlli previsti nella presente circolare con riferimento al dichiarante si intendono validi anche per il coniuge.

**Tracciato telematico**

L'Agenzia delle Entrate ha scelto di adottare, per la definizione della fornitura relativa alle dichiarazioni 730, il linguaggio XML (eXtensible Markup Language). Le modalità tecniche per la trasmissione dei dati sono quindi contenute nelle specifiche tecniche in formato XML senza tuttavia l'ulteriore esposizione dei controlli bloccanti e dei controlli confermabili. Si precisa che una dichiarazione da inviare i cui dati non rispettino le specifiche tecniche verrà scartata.

**Ciascun file da trasmettere in via telematica all'Agenzia delle Entrate non può contenere un numero di dichiarazioni mod. 730 **2018** superiore a 2.500. Il mancato rispetto di tale condizione determina lo scarto dell'intero file.**

**ISTRUZIONI PER IL CONTROLLO E LA LIQUIDAZIONE DELLE  
DICHIARAZIONI MOD. 730/2018**

## **2 DATI ANAGRAFICI E DI RESIDENZA DEL DICHIARANTE E SCELTA PER LA DESTINAZIONE DELL'OTTO E DEL CINQUE PER MILLE DELL'IRPEF**

### **2.1 CONTROLLI DA EFFETTUARE**

#### **2.1.1 Dati anagrafici**

##### Codice fiscale del contribuente

Il dato deve essere sempre presente.

Il codice fiscale deve essere di 16 caratteri a struttura alfanumerica; può essere, in alcuni casi (codice fiscale provvisorio), di 11 caratteri a struttura completamente numerica.

Su tale dato va effettuata la verifica del carattere di controllo secondo le disposizioni contenute nel D.M. 23 dicembre 1976.

**Si precisa che in sede di accoglimento delle dichiarazioni trasmesse in via telematica, costituirà oggetto di scarto della dichiarazione, senza possibilità di conferma della stessa, l'indicazione di un codice fiscale del contribuente che, anche se formalmente corretto, non risulti registrato presso l'Anagrafe Tributaria.**

Nel caso di omocodia del codice fiscale del contribuente risolta dall'Agenzia delle Entrate con l'attribuzione di un nuovo codice fiscale, l'indicazione in dichiarazione del precedente codice fiscale (omocodice) comporta, in sede di accoglimento delle dichiarazioni trasmesse in via telematica, lo scarto della dichiarazione.

##### Codice fiscale del rappresentante o tutore

Se presente, deve essere di 16 caratteri a struttura alfanumerica; può essere, in alcuni casi (codice fiscale provvisorio), di 11 caratteri a struttura completamente numerica. Il Codice fiscale del rappresentante o tutore è obbligatorio se lo stato civile assume i valori 7 ovvero 8; deve essere assente se lo stato civile assume valori diversi da 7 e 8. La mancata osservanza di tali indicazioni comporta, in sede di trasmissione telematica della dichiarazione, lo scarto della stessa.

**Si precisa che in sede di accoglimento delle dichiarazioni trasmesse in via telematica, costituirà oggetto di scarto della dichiarazione, senza possibilità di conferma della stessa, l'indicazione di un codice fiscale del contribuente che, anche se formalmente corretto, non risulti registrato presso l'Anagrafe Tributaria.**

Su tale dato va effettuata la verifica del carattere di controllo secondo le disposizioni contenute nel D.M. 23 dicembre 1976.

La casella "Codice fiscale del rappresentante o tutore" può essere utilizzata anche per indicare il codice fiscale dell'amministratore di sostegno qualora la dichiarazione venga da questi sottoscritta per conto del beneficiario. Si rimanda a tal fine alle indicazioni fornite nelle istruzioni per la compilazione del mod. 730/2018.

##### Caselle Dichiarante - Coniuge Dichiarante - Dichiarazione Congiunta - Rappresentante o tutore

Nel modello del dichiarante la casella relativa al "Dichiarante" deve essere sempre barrata.

Nel modello nel quale è barrata la casella "Dichiarante" non possono essere barrate le caselle "Coniuge dichiarante" e "Rappresentante o tutore".

Nel modello nel quale è barrata la casella "Coniuge dichiarante" non possono essere barrate le caselle "Dichiarante" e "Rappresentante o tutore".

Se è barrata la casella "Coniuge dichiarante", nel modello del dichiarante, oltre alla casella "Dichiarante", deve essere barrata anche la casella "dichiarazione congiunta".

Se è barrata la casella "Coniuge dichiarante" o la casella "Dichiarazione congiunta" verificare la presenza dei dati anagrafici, di residenza e contabili del coniuge.

Se è barrata la casella "Rappresentante o tutore":

- verificare la presenza dei relativi dati anagrafici;
- **verificare che sia barrata la casella "tutelato" o "minore" presente nel frontespizio**
- verificare che per il rappresentante o tutore o amministratore di sostegno non siano presenti i dati contabili;

- verificare che il codice fiscale del contribuente e del rappresentante o tutore o amministratore di sostegno siano presenti sia nel modello del dichiarante che in quello del rappresentante.

### **Casella “Situazioni particolari”**

E’ prevista la possibilità per il contribuente di evidenziare particolari condizioni che riguardano la dichiarazione dei redditi, indicando un apposito codice nella casella “Situazioni particolari”.

Tale esigenza può emergere con riferimento a fattispecie che si sono definite successivamente alla pubblicazione del modello di dichiarazione, ad esempio a seguito di chiarimenti forniti dall’Agenzia delle entrate in relazione a quesiti posti dagli utenti e riferiti a specifiche problematiche. Pertanto, questa casella può essere compilata solo se l’Agenzia delle entrate comunica (ad esempio con circolare, risoluzione o comunicato stampa) uno specifico codice da utilizzare per indicare la situazione particolare. In tutti gli altri casi il dato si deve considerare assente sia nella dichiarazione cartacea consegnata al contribuente che nella dichiarazione trasmessa in via telematica all’Agenzia delle entrate.

### **Cognome e Nome**

I dati devono essere sempre presenti. La mancata indicazione comporta in sede di trasmissione telematica lo scarto della dichiarazione.

### **Sesso**

Il dato è obbligatorio e può assumere esclusivamente i valori “M” o “F”; L’assenza o l’errata indicazione del dato comporta in sede di trasmissione telematica lo scarto della dichiarazione.

### **Data di nascita**

Il dato indicato sul modello deve essere sempre presente e nella forma giorno, mese, anno (ggmmaaaa). L’assenza o l’errata indicazione del dato comporta in sede di trasmissione telematica lo scarto della dichiarazione.

### **Comune (o stato Estero) di nascita**

Il dato deve essere sempre presente. La mancata indicazione comporta in sede di trasmissione telematica lo scarto della dichiarazione.

### **Provincia di nascita**

Può essere assente per i contribuenti nati all’estero.

Per i contribuenti nati nelle ex province dell’Istria, Giuliane e Dalmate (Fiume, Pola e Zara) la provincia può essere assente oppure può assumere i valori FU, PL e ZA.

### **Casella Tutelato e Minore**

Nel caso in cui sia barrata una delle caselle “tutelato” o “minore”, è obbligatoria la presenza del codice fiscale del rappresentante o tutore e dei relativi dati anagrafici (cognome, nome, sesso, data di nascita e comune o stato estero di nascita). L’assenza di tali informazioni comporta in sede di trasmissione telematica lo scarto della dichiarazione.

## **2.1.2 Residenza anagrafica**

La sezione relativa alla residenza anagrafica del contribuente deve essere compilata solo nel caso in cui sia intervenuta una variazione dal 1/1/**2017** alla data di presentazione della dichiarazione ovvero sia la prima dichiarazione presentata dal contribuente; pertanto, qualora siano presenti i dati relativi alla residenza anagrafica (comune, provincia, cap, tipologia, indirizzo, numero civico e frazione) e non sia stata compilata la data di variazione ovvero barrata la casella “*dichiarazione presentata per la prima volta*” presente nel frontespizio, i predetti dati non devono essere riportati nella fornitura da trasmettere in via telematica all’Agenzia delle Entrate e nel modello cartaceo da consegnare al contribuente. Di tale circostanza deve essere data comunicazione al contribuente nelle annotazioni del mod. 730-3 (codice: H01).

Analogamente, qualora sia presente la data di variazione ovvero risulti barrata la casella “*dichiarazione presentata per la prima volta*” e non siano presenti tutti o parte dei dati relativi alla residenza anagrafica (comune, provincia, tipologia, indirizzo), la data di variazione e i dati relativi alla residenza non devono essere riportati nella fornitura da trasmettere in via telematica all’Agenzia delle Entrate e nel modello

cartaceo da consegnare al contribuente. Di tale circostanza deve essere data comunicazione al contribuente nelle annotazioni del mod. 730-3 (codice: H02).

#### **Comune di residenza**

Il dato deve essere presente se risulta compilata la data di variazione della residenza ovvero risulti barrata la casella “*dichiarazione presentata per la prima volta*”; il dato non deve essere presente in assenza sia della data di variazione che della casella “*dichiarazione presentata per la prima volta*”.

E’ necessario riportare tra parentesi, accanto alla dizione del comune indicata dal contribuente, il relativo codice catastale.

#### **Provincia di residenza**

Il dato deve essere presente se risulta compilata la data di variazione della residenza ovvero risulti barrata la casella “*dichiarazione presentata per la prima volta*”; il dato non deve essere presente in assenza sia della data di variazione che della casella “*dichiarazione presentata per la prima volta*”.

Per la provincia verificare che sia stata utilizzata la sigla (RM per Roma).

#### **C.A.P.**

Il dato deve essere di 5 caratteri.

Il dato deve essere presente se risulta compilata la data di variazione della residenza ovvero risulti barrata la casella “*dichiarazione presentata per la prima volta*”; il dato non deve essere presente in assenza sia della data di variazione che della casella “*dichiarazione presentata per la prima volta*”.

#### **Tipologia indirizzo**

Il dato deve essere presente se risulta compilata la data di variazione della residenza ovvero risulti barrata la casella “*dichiarazione presentata per la prima volta*”; il dato non deve essere presente in assenza sia della data di variazione che della casella “*dichiarazione presentata per la prima volta*”.

#### **Indirizzo**

Il dato deve essere presente se risulta compilata la data di variazione della residenza ovvero risulti barrata la casella “*dichiarazione presentata per la prima volta*”; il dato non deve essere presente in assenza sia della data di variazione che della casella “*dichiarazione presentata per la prima volta*”.

#### **Istruzioni riservate ai CAF ed ai professionisti abilitati**

Qualora il contribuente abbia indicato in un singolo campo più informazioni relative alla descrizione dell’indirizzo (ad esempio nel campo indirizzo ha riportato anche la tipologia ed il numero civico) il soggetto che presta l’assistenza fiscale avrà cura di riportare negli appositi campi le informazioni relative alla tipologia, all’indirizzo, al numero civico ed alla frazione e ciò sia nella fornitura da trasmettere in via telematica all’Agenzia delle Entrate che nel modello cartaceo da consegnare al contribuente.

#### **Data di variazione della residenza**

Se presente deve essere indicata nella forma giorno, mese, anno (ggmmaaaa). I valori possibili per l'anno di variazione sono l'anno cui si riferiscono i redditi o l'anno di presentazione della dichiarazione (anno **2017 e 2018**).

### **2.1.3 Domicilio fiscale alle date del 01/01/2017 e 01/01/2018**

La mancata osservanza delle indicazioni riportate nel presente paragrafo relative al “Domicilio fiscale al 01/01/**2017**” ed al “Domicilio fiscale al 01/01/**2018**” comporta, in sede di trasmissione telematica della dichiarazione, lo scarto della stessa.

#### **Generalità**

Come chiarito nelle istruzioni al modello 730/**2018**, se il domicilio da riportare nei righe “Domicilio fiscale al 01/01/**2017**”, e “Domicilio fiscale al 01/01/**2018**” è il medesimo, è sufficiente che il

contribuente compili solo il primo rigo relativo al “Domicilio fiscale al 01/01/**2017**”; qualora invece, il domicilio fiscale da riportare non sia lo stesso è necessario che il contribuente compili comunque tutti e due i rigi relativi al domicilio fiscale alle diverse date.

Si rimanda per ulteriori indicazioni alle indicazioni riportate nelle istruzioni al modello 730 2018.

**CASO PARTICOLARE DI TRASFERIMENTO DA UN MUNICIPIO AD UN ALTRO NELL'AMBITO DELLO STESSO COMUNE FUSO CHE HA DELIBERATO ALIQUOTE DIFFERENZIALI**

Come chiarito nelle istruzioni al modello 730/2018, se il contribuente risiede in un comune fuso (risultante dalla fusione di altri comuni) che ha deliberato aliquote differenziali per ciascuno dei municipi riferiti ai comuni estinti ed il municipio di residenza al 1/1/2017 è diverso da quello di residenza al 1/1/2018, dovrà risultare compilato sia il rigo del domicilio fiscale al 1/1/2017 riportando nella casella “Fusione Comuni” il codice identificativo dell'ex comune nel quale si risiedeva a tale data, che il rigo del domicilio fiscale al 1/1/2018 riportando nella casella “Fusione Comuni” il codice identificativo dell'ex comune nel quale si risiede a tale data.

**CASO PARTICOLARE DI UN NUOVO COMUNE SORTO DAL DISTACCO DI UNO O PIU' TERRITORI APPARTENENTI AD UNO O PIU' COMUNI CHE CONTINUANO AD ESISTERE**

Come chiarito nelle istruzioni al modello 730/2018, se il contribuente risiede in un nuovo comune risultante dal distacco di uno o più territori appartenenti ad uno o più comuni che continuano ad esistere, dovrà risultare compilato sia il rigo del domicilio fiscale al 1/1/2017 riportando i dati del comune originario (comune dal quale si è distaccata una parte di territorio), che il rigo del domicilio fiscale al 1/1/2018 riportando i dati del nuovo comune. Nel rigo relativo al domicilio fiscale al 1/1/2018 non deve risultare compilata la casella “Fusione Comuni”.

Tale situazione si verifica ad esempio per il nuovo comune di Mappano (To) - M316.

**Comune di domicilio fiscale all'1-1-2017**

Il dato deve essere sempre presente. E' necessario riportare tra parentesi, accanto alla dizione del comune indicata dal contribuente, il relativo codice catastale. Il dato assume rilievo al fine della determinazione sia dell'addizionale comunale che dell'addizionale regionale.

**Provincia di domicilio fiscale all'1-1-2017**

Il dato deve essere sempre presente.

**Casella “Fusione comuni” di domicilio fiscale all'1-1-2017**

Vedere le istruzioni fornite al capitolo “Gestione Casella Fusione Comuni”.

**Comune di domicilio fiscale al 1-1-2018**

Se presente, è necessario riportare tra parentesi, accanto alla dizione del comune indicata dal contribuente, il relativo codice catastale. Il dato assume rilievo al fine della determinazione dell'acconto **2018** dovuto per addizionale comunale.

**Provincia di domicilio fiscale al 1-1-2018**

Il dato deve essere presente se risulta compilato il comune di domicilio fiscale al 1-1-**2018**.

**Casella “Fusione comuni” di domicilio fiscale all'1-1-2018**

Vedere le istruzioni fornite al capitolo “Gestione Casella Fusione Comuni”.

**Casi particolari Addizionale Regionale**

La casella “Casi particolari addizionale regionale” può risultare compilata con il codice “1” esclusivamente nel caso di domicilio fiscale al 1/1/2017 nel Veneto, Basilicata e Lazio al fine di fruire di un'aliquota agevolata. Può assumere anche il **valore 2** solo nel caso di domicilio fiscale nella regione **Veneto** o nella regione **Lazio** al 1/1/2017. Se il dato non è conforme alle indicazioni sopra fornite lo

stesso deve considerarsi assente sia nel modello cartaceo consegnato al contribuente che nella trasmissione telematica da inviare all'Agenzia delle entrate.



**2.1.3.1 Gestione Casella Fusione Comuni****DOMICILIO FISCALE AL 1/1/2017**

Se il Comune in cui si risiede è stato istituito per fusione avvenuta fino al **1/1/2017** e se tale Comune ha deliberato aliquote dell'addizionale comunale all'Irpef differenziate per ciascuno dei territori dei Comuni estinti, è necessario che risulti compilata la casella "Fusione comuni" con l'indicazione dell'apposito codice identificativo del ex-comune riportato nell'apposita tabella presente nelle istruzioni al modello 730/2018.

Pertanto, **se il comune indicato nel rigo relativo al "Domicilio fiscale al 1/1/2017" è uno dei comuni indicati nella colonna "Nuovi comuni"** della tabella di seguito riportata, è obbligatoria la compilazione della casella "Fusione comuni" presente nel medesimo rigo la quale può assumere solo uno dei valori riportati nella colonna "Codice Identificativo ex comune" previsti per il nuovo comune.

**Se, invece, il comune indicato nel rigo relativo al "Domicilio fiscale al 1/1/2017" non è tra quelli riportati nella colonna "Nuovi comuni"**, la casella "Fusione comuni" non deve risultare compilata.

La non corrispondenza della casella "Fusione comuni" ai criteri sopra evidenziati determina lo scarto della dichiarazione senza possibilità di conferma.

**TABELLA 11 - ELENCO DEI CODICI IDENTIFICATIVI**  
DA INDICARE NELLA CASELLA "FUSIONE COMUNI" DEL RIGO "DOMICILIO FISCALE AL 1° GENNAIO 2017"

DATA FUSIONE	NUOVI COMUNI NATI NEL 2016 E IL 1° GENNAIO 2017 DA FUSIONI DI COMUNI	CODICE IDENTIFICATIVO COMUNE	PROVINCIA	COMUNI DI ORIGINE	CODICE IDENTIFICATIVO EX COMUNE
01/01/2016	MONTESCUDO-MONTE COLOMBO	M368	RN	Ex Comune di MONTE COLOMBO	F476
				Ex Comune di MONTESCUDO	F641
23/02/2016	ALPAGO	M375	BL	Ex Comune di PIEVE D'ALPAGO	G638
				Ex Comune di PUOS D'ALPAGO	H092
				Ex Comune di FARRA D'ALPAGO	D506
01/01/2017	ABETONE CUTIGLIANO	M376	PT	Ex Comune di ABETONE	A012
				Ex Comune di CUTIGLIANO	D235
01/01/2017	ALTA VALLE INTELVI	M383	CO	Ex Comune di RAMPONIO VERNA	H171
				Ex Comune di LANZO D'INTELVI	E444
				Ex Comune di PELLIO INTELVI	G427
01/01/2017	COLLI AL METAURO	M380	PU	Ex Comune di MONTMAGGIORE AL METAURO	F555
				Ex Comune di SALTARA	H721
				Ex Comune di SERRUNGARINA	I670
01/01/2017	MONTALCINO	M378	SI	Ex Comune di MONTALCINO	F402
				Ex Comune di SAN GIOVANNI D'ASSO	H911
01/01/2017	SAN MARCELLO PITEGLIO	M377	PT	Ex Comune di SAN MARCELLO PISTOIESE	H980
				Ex Comune di PITEGLIO	G715
01/01/2017	TERRE ROVERESCHE	M379	PU	Ex Comune di BARCHI	A639
				Ex Comune di ORCIANO DI PESARO	G089
				Ex Comune di PIAGGE	G537
				Ex Comune di SAN GIORGIO DI PESARO	H886
01/01/2017	VALFORNACE	M382	MC	Ex Comune di PIEVEBOVIGLIANA	G637
				Ex Comune di FIORDIMONTE	D609

**DOMICILIO FISCALE AL 1/1/2018**

**Se il comune indicato nel rigo relativo al "Domicilio fiscale al 1/1/2018" è uno dei comuni indicati nella colonna "Nuovi comuni"** della tabella di seguito riportata, è obbligatoria la compilazione della casella "Fusione comuni" presente nel medesimo rigo la quale può assumere solo uno dei valori riportati nella colonna "Codice Identificativo ex comune" previsti per il nuovo comune.

**Se, invece, il comune indicato nel rigo relativo al "Domicilio fiscale al 1/1/2018" non è tra quelli riportati nella colonna "Nuovi comuni"**, la casella "Fusione comuni" non deve risultare compilata.

La non corrispondenza della casella "Fusione comuni" ai criteri sopra evidenziati determina lo scarto della dichiarazione senza possibilità di conferma.

**TABELLA 12 - ELENCO DEI CODICI IDENTIFICATIVI**  
**DA INDICARE NELLA CASELLA "FUSIONE COMUNI" DEL RIGO "DOMICILIO FISCALE AL 1° GENNAIO 2018".**

DATA FUSIONE	NUOVI COMUNI NATI NEL 2016, IL 1° GENNAIO 2017 E NEL 2017 DA FUSIONI DI COMUNI	CODICE IDENTIFICATIVO COMUNE	PROVINCIA	COMUNI DI ORIGINE	CODICE IDENTIFICATIVO EX COMUNE
01/01/2016	MONTESCUDO-MONTE COLOMBO	M368	RN	Ex Comune di MONTE COLOMBO	F476
				Ex Comune di MONTESCUDO	F641
23/02/2016	ALPAGO	M375	BL	Ex Comune di PIEVE D'ALPAGO	G638
				Ex Comune di PUOS D'ALPAGO	H092
				Ex Comune di FARRA D'ALPAGO	D506
01/01/2017	ABETONE CUTIGLIANO	M376	PT	Ex Comune di ABETONE	A012
				Ex Comune di CUTIGLIANO	D235
01/01/2017	ALTA VALLE INTELVI	M383	CO	Ex Comune di RAMPONIO VERNA	H171
				Ex Comune di LANZO D'INTELVI	E444
				Ex Comune di PELLIO INTELVI	G427
01/01/2017	COLLI AL METAURO	M380	PU	Ex Comune di MONTEMAGGIORE AL METAURO	F555
				Ex Comune di SALTARA	H721
				Ex Comune di SERRUNGARINA	I670
01/01/2017	MONTALCINO	M378	SI	Ex Comune di MONTALCINO	F402
				Ex Comune di SAN GIOVANNI D'ASSO	H911
01/01/2017	SAN MARCELLO PITEGLIO	M377	PT	Ex Comune di SAN MARCELLO PISTOIESE	H980
				Ex Comune di PITEGLIO	G715
01/01/2017	TERRE ROVERESCHE	M379	PU	Ex Comune di BARCHI	A639
				Ex Comune di ORCIANO DI PESARO	G089
				Ex Comune di PIAGGE	G537
				Ex Comune di SAN GIORGIO DI PESARO	H886
01/01/2017	VALFORNACE	M382	MC	Ex Comune di PIEVEBOVIGLIANA	G637
				Ex Comune di FIORDIMONTE	D609
17/02/2017	VAL LIONA	M384	VI	Ex Comune di GRANCONA	E138
				Ex Comune di SAN GERMANO DEI BERICI	H863
01/03/2017	SERMIDE E FELONICA	I632	MN	Ex Comune di SERMIDE	I632
				Ex Comune di FELONICA	D529
05/05/2017	CASALI DEL MANCO	M385	CS	Ex Comune di CÀSOLE BRUZIO	B983
				Ex Comune di PEDACE	G400
				Ex Comune di SERRA PEDACE	I650
				Ex Comune di SPEZZANO PICCOLO	I898
				Ex Comune di TRENTA	L375

## 2.2 ANOMALIE ED INCONGRUENZE

### 2.2.1 Segnalazioni

Eventuali anomalie e/o incongruenze individuate sulla base dei controlli precedentemente descritti relativi a:

- codice fiscale del contribuente e/o del rappresentante o tutore o amministratore di sostegno
- casella Dichiarante - Coniuge Dichiarante - Rappresentante o tutore
- cognome e nome
- data e comune di nascita
- dati del domicilio fiscale al 01 gennaio 2017 (Comune, provincia)
- dati del domicilio fiscale al 1 gennaio 2018 (Comune, provincia)

- stato civile

devono essere comunicate al contribuente mediante il messaggio “Dati anagrafici o di residenza del dichiarante mancanti o errati” (codice: H05).

### **2.2.2 Esclusione dall'assistenza fiscale**

La presenza delle anomalie esposte nel punto precedente, comporta la non effettuazione delle operazioni di liquidazione e di conguaglio e quindi deve essere comunicata all'assistito l'esclusione dall'assistenza fiscale ed il conseguente obbligo di ripresentare la dichiarazione dei redditi.

**2.3 CRITERI DI ACCOGLIMENTO: CONTROLLI BLOCCANTI DATI ANAGRAFICI E RESIDENZA**

I campi devono essere conformi ai controlli di seguito riportati. La non rispondenza a tali controlli determina lo scarto della dichiarazione senza possibilità di conferma. I controlli previsti per i dati del coniuge trovano applicazione nel caso di dichiarazione presentata in forma congiunta (casella coniuge dichiarante barrata).

<b>DATI FRONTESPIZIO 730 2018 CONTROLLI BLOCCANTI -parte 1</b>	
<b>Codice fiscale dichiarante e/o Coniuge</b> <i>Il codice fiscale deve essere formalmente corretto e registrato in Anagrafe tributaria.</i> <i>La non registrazione comporta lo scarto della dichiarazione in fase di accettazione</i>  <i>Nel caso di omocodia del codice fiscale del contribuente risolta dall'Agenzia delle Entrate con l'attribuzione di un nuovo codice fiscale, l'indicazione in dichiarazione del precedente codice fiscale (omocodice) comporta, in sede di accoglimento delle dichiarazioni trasmesse in via telematica, lo scarto della dichiarazione.</i>	Dati obbligatori.
Cognome dichiarante e/o Coniuge	
Nome dichiarante e/o Coniuge	
Sesso dichiarante e/o Coniuge	
Data di nascita dichiarante e/o Coniuge	
Comune o stato estero di nascita dichiarante e/o Coniuge	
Casella coniuge dichiarante	
Casella dichiarazione congiunta	Se valgono 1, devono essere presenti i dati del coniuge dichiarante, altrimenti i dati del coniuge devono risultare assenti. Le caselle devono assumere il medesimo valore.
Casella rappresentante o tutore	La casella deve risultare barrata se è barrata la casella "Tutelato" o la casella "Minore". Se vale 1 si devono riportare i dati del rappresentante o tutore negli appositi campi delle specifiche tecniche
<b>Comune di residenza del dichiarante e/o del coniuge</b>	Dati obbligatori se è compilato il campo "data di variazione della residenza" ovvero la casella "Dichiarazione presentata per la prima volta"
Sigla della provincia di residenza del dichiarante e/o del coniuge	
Codice catastale del comune di residenza del dichiarante e/o del coniuge	I Campi non devono essere compilati se il campo "data di variazione della residenza" ed il campo "Dichiarazione presentata per la prima volta" sono entrambi non compilati.
<i>Il codice catastale deve essere tra quelli riportati nel sito "www.finanze.gov.it"</i>	
CAP di residenza del dichiarante e/o del coniuge	I campi non devono essere compilati se il campo "data di variazione della residenza" ed il campo "Dichiarazione presentata per la prima volta" sono entrambi non compilati.
Indirizzo del dichiarante e/o del coniuge	
Tipologia (Via, Piazza, ecc) del dichiarante e/o del coniuge	I campi possono essere presenti solo se risulta compilata la sezione relativa alla residenza anagrafica
Numero civico del dichiarante e/o del coniuge	
Frazione del dichiarante e/o del coniuge	
Data di variazione della residenza del dichiarante e/o del coniuge	
<i>Gli anni della data possono essere solo il <b>2017 ed il 2018</b></i>	
Casella Dichiarazione presentata per la prima volta del dichiarante e/o del coniuge	

DATI FRONTESPIZIO 730 2018 CONTROLLI BLOCCANTI - parte 2	
Comune di residenza al <b>1/1/2017</b> dichiarante e/o Coniuge	Dati obbligatori
Sigla della provincia di residenza <b>1/1/2017</b> dichiarante e/o Coniuge	
Codice catastale del comune di residenza al <b>01/01/2017</b> dichiarante e/o Coniuge.	
Comune di residenza <b>1/1/2018</b> dichiarante e/o Coniuge	
Sigla della provincia di residenza <b>1/1/2018</b> dichiarante e/o Coniuge	
Codice catastale del comune di residenza al <b>01/01/2018</b> dichiarante e/o Coniuge.	
<b>Campi Fusione Comuni</b>	Devono essere conforme alle istruzioni fornite nel paragrafo "Gestione Casella Fusione Comuni"
<b>Codice fiscale del Rappresentante o tutore</b>  <i>Il codice fiscale del rappresentante deve essere diverso dal codice fiscale del contribuente</i> <i>Il codice fiscale deve essere formalmente corretto e registrato in Anagrafe tributaria.</i> <i>La non registrazione comporta lo scarto della dichiarazione in fase di accettazione</i>	Dati obbligatori se la Casella rappresentante o Tutore è impostata a 1. I dati devono essere assenti se la casella rappresentante o Tutore è impostata a zero.
Cognome del Rappresentante o tutore	
Nome del Rappresentante o tutore	
Sesso del Rappresentante o tutore	
Data di nascita del Rappresentante o tutore	
Comune o stato estero di nascita del Rappresentante o tutore	
Comune di residenza del Rappresentante o tutore	
Sigla della provincia di residenza del Rappresentante o tutore	Dati obbligatori se sono presenti altri dati relativi alla residenza del rappresentante o tutore. I dati devono essere assenti se la casella rappresentante o Tutore è impostata a zero.
CAP del Rappresentante o tutore	
Indirizzo del Rappresentante o tutore	
Tipologia (Via, Piazza, ecc) del Rappresentante o tutore	I dati devono essere assenti se la casella rappresentante o Tutore è impostata a zero.
Numero civico del Rappresentante o tutore	
Frazione del Rappresentante o tutore	
Numero di telefono del Rappresentante o tutore	
Numero di cellulare del Rappresentante o tutore	

## **2.4 SCELTA PER LA DESTINAZIONE DELL'OTTO, DEL CINQUE E DEL DUE PER MILLE DELL'IRPEF ALLE ISTITUZIONI BENEFICIARIE (RISERVATO AI C.A.F. ED AI PROFESSIONISTI ABILITATI)**

A partire dall'anno di imposta 2015 nelle Annotazioni non può più essere fornita l'indicazione relativa all'Istituzione (otto per mille) ed alla Finalità (cinque per mille) beneficiarie, al partito prescelto (due per mille). E' necessario invece, qualora il contribuente abbia espresso almeno una scelta, consegnare la stampa del mod. 730-1 nella quale va compilato lo spazio della Firma con la dicitura "Apposta Firma" in corrispondenza dell'istituzione, finalità e partito prescelto.

Con riferimento alla scheda del cinque per mille, va riportato anche nell'apposito spazio il codice fiscale indicato dal contribuente, ove previsto.

Con riferimento alla scheda del due per mille, va riportato anche nell'apposito spazio il codice identificativo del partito indicato dal contribuente.

Il soggetto che presta l'assistenza fiscale, può in alternativa al rilascio all'assistito del mod. 730-1 compilato con le modalità sopra descritte, consegnare il mod. 730-2 integrato con le informazioni relative alle scelte dell'otto, del cinque e del due per mille effettuate dal contribuente.

### **2.4.1 Scelta per la destinazione dell'otto per mille dell'Irpef alle istituzioni beneficiarie**

La verifica della coerenza dei dati relativi alla scelta dell'otto per mille assume caratteristiche diverse in relazione al soggetto che ha prestato l'assistenza fiscale (sostituto, Caf, professionista abilitato o Associazione professionale).

#### **2.4.1.1 Scelta otto per mille: assistenza fiscale prestata dal sostituto d'imposta**

Nel caso di assistenza fiscale prestata dal sostituto, tutti i campi relativi alla scelta dell'otto per mille devono essere impostati a "0". I sostituti d'imposta infatti, devono consegnare le buste contenenti le schede relative alla scelta dell'otto per mille dell'IRPEF ad un ufficio postale ovvero ad un soggetto incaricato alla trasmissione telematica.

#### **2.4.1.2 Scelta otto per mille: assistenza fiscale prestata dal CAF, da un professionista abilitato o da una Associazione professionale**

Nel caso di assistenza fiscale prestata dal CAF, da un professionista abilitato ovvero da una Associazione professionale la sezione riservata alla scelta dell'otto per mille deve essere conforme alle istruzioni che seguono.

Il dato relativo alla scelta dell'otto per mille dell'IRPEF deve essere rilevato in base alla firma apposta dal contribuente nello specifico riquadro del modello 730-1.

L'acquisizione effettuata per la destinazione dell'otto per mille dell'IRPEF deve essere comunicata al contribuente mediante il messaggio **"E' stata effettuata la scelta per la destinazione dell'otto per mille dell'IRPEF"** (codice: M01) ovvero "Non è stata effettuata la scelta per la destinazione dell'otto per mille dell'IRPEF" (codice: M02).

Come già precisato, **a partire dall'anno di imposta 2015** nelle annotazioni non può più essere fornita anche l'indicazione relativa alla Istituzione Beneficiaria della scelta effettuata.

In caso di firma del contribuente per una delle Istituzioni beneficiarie, deve essere impostato a "1" il relativo campo della fornitura da inviare all'Agenzia delle Entrate.

Se il contribuente non ha effettuato alcuna scelta, tutti i campi previsti per riportare la scelta del contribuente devono essere impostati a "0" e deve essere impostato ad "1" il relativo campo "Scelta non effettuata dal contribuente".

#### Anomalie nell'apposizione della firma

Nel caso di anomalie nell'apposizione della firma per la destinazione dell'otto per mille dell'Irpef il relativo campo "Anomalia" deve essere impostato con uno dei seguenti valori:

- 0 - nessuna anomalia
- 1 - presenza di più firme
- 2 - unica firma su più caselle
- 3 - segno non riconducibile a firma

Anche in presenza di anomalia, deve essere impostato il campo relativo alle Istituzioni beneficiarie interessate. Si propongono di seguito alcuni esempi:

Esempio 1: se un contribuente ha firmato per tutte le Istituzioni beneficiarie devono essere impostati ad “1” tutti i campi previsti nella fornitura relativi alle Istituzioni beneficiarie e deve essere impostato ad “1” il flag anomalia.

Esempio 2: se la firma si estende su più caselle devono essere impostati ad “1” tutti i campi relativi alle Istituzioni beneficiarie interessate e deve essere impostato ad “2” il flag anomalia.

Esempio 3: se il contribuente ha apposto un segno non riconducibile a firma deve essere impostati ad “1” il campo relativo all’Istituzione beneficiaria interessata e deve essere impostato ad “3” il flag anomalia.

Esempio 4: se è stata espressa la scelta in uno dei riquadri ed in un altro si rileva un qualsiasi segno, devono essere acquisiti i dati delle scelte impostando a “3” il campo relativo alle anomalie riscontrate.

La presenza di anomalie di tipo “1”, “2” o “3” nella scelta per la destinazione dell’otto per mille dell’IRPEF deve essere comunicata al contribuente mediante il messaggio “Scelta anomala per la destinazione dell’otto per mille dell’IRPEF : (tipo di anomalia) (codice: M03)”.



## **2.4.2 Scelta per la destinazione del cinque per mille dell'Irpef**

La verifica della coerenza dei dati relativi alla scelta del cinque per mille assume caratteristiche diverse in relazione al soggetto che ha prestato l'assistenza fiscale (sostituto, CAF, professionista abilitato o Associazione professionale). **Si ricorda che da quest'anno è stata prevista una nuova finalità riservata al "sostegno degli enti gestori delle aree protette".**

### **2.4.2.1 Scelta cinque per mille: assistenza fiscale prestata dal sostituto d'imposta**

Nel caso di assistenza fiscale prestata dal sostituto, tutti i campi relativi alla scelta del cinque per mille devono essere impostati a "0". I sostituti d'imposta infatti, devono consegnare le buste contenenti le schede relative alla scelta del cinque per mille dell'IRPEF ad un ufficio postale ovvero ad un soggetto incaricato alla trasmissione telematica.

### **2.4.2.2 Scelta cinque per mille: assistenza fiscale prestata dal CAF, da un professionista abilitato o da una Associazione professionale**

Nel caso di assistenza fiscale prestata dal CAF, da un professionista abilitato ovvero da una Associazione professionale la sezione riservata alla scelta del cinque per mille deve essere conforme alle istruzioni che seguono.

Il dato relativo alla scelta del cinque per mille dell'IRPEF deve essere rilevato in base alla firma apposta dal contribuente nello specifico riquadro del modello 730-1.

In caso di firma del contribuente per una delle finalità destinarie della quota del cinque per mille dell'Irpef, deve essere impostato a "1" il relativo campo della fornitura da inviare all'Agenzia delle Entrate.

Se il contribuente non ha effettuato alcuna scelta, tutti i campi previsti per riportare la scelta del contribuente devono essere impostati a "0" e, nella fornitura da inviare all'Agenzia delle Entrate, deve essere impostato ad "1" il relativo campo "scelta non effettuata dal contribuente".

Nel caso in cui il contribuente abbia indicato anche il codice fiscale dello specifico soggetto cui intende destinare direttamente la quota del cinque per mille dell'Irpef, tale dato va riportato nel corrispondente campo della fornitura da inviare all'Agenzia delle Entrate.

L'acquisizione effettuata per la destinazione del cinque per mille dell'IRPEF deve essere comunicata al contribuente con le modalità di seguito descritte (come già precisato, **a partire dall'anno di imposta 2015** nelle annotazioni non può più essere fornita anche l'indicazione relativa alla finalità Beneficiaria della scelta effettuata e dell'eventuale codice fiscale indicato dal contribuente):

#### Caso di firma per finalità beneficiarie ed assenza del codice fiscale del soggetto beneficiario

Nel caso di apposizione della sola firma senza indicazione del codice fiscale del soggetto beneficiario nei riquadri per i quali è prevista la possibilità di indicare il codice fiscale dell'ente beneficiario, deve essere indicato nelle annotazioni il seguente messaggio **"E' stata effettuata Scelta per la destinazione del cinque per mille dell'IRPEF senza l'indicazione del codice fiscale del soggetto beneficiario"** (codice: M04).

#### Caso di firma per finalità beneficiarie e presenza del codice fiscale del soggetto beneficiario

Nel caso di apposizione della firma e dell'indicazione del codice fiscale del soggetto beneficiario deve essere indicato nelle annotazioni il seguente messaggio **"E' stata effettuata Scelta per la destinazione del cinque per mille dell'IRPEF"** (codice: M05).

#### Assenza di scelta del contribuente

Nel caso in cui il contribuente non abbia effettuato alcuna scelta nelle annotazioni deve essere indicato il seguente messaggio "Scelta per la destinazione del cinque per mille dell'IRPEF non effettuata dal contribuente" (codice: M06).

#### Casi particolari - indicazione del codice fiscale del soggetto beneficiario in assenza di firma

Nel caso in cui il contribuente abbia indicato il codice fiscale del soggetto beneficiario ma nel relativo riquadro non ha apposto la firma per la destinazione del cinque per mille dell'Irpef, tale circostanza deve essere comunicata al contribuente nelle annotazioni specificando che in tal caso la scelta espressa non risulta valida (codice: M07).



Casi particolari - indicazione di un codice fiscale del soggetto beneficiario formalmente errato

Nel caso in cui il contribuente abbia indicato un **codice fiscale del soggetto beneficiario formalmente errato il dato deve essere comunque acquisito**, purché numerico, provvedendo ad impostare con il valore “1” il relativo campo presente nella fornitura telematica e riservato all’indicazione dell’anomalia riscontrata nel Codice fiscale del soggetto beneficiario della “Scelta del cinque per mille dell’Irpef”. La presenza del codice fiscale errato deve essere comunicata al contribuente nelle annotazioni specificando che non risulta valida l’indicazione dello specifico soggetto cui destinare la quota del cinque per mille (codice: M08).

Nel caso di anomalie nell’apposizione della firma per la destinazione del cinque per mille dell’Irpef il relativo campo “Anomalia” deve essere impostato con uno dei seguenti valori:

- 0 - nessuna anomalia
- 1 - presenza di più firme
- 2 - unica firma su più caselle
- 3 - segno non riconducibile a firma
- 4 - presenza del codice fiscale in assenza della firma nel relativo riquadro
- 5 - contestuale presenza dell'anomalia "2" e dell'anomalia "4" (presenza di più firme ed indicazione del codice fiscale in un riquadro nel quale risulta assente la firma)

Anche in presenza di anomalia, deve essere impostato il campo relativo alla finalità destinataria della quota del cinque per mille.

Esempio 1: se un contribuente ha firmato per tutte le finalità destinarie devono essere impostati ad “1” tutti i campi previsti nella fornitura relativi alle finalità destinarie del cinque per mille e deve essere impostato ad “1” il flag anomalia.

Esempio 2: se la firma si estende su più caselle devono essere impostati ad “1” tutti i campi relativi alle finalità destinarie interessate e deve essere impostato a “2” il flag anomalia

Esempio 3: se il contribuente ha apposto un segno non riconducibile a firma deve essere impostato ad “1” il campo relativo alla finalità destinataria interessata e deve essere impostato a “3” il flag anomalia.

Esempio 4: se è stata espressa la scelta in uno dei riquadri ed in un altro si rileva un qualsiasi segno, devono essere acquisiti i dati delle scelte impostando a “3” il flag anomalia.

La presenza di anomalie di tipo “1”, “2”, “3”, “4” e “5” nella scelta per la destinazione del cinque per mille dell’IRPEF deve essere comunicata al contribuente mediante il messaggio “Scelta anomala per la destinazione del cinque per mille dell’IRPEF : (tipo di anomalia)” (codice: M09).

### **2.4.3 Scelta per la destinazione del due per mille dell'Irpef ai partiti politici**

Come chiarito nelle istruzioni al modello 730/**2018**, per esprimere la scelta a favore di uno dei partiti politici destinatari della quota del due per mille dell'Irpef, il contribuente deve apporre la propria firma nel riquadro presente sulla scheda, indicando nell'apposita casella il codice del partito prescelto.

La scelta deve essere fatta esclusivamente per uno solo dei partiti politici beneficiari.

La verifica della coerenza dei dati relativi alla scelta del due per mille ai partiti politici assume caratteristiche diverse in relazione al soggetto che ha prestato l'assistenza fiscale (sostituto, CAF, professionista abilitato o Associazione professionale).

#### **2.4.3.1 Scelta due per mille: assistenza fiscale prestata dal sostituto d'imposta**

Nel caso di assistenza fiscale prestata dal sostituto, tutti i campi relativi alla scelta del due per mille devono essere impostati a "0". I sostituti d'imposta infatti, devono consegnare le buste contenenti le schede relative alla scelta del due per mille dell'IRPEF ad un ufficio postale ovvero ad un soggetto incaricato alla trasmissione telematica.

#### **2.4.3.2 Scelta del due per mille: assistenza fiscale prestata dal CAF, da un professionista abilitato o da una Associazione professionale**

Nel caso di assistenza fiscale prestata dal CAF, da un professionista abilitato ovvero da una Associazione professionale la sezione riservata alla scelta del due per mille deve essere conforme alle istruzioni che seguono.

**Il dato relativo alla scelta del due per mille dell'IRPEF deve essere rilevato in base al codice relativo al partito prescelto indicato nell'apposita casella, accompagnato dall'apposizione della firma nello specifico riquadro del modello 730-1.**

L'acquisizione effettuata per la destinazione del due per mille dell'IRPEF deve essere comunicata al contribuente mediante il messaggio **"E' stata effettuata la Scelta per la destinazione del due per mille dell'IRPEF ai partiti politici"** (codice: M11) ovvero **"Non è stata effettuata la scelta per la destinazione del due per mille dell'IRPEF ai partiti politici"** (codice: M12). Come già precisato, a partire dall'anno di imposta 2015 nelle annotazioni non può più essere fornita anche l'informazione relativa al partito politico indicato dal contribuente.

In caso di firma del contribuente nello specifico riquadro del modello 730-1 riservato alla scelta per la destinazione del due per mille dell'irpef, va impostato con il valore "1" l'apposito campo presente nelle specifiche tecniche xml del mod. 730/**2018**.

Il codice relativo al partito prescelto indicato nell'apposita casella presente nello specifico riquadro del modello 730-1, deve essere riportato nell'apposito campo presente nelle specifiche tecniche xml del mod. 730/**2018**.

**Il codice può assumere solo uno dei valori riportati nella seguente tabella:**

PARTITI POLITICI AMMESSI AL BENEFICIO DELLA DESTINAZIONE VOLONTARIA DEL DUE PER MILLE DELL'IRPEF	
PARTITO POLITICO	CODICE
Alternativa popolare	Z39
Articolo 1 - Movimento Democratico e Progressista	Z40
Centro Democratico	A10
Democrazia Solidale – Demo.S	A41
Energie per l'Italia	A42
Federazione dei Verdi	B30
Fratelli d'Italia – Alleanza Nazionale	C12
IDEA – Identità e Azione	C35
Italia dei Valori	C31
Lega Nord per l'Indipendenza della Padania	D13
Lega per Salvini Premier	D43
Movimento Associativo Italiani all'Estero	E14
Movimento La Puglia in Più	E32
Movimento Politico Forza Italia	F15
Partito Autonomista Trentino Tirolese	K18
Partito della Rifondazione Comunista – Sinistra Europea	L19
Partito Democratico	M20
Partito Socialista Italiano	R22
Popolari per l'Italia	S23
Possibile	S36
Scelta Civica	T24
Sinistra Italiana	T44
Stella Alpina	U37
Südtiroler Volkspartei	W26
Union Valdôtaine	Y27
Unione di Centro	Y29
Unione per il Trentino	Z28

Se il contribuente non ha effettuato alcuna scelta, tutti i campi previsti per riportare la scelta del contribuente devono essere impostati a “0” e deve essere impostato ad “1” il relativo campo “Scelta non effettuata dal contribuente”.

**Anomalie nell'apposizione della firma**

Nel caso di anomalie nell'apposizione della firma per la destinazione del due per mille dell'Irpef il relativo campo “Anomalia” deve essere impostato con uno dei seguenti valori:

- 0 - nessuna anomalia
- 1 - codice relativo al partito prescelto non presente tra i valori ammessi (in tal caso il codice errato NON deve essere acquisito)
- 2 - Assenza della firma in presenza di un codice, corrispondente ad un valore ammesso, relativo al partito prescelto (in tal caso il campo relativo al partito prescelto deve essere comunque acquisito)
- 3 - Assenza del codice relativo al partito prescelto in presenza della firma (in tal caso il campo relativo alla firma deve essere comunque acquisito)
- 4 - Segno non riconducibile a firma (in tal caso il campo relativo al partito prescelto deve essere comunque acquisito)

La presenza di anomalie di tipo “1”, “2”, “3” e “4” nella scelta per la destinazione del due per mille dell'IRPEF deve essere comunicata al contribuente mediante il messaggio “Scelta anomala per la destinazione del due per mille dell'IRPEF : (tipo di anomalia)” (codice: M13).

**2.4.4 Criteri di accoglimento: controlli bloccanti otto, cinque e due per mille dell'Irpef**

Si precisa che la non rispondenza dei dati relativi alla scelta dell'otto, del cinque e del due per mille dell'Irpef alle presenti istruzioni, determina lo scarto della dichiarazione da inviare senza possibilità di conferma.

### **3 DATI DEL SOSTITUTO D'IMPOSTA CHE EFFETTUERÀ IL CONGUAGLIO**

Se il Mod. 730 è stato presentato ad un C.A.F., ad un professionista abilitato o ad una Associazione professionale di cui all'art 5 comma 3, lettera c) del TUIR ed i dati del sostituto d'imposta sono riportati sia sul modello del Dichiarante che sul modello del Coniuge dichiarante e risultano diversi tra loro, il sostituto d'imposta da prendere in considerazione è quello indicato sul modello del Dichiarante.

#### **3.1 CONTROLLI DA EFFETTUARE**

**Nel caso di barratura della casella "730 dipendenti senza sostituto" tutti i dati della sezione relativa al sostituto d'imposta, compreso il codice fiscale, non devono essere compilati. Si rimanda alle indicazioni fornite nel paragrafo "Ampliamento assistenza fiscale".**

**Se la casella "730 dipendenti senza sostituto" non è barrata i dati della sezione relativa al sostituto d'imposta devono risultare conformi alle indicazioni di seguito fornite.**

#### **Cognome o Denominazione del sostituto d'imposta**

E' obbligatoria la presenza del cognome o della denominazione. I due campi sono tra loro alternativi. Il cognome è obbligatorio se presente il nome.

#### **Nome**

Se il codice fiscale è di 16 caratteri il dato deve essere sempre presente. Obbligatorio se presente il cognome.

#### **Codice fiscale**

Il dato deve essere sempre presente.

Il codice fiscale deve essere di 16 caratteri e avere struttura alfanumerica o di 11 caratteri a struttura completamente numerica.

Su tale dato va effettuata la verifica del carattere di controllo secondo le disposizioni contenute nel D.M. 23 dicembre 1976.

**Il codice fiscale del sostituto d'imposta deve essere diverso da quello del contribuente.**

**Il codice fiscale del sostituto d'imposta presente nella sezione " dati del sostituto d'imposta che effettuerà il conguaglio" deve essere registrato in Anagrafe Tributaria; la non registrazione comporta lo scarto della dichiarazione in fase di accettazione senza possibilità di conferma della stessa.**

#### **Comune**

Il dato deve essere sempre presente.

E' necessario riportare tra parentesi, accanto alla dizione del comune indicata dal contribuente, il relativo codice catastale. Tale informazione deve essere riportata anche nel tracciato telematico del mod. 730.

#### **Provincia**

Il dato deve essere sempre presente.

Per la provincia verificare che sia stata utilizzata la sigla (RM per Roma).

#### **Indirizzo**

Il dato deve essere sempre presente.

#### **CAP**

Il dato deve essere sempre presente.

#### **Istruzioni riservate ai CAF ed ai professionisti abilitati**

Qualora il contribuente abbia indicato in un singolo campo più informazioni relative alla descrizione dell'indirizzo (ad esempio nel campo indirizzo ha riportato anche la tipologia ed il numero civico) il soggetto che presta l'assistenza fiscale deve riportare negli appositi campi le informazioni relative alla

tipologia, all'indirizzo, al numero civico ed alla frazione e ciò sia nella fornitura da trasmettere in via telematica all'Agenzia delle Entrate che nel modello cartaceo da consegnare al contribuente.

### **Codice Sede**

Il dato se presente può assumere esclusivamente valori numerici compresi da 1 a 999 inclusi. Nella fornitura da inviare telematicamente all'Agenzia delle Entrate il dato indicato dal contribuente deve essere riportato con l'indicazione anche degli zeri non significativi; ad esempio, se il contribuente ha indicato come codice sede il valore "5" nella fornitura telematica dovrà essere riportato il codice "005".

## **3.2 ANOMALIE ED INCONGRUENZE**

### **3.2.1 Segnalazioni**

Eventuali anomalie e/o incongruenze individuate sulla base dei controlli precedentemente descritti sui dati relativi a:

- cognome o denominazione
- nome (in caso di codice fiscale di 16 caratteri)
- codice fiscale
- comune e provincia del luogo al quale devono essere inviate le comunicazioni Mod. 730/4 da parte dei C.A.F. o dei professionisti abilitati
- indirizzo

devono essere comunicate al contribuente mediante il messaggio "Dati del sostituto d'imposta mancanti o errati" (codice: H06).

### **3.2.2 Esclusione dall'assistenza fiscale**

La presenza delle anomalie espone nel punto precedente comporta la non effettuazione delle operazioni di liquidazione e di conguaglio e quindi deve essere comunicata all'assistito l'esclusione dall'assistenza fiscale ed il conseguente obbligo di ripresentare la dichiarazione dei redditi.

## **3.3 CRITERI DI ACCOGLIMENTO: CONTROLLI BLOCCANTI DATI SOSTITUTO**

Si precisa che la non rispondenza dei dati relativi al sostituto d'imposta alle presenti istruzioni, determina lo scarto della dichiarazione da inviare senza possibilità di conferma.

#### **4 AMPLIAMENTO ASSISTENZA FISCALE – MOD. 730 SENZA SOSTITUTO D'IMPOSTA**

L'articolo 51-bis del decreto legge n. 69 del 21 giugno 2013, convertito, con modificazioni, dalla legge 9 agosto 2013, n. 98, ha previsto che a decorrere dall'anno 2014, i soggetti titolari dei redditi di lavoro dipendente e assimilati (*articoli 49 e 50, comma 1, lettere a, c, c-bis, d, g, con esclusione delle indennità percepite dai membri del Parlamento europeo, i e l del TUIR*) in assenza di un sostituto d'imposta tenuto a effettuare il conguaglio, possono comunque adempiere agli obblighi di dichiarazione dei redditi presentando il modello 730 ad un CAF ovvero ad un professionista abilitato.

La dichiarazione può essere presentata sia nel caso di esito contabile a debito che nel caso di esito contabile a credito.

Se dalla dichiarazione emerge un debito, il soggetto che presta l'assistenza fiscale (CAF o professionista) trasmette telematicamente la delega di versamento utilizzando i servizi telematici dell'Agenzia delle Entrate ovvero in alternativa, entro il decimo giorno antecedente la scadenza del termine di pagamento, consegna la delega di versamento compilata al contribuente, che effettua il pagamento presso qualsiasi sportello di banche convenzionate, uffici postali o agenti della riscossione oppure, in via telematica, utilizzando i servizi online dell'Agenzia delle Entrate o del sistema bancario e postale ( in questo caso nel prospetto di liquidazione risultano compilati i righi da 231 a 245).

Se dalla dichiarazione presentata emerge un credito, il rimborso è eseguito direttamente dall'Amministrazione finanziaria (in questo caso nel prospetto di liquidazione risulta compilato il rigo 164).

Il modello 730 di cui all'art. 51-bis, che per comodità definiremo nel prosieguo “*mod. 730 dipendenti senza sostituto*”, per essere validamente presentato deve possedere i seguenti requisiti:

1. Nel frontespizio della dichiarazione deve essere valorizzata la casella “730 senza sostituto” con il codice “A”.
2. Nella sezione “Dati del sostituto d'imposta che effettuerà il conguaglio” presente nel frontespizio della dichiarazione deve essere barrata la casella “Mod 730 dipendenti senza sostituto”; in questo caso tutti i dati della sezione riservata al sostituto, compreso il codice fiscale, non devono essere compilati. Si rimanda alle ulteriori indicazioni presenti nelle specifiche tecniche del modello 730/2018 in formato XML.
3. Nel prospetto di liquidazione non devono risultare compilati i righi 161 e 163.
4. Deve essere presente un reddito in almeno uno dei righi della sezione I (righi da C1 a C3) o della sezione II (righi da C6 a C8) del quadro C relativo al primo dichiarante. La condizione relativa alla presenza di almeno un reddito nel quadro C non rileva per il secondo dichiarante nel caso di dichiarazione presentata in forma congiunta (pertanto, per il secondo dichiarante può non essere compilato il quadro C).
5. L'assistenza fiscale deve essere prestata da un Caf, professionista abilitato o associazione tra professionisti ovvero tramite l'applicazione resa disponibile dall'Agenzia delle entrate relativa alla dichiarazione precompilata; si rimanda alle ulteriori indicazioni presenti nelle specifiche tecniche del modello 730/2018 in formato XML per la individuazione della sezione relativa al soggetto che presta assistenza fiscale.
6. I dati relativi al mod. 730-4 non devono essere in nessun caso allegati alla dichiarazione mod. 730/2018 da trasmettere in via telematica.

La non coerenza dei dati sopra riportati comporta lo scarto della dichiarazione senza possibilità di conferma della stessa.



## 5 CONIUGE E FAMILIARI A CARICO

### 5.1 CONTROLLI DA EFFETTUARE

Si precisa che, in base a quanto stabilito dall'art. 1, comma 20, della legge n. 76 del 2016, le parole "coniuge", "coniugi" o termini equivalenti si intendono riferiti anche ad ognuna delle parti dell'unione civile tra persone dello stesso sesso."

#### Relazione di parentela

Verificare che, per ogni rigo relativo ai figli o altri familiari del quadro, se è barrata la casella A non siano barrate le caselle F e/o D.

E' compatibile la compilazione in un singolo rigo sia della casella F (o F1) che della casella D. In questo caso nella fornitura da trasmettere in "via telematica" all'Agenzia delle Entrate deve essere riportato il valore "D".

Se risultano compilati uno o più dei rigi da 3 a 5 del prospetto dei familiari a carico per i quali è stata barrata la casella F e non risulta compilato il secondo rigo relativo al primo figlio (casella F1) trasferire i dati di uno dei figli indicati nei rigi da 3 a 5 nel secondo rigo (primo figlio) riportando, ove possibile, i dati del figlio più anziano.

Il prospetto dei familiari a carico così ridefinito deve essere riportato sia nel mod. 730 "cartaceo" consegnato all'assistito (in sostituzione del dato originariamente indicato dal contribuente) che nella fornitura da trasmettere in "via telematica" all'Agenzia delle Entrate. Di tale situazione deve essere data comunicazione al contribuente con apposito messaggio (codice: P01).

#### Codice fiscale

Il codice fiscale deve essere di 16 caratteri a struttura alfanumerica.

Può essere, in alcuni casi (codice fiscale provvisorio), di 11 caratteri a struttura completamente numerica.

Su tale dato va effettuata la verifica del carattere di controllo secondo le disposizioni contenute nel D.M. 23 dicembre 1976.

**Avvertenza: ciascun codice fiscale indicato nel prospetto dei familiari a carico deve essere registrato in Anagrafe Tributaria; la non registrazione comporta lo scarto della dichiarazione in fase di accettazione senza possibilità di conferma della stessa.**

### **OBBLIGATORIA PRESENZA DEL CODICE FISCALE DEL FAMILIARE**

Per ogni rigo del prospetto dei familiari a carico nel quale come relazione di parentela è barrata la casella "A", è obbligatoria la presenza del relativo codice fiscale.

Per ogni rigo del prospetto dei familiari a carico nel quale come relazione di parentela è barrata la casella "F", "F1" o "D" e non è compilata la casella "Numero figli in affido preadottivo a carico del contribuente", è obbligatoria la presenza del relativo codice fiscale.

Se nel rigo riservato al coniuge (Primo rigo del prospetto) è barrata la casella di col. 1, è obbligatoria la presenza del relativo codice fiscale.

La non rispondenza a tale criterio, determina lo scarto della dichiarazione senza possibilità di conferma.

#### Mesi a carico

Il dato può assumere i valori compresi tra 1 e 12.

Nel caso in cui il valore indicato sia diverso da quelli ammessi, il dato si considera assente.

Controllare che per ogni singolo familiare (individuato dallo stesso codice fiscale) la somma dei relativi mesi a carico (col. 3) non sia superiore a 12; nel caso contrario, riportare zero nella colonna 3 (mesi a carico) di tutti i rigi relativi a detto familiare.

Controllare che il totale dei mesi indicati per il "Coniuge a carico" e/o per i "Figli a carico", per i quali è stato indicato il valore "C" nel campo "Percentuale" (col. 5), non sia superiore a "12". Nel caso contrario riportare zero, sia nella colonna 3 (mesi a carico) del rigo riservato al coniuge che nella colonna 3 di tutti i rigi nei quali a colonna 5 (percentuale) è stato indicato il valore "C".

Inoltre, nel caso di dichiarazione congiunta, se lo stesso familiare risulta presente sia nel Prospetto dei familiari a carico del dichiarante che nel Prospetto dei familiari a carico del coniuge dichiarante, verificare che la media ponderata dei mesi a carico relativa al suddetto familiare non sia superiore a 12. A

tal fine la media ponderata deve essere calcolata sommando, per ogni rigo per il quale è presente il medesimo familiare, il risultato della seguente operazione:

Mesi a carico (col. 3) x Percentuale (col. 5) / 100

Se per un figlio è stato indicato il valore “C” nel campo “Percentuale”, nella formula sopra esposta la percentuale vale 100.

Nel caso in cui il risultato della media ponderata sia superiore a 12, riportare zero nella colonna 3 (mesi a carico) di tutti i righe relativi al familiare interessato.

Controllare che il totale dei mesi indicati per il primo figlio (casella F1 barrata nel secondo rigo), nel caso in cui il contribuente abbia compilato il prospetto dei Familiari a carico su più modelli, non sia superiore a 12. Nel caso contrario riportare il totale dei mesi a 12 operando l’abbattimento dei mesi a partire dall’ultimo modello compilato.

Il prospetto dei familiari a carico così ridefinito deve essere riportato sia nel mod. 730 “cartaceo” consegnato all’assistito (in sostituzione dei dati originariamente indicati dal contribuente) che nella fornitura da trasmettere in “via telematica” all’Agenzia delle Entrate. Di tale situazione deve essere data comunicazione al contribuente con apposito messaggio (codice: **P02**).

#### Mesi a carico per i figli minori di 3 anni

Il dato può assumere i valori compresi tra 1 e 12. Non può essere presente se è stata barrata la casella “A”.

Nel caso in cui il valore indicato sia diverso da quelli ammessi il dato si considera assente.

Nel caso in cui il valore sia superiore a quello indicato per i mesi a carico (col. 3) il dato deve essere ricondotto al numero di mesi di cui alla colonna 3.

Se è presente il codice fiscale del minore e l’anno di nascita in esso indicato (settimo ed ottavo carattere del cod. fiscale) non è uguale a **“14” o “15” o “16” o “17”**, il numero di mesi di colonna 4 deve essere ricondotto a zero. Il numero di mesi per i quali il figlio a carico ha una età non superiore a tre anni è desumibile dai dati del codice fiscale (dal settimo all’undicesimo carattere). Qualora il numero di mesi indicato dal contribuente sia superiore al numero di mesi come sopra determinato, tale valore deve essere ricondotto al numero di mesi per i quali, con riferimento al codice fiscale, il figlio risulta minore di tre anni.

Esempio 1: CF AAABBB **17**P30 KKKKP in tale caso il numero di mesi a carico per figlio minore di tre anni non può essere superiore a 4.

Esempio 2: CF AAABBB **14**P01 KKKKP in tale caso il numero di mesi a carico per figlio minore di tre anni non può essere superiore a 9.

Controllare che per ogni singolo figlio (individuato dallo stesso codice fiscale) la somma dei mesi a carico per i minori di 3 anni (col. 4) non sia superiore a 12. Nel caso contrario, riportare zero nella colonna 4 (mesi a carico per minori di anni 3) di tutti i righe relativi a detto familiare.

#### Percentuale

- Se è stata barrata la casella “A”, nel campo deve essere indicata una percentuale compresa tra 0 e 100.
- Se è stata barrata la casella “F1”, “F” o “D” nel campo percentuale può essere indicato solamente uno dei seguenti valori: 50 o 100 ovvero può non essere compilato.

Nel caso in cui il contribuente abbia indicato un valore diverso da quelli ammessi, il dato deve essere considerato assente.

Il dato può assumere il valore “C” solo se come relazione di parentela è stata barrata la casella “F1”, “F” o “D”.

Nel caso in cui il valore indicato sia diverso da quelli ammessi il dato si considera assente.

#### Percentuale di spettanza della detrazione

Si ricorda che i genitori non possono ripartire liberamente tra loro la detrazione per figli a carico in base alla convenienza economica. Pertanto, la detrazione è ripartita, in via normativa, nella misura del 50 % ciascuno. Tale criterio può essere derogato nella sola ipotesi in cui i genitori stessi si accordino per attribuire l’intera detrazione a quello dei due che possiede il reddito complessivo di ammontare più elevato.

Pertanto, nel caso di dichiarazione congiunta, se lo stesso figlio risulta presente sia nel Prospetto dei familiari a carico del dichiarante che nel Prospetto dei familiari a carico del coniuge dichiarante, verificare, nel caso in cui sia stato indicato 100 come valore della percentuale in uno dei due prospetti, che il reddito complessivo del contribuente nel cui prospetto è stato indicato 100 nel campo percentuale, abbia un reddito complessivo (rigo 11 del mod. 730-3) superiore a quello dell'altro coniuge dichiarante. Qualora tale condizione non risultasse verificata è necessario riportare come detrazione il valore 50 nel campo percentuale del rigo relativo al figlio in esame sia nella dichiarazione del dichiarante che nella dichiarazione del coniuge dichiarante. Il prospetto dei familiari a carico così ridefinito deve essere riportato sia nel mod. 730 "cartaceo" consegnato all'assistito (in sostituzione dei dati originariamente indicati dal contribuente) che nella fornitura da trasmettere in "via telematica" all'Agenzia delle Entrate. Di tale situazione deve essere data comunicazione al contribuente con apposito messaggio (codice: P03).

#### **CASELLA AFFIDAMENTO FIGLI**

La casella può essere barrata solo se risultano verificate le seguenti condizioni:

- nella colonna percentuale di col. 7 è indicato il valore 100 ovvero la lettera "C";
- La relazione di parentela assume il valore "F" o "D".

Qualora risulti barrata in assenza delle condizioni sopra evidenziate, la casella affidamento si deve considerare assente sia nel modello cartaceo consegnato al contribuente che nella fornitura da inviare telematicamente all'agenzia delle entrate. Di tale circostanza deve essere data comunicazione nelle annotazioni (codice: P06).

#### **PERCENTUALE ULTERIORE DETRAZIONE PER FAMIGLIE CON ALMENO 4 FIGLI**

Per i contribuenti con un numero di figli superiore a tre spetta una ulteriore detrazione di euro 1.200,00 da ripartire tra i coniugi.

Come chiarito nelle istruzioni al mod. **730/2018**, il rigo può risultare compilato solo se nel prospetto dei familiari a carico risulta indicato un numero di figli superiore a tre.

### **5.2 ANOMALIE ED INCONGRUENZE**

#### **5.2.1 Segnalazioni**

Eventuali anomalie e/o incongruenze individuate sulla base dei controlli precedentemente descritti relativi a:

- relazione di parentela
- mesi a carico
- mesi a carico per i figli minori di 3 anni
- percentuale

devono essere comunicate al contribuente mediante il messaggio "Dati del coniuge o dei familiari a carico mancanti o errati" (codice: P04).

Se tali anomalie e/o incongruenze hanno determinato il non riconoscimento totale o parziale della relativa detrazione, il precedente messaggio deve essere sostituito con il seguente: "Detrazione per coniuge e/o familiari a carico in tutto o in parte non riconosciuta per dati incongruenti o errati" (codice: P05).

#### **5.2.2 Esclusione dall'assistenza fiscale**

La presenza di anomalie espone nel punto precedente non comporta l'esclusione del contribuente dall'assistenza fiscale ma rileva ai soli fini della determinazione delle detrazioni.

### **5.3 CRITERI DI ACCOGLIMENTO: CONTROLLI BLOCCANTI FAMILIARI A CARICO**

Si precisa che la non rispondenza dei dati relativi ai familiari a carico alle istruzioni di seguito riportate, determina lo scarto della dichiarazione da inviare senza possibilità di conferma.

FAMILIARI A CARICO	
<b>OBBLIGATORIA PRESENZA DEL CODICE FISCALE DEL FAMILIARE</b>	<p>Per ogni rigo del prospetto dei familiari a carico nel quale come relazione di parentela è barrata la casella "A", è obbligatoria la presenza del relativo codice fiscale.</p> <p>Per ogni rigo del prospetto dei familiari a carico nel quale come relazione di parentela è barrata la casella "F", "F1" o "D" e non è compilata la casella "Numero figli in affido preadottivo a carico del contribuente", è obbligatoria la presenza del relativo codice fiscale.</p> <p>Se nel rigo riservato al coniuge (Primo rigo del prospetto) è barrata la casella di col. 1, è obbligatoria la presenza del relativo codice fiscale.</p> <p>La non rispondenza a tale criterio, determina lo scarto della dichiarazione senza possibilità di conferma.</p>
<b>Numero figli in affido preadottivo a carico del contribuente</b>	La somma del numero di figli indicati nella casella non può essere superiore al numero dei rigi del prospetto dei familiari a carico per i quali è indicato il valore "F" ovvero il valore "D" nel campo relazione di parentela.
Relazione di parentela	Il dato è obbligatorio se il rigo risulta compilato.
Mesi a carico Figli e altri familiari	Il dato è obbligatorio se il rigo risulta compilato.
Minore di tre anni	Tale campo non può essere superiore al campo "numero di mesi a carico"
Percentuale di detrazione spettante - figli e altri familiari	La compilazione del presente campo è alternativa al campo che accoglie la lettera "C" ( relativa al caso nel quale per il figlio spetta la detrazione prevista per il coniuge) " <i>Percentuale di detrazione spettante - Figlio con coniuge mancante</i> "
Percentuale di detrazione spettante - Figlio con coniuge mancante	Vale 'C' se al figlio spetta la detrazione per coniuge mancante. La compilazione del presente campo è alternativa al campo che accoglie la percentuale (" <i>Percentuale di detrazione spettante - figli e altri familiari</i> "). Può essere presente solo se la relazione di parentela è uguale a "F" o "D".
Casella Affidamento	Deve essere assente se la relazione di parentela assume il valore "A" ovvero se la percentuale assume valori diversi da 100 e "C"

## **6 REDDITI DEI TERRENI (Quadro A)**

### **6.1 TERRENI - CONTROLLI DA EFFETTUARE**

I controlli devono essere effettuati relativamente ad ogni rigo del Quadro A compilato.

#### **Reddito Agrario**

**Da quest'anno tale dato può essere presente anche se il campo "Titolo" assume il valore "10".**

#### **Titolo**

Deve essere sempre presente; può assumere i valori da 1 a 7 e **10**.

In presenza della casella continuazione barrata, nei righi utilizzati per esporre i dati del terreno i titoli 5 e/o 10 possono essere presenti una sola volta.

#### **Possesso**

Giorni: il dato deve essere sempre presente **se il titolo assume un valore diverso da "5" e da "10"** e può assumere valori compresi tra 1 e 365.

Per i terreni indicati su più righi, il totale dei periodi di possesso non può superare 365.

Percentuale: il dato deve essere sempre presente **se il titolo assume un valore diverso da "5" e da "10"** e nel campo deve essere indicata una percentuale compresa tra 0 e 100.

Se il titolo assume il valore 5 o il valore 10 i giorni e la percentuale non devono essere presenti.

#### **Canone di affitto in regime vincolistico**

Deve essere presente solo se il campo "Titolo" (col. 2) assume il valore 2.

#### **Casi particolari**

Il dato può assumere i valori da **2, 3, 4, e 6**.

Il campo "Casi particolari" di colonna 7 può assumere i valori espressi nella tabella sottostante in relazione ai valori assunti dal campo "Titolo" (col. 2).

TABELLA CASI PARTICOLARI (Redditi dominicali e agrari)	
Titolo	Casi particolari
1	2, 3
2	2, 4, 6
3	2, 4, 6
4	2, 3, 4, 6
5	nessun caso
6	2, 3
7	2, 3, 4, 6
10	nessun caso

#### **Casella di continuazione**

La casella non può essere barrata sul primo rigo del Quadro A del modello 730 se contraddistinto dal valore 1 nel campo "Modello N."

In presenza della casella continuazione barrata, nei righi utilizzati per esporre i dati del terreno i titoli 5 e/o 10 possono essere presenti una sola volta.

#### **IMU non dovuta (Colonna 9)**

Il dato non è obbligatorio e può essere presente solo se il rigo risulta compilato.

Nel caso in cui per esporre i dati del terreno siano stati utilizzati più righi (casella continuazione barrata) è necessario che la casella sia compilata solo sul primo dei righi relativi al terreno in quanto tale situazione è relativa all'intero anno d'imposta. Il non verificarsi di tale condizione non consente la trasmissione telematica della dichiarazione.

### **Coltivatore diretto o IAP (Colonna 10)**

Il dato non è obbligatorio e può essere presente solo se il rigo risulta compilato.

Come chiarito nelle istruzioni al modello 730, la casella va barrata per i redditi dominicali e agrari dei coltivatori diretti e degli imprenditori agricoli professionali (IAP) iscritti nella previdenza agricola. Tali redditi (dominicale e agrario) non sono assoggettati all'ulteriore rivalutazione del 30% e dall'anno d'imposta 2017 non concorrono più alla formazione della base imponibile ai fini dell'imposta sul reddito delle persone fisiche.

**Si ricorda che se tale condizione è riferita solo ad una parte dell'anno è necessario compilare due distinti rigi** (compilando la casella "Continuazione") barrando la casella "Coltivatore diretto o IAP" solo nel rigo relativo al periodo nel quale si è verificata tale condizione. Se nell'anno d'imposta si sono verificate diverse situazioni per uno stesso terreno (variazioni di quote di possesso, terreno dato in affitto, ecc.), la presente casella va barrata in tutti i rigi per i quali sussiste la condizione agevolativa (nessuna ulteriore rivalutazione).

Per gli altri terreni la rivalutazione sarà invece pari al **30** per cento.

## **6.2 ANOMALIE ED INCONGRUENZE**

### **6.2.1 Segnalazioni**

Le anomalie e/o incongruenze individuate sulla base dei controlli precedentemente descritti sui dati contenuti nel Quadro A devono essere comunicate al contribuente mediante il messaggio "Dati mancanti o errati relativi al Quadro A - Redditi dei terreni". (codice: A01)

### **6.2.2 Esclusione dall'assistenza fiscale**

La presenza delle anomalie esposte nel punto precedente, comporta la non effettuazione delle operazioni di liquidazione e di conguaglio e quindi deve essere comunicata all'assistito l'esclusione dall'assistenza fiscale ed il conseguente obbligo di ripresentare la dichiarazione dei redditi.

## **6.3 CRITERI DI ACCOGLIMENTO: CONTROLLI BLOCCANTI TERRENI**

Si precisa che la non rispondenza dei dati dei terreni alle istruzioni di seguito riportate, determina lo scarto della dichiarazione da inviare senza possibilità di conferma.

<b>Terreni</b>	
Titolo	Dati obbligatori se il rigo risulta compilato ed il titolo assume un valore diverso da "5" e da "10"
Giorni di possesso	
Percentuale di possesso	

## **6.4 CRITERI DI ACCOGLIMENTO: CONTROLLI CONFERMABILI TERRENI**

Si precisa che la non rispondenza dei dati relativi ai terreni alle istruzioni riportate nel paragrafo "*Terreni - controlli da effettuare*" della presente circolare determina lo scarto della dichiarazione con eventuale possibilità di conferma della stessa.

## 6.5 MODALITÀ DI CALCOLO - GENERALITÀ

### **Effetti della normativa Imu sulla determinazione del reddito dei Terreni**

A partire dall'anno 2012, l'IMU sostituisce l'Irpef e le relative addizionali regionali e comunali dovute con riferimento ai redditi degli immobili non locati, compresi quelli concessi in comodato d'uso gratuito. Nel caso di esenzione ai soli fini IMU, deve essere considerato ai fini Irpef anche il reddito derivante dagli immobili non affittati (Casella "IMU non dovuta" barrata).

Il principio di sostituzione IMU-Irpef trova una parziale applicazione nell'ipotesi di terreni non affittati, tenuto conto della previsione di cui all'art. 9, comma 9, del D. Lgs. n. 23 del 2011, laddove dispone che il reddito agrario di cui all'art. 32 del TUIR continua ad essere assoggettato alle ordinarie imposte erariali sui redditi. In tale ipotesi, **pertanto, risultano dovute l'IRPEF e le relative addizionali sul reddito agrario, mentre l'IMU sostituisce l'IRPEF e le relative addizionali sul solo reddito dominicale.**

Come chiarito nelle istruzioni alla compilazione del modello 730, nel quadro A risulteranno indicati i dati di tutti i terreni posseduti, ma il reddito dominicale dei terreni dovrà essere determinato tenendo conto esclusivamente di quelli concessi in affitto o esenti da IMU (casella di col. 9 **compilata**).

### **Ulteriore rivalutazione dei terreni ai fini del calcolo Irpef**

Il reddito dominicale ed il reddito agrario dei terreni deve essere ulteriormente rivalutato del 30%. Per i coltivatori diretti o imprenditori agricoli professionali (casella di colonna 10 barrata), non si deve procedere ad alcuna rivalutazione.

## 6.6 DETERMINAZIONE DEL REDDITO DEI TERRENI PER L'ANNO D'IMPOSTA 2016

### 6.6.1 Determinazione del reddito dominicale

Le modalità di calcolo del reddito dominicale dei terreni sono diversificate in funzione del valore assunto dai campi "Titolo" (col. 2), "Casi particolari" (col. 7) **e della presenza o meno della casella IAP**. Inoltre, si deve tener conto delle disposizioni in materia di IMU.

Al fine di agevolare le modalità di esposizione dei criteri necessari per determinare il reddito Dominicale dei Terreni da assoggettare a tassazione ordinaria (Affitto o presenza esenzione IMU) o da non assoggettare a tassazione in quanto il terreno non è affittato **ovvero risulta barrata la casella IAP**, si definiscono convenzionalmente le seguenti entità tributarie alle quali si farà riferimento nella presente circolare:

- **Dominicale-Tassazione-Ordinaria**, riferito al reddito dominicale del singolo terreno da assoggettare a tassazione ordinaria;
- **Totale-Dominicale-Tassazione-Ordinaria**, relativo alla somma di redditi dominicali dei terreni da assoggettare a tassazione ordinaria;
- **Dominicale-Non-Assoggettato-aTassazione**, riferito al reddito del singolo terreno da non assoggettare a tassazione in quanto non affittato ;
- **Totale-Dominicale-Non-Assoggettato-aTassazione**, relativo alla somma di redditi dominicali dei terreni da non assoggettare a tassazione in quanto non affittati;

#### 6.6.1.1 Dati del terreno su un solo rigo

Se i dati del terreno sono stati riportati in un solo rigo, la quota spettante del reddito dominicale deve essere determinata, in relazione al valore presente nel campo "Titolo".

Per ogni singolo rigo si definisce il valore "**Aliquota-rivalutazione**" che è pari a:

- 1,30 se non è barrata la casella di colonna 10;
- 1 se, invece, è barrata la casella di colonna 10;

##### 6.6.1.1.1 Il campo "Titolo" (col. 2) assume il valore 1 (proprietario del terreno non affittato)

- Se non è impostato il campo "Casi particolari" (col. 7) oppure nello stesso è indicato il valore 3:  
$$\text{Quota spettante del reddito dominicale} = \text{Reddito dominicale (col. 1)} \times 1,80 \times \text{Aliquota-rivalutazione} \times \text{Giorni di possesso (col. 4)} / 365 \times \text{Percentuale di possesso (col. 5)} / 100.$$
- Se nel campo "Casi particolari" (col. 7) è indicato il valore 2:  
$$\text{Quota spettante del reddito dominicale} = 0.$$

#### Casella "IMU non dovuta" non compilata ovvero "Casella IAP" compilata

Il reddito come sopra determinato non deve essere assoggettato a tassazione in quanto per tali destinazioni d'uso del terreno l'Irpef dovuta è sostituita dall'IMU **oppure si usufruisce dell'agevolazione prevista per i coltivatori diretti o IAP**; tale importo definito "**Dominicale-Non-Assoggettato-aTassazione**", dovrà essere sommato, arrotondato, agli altri redditi dominicali dei terreni da NON assoggettare a tassazione ordinaria nell'importo definito "**Totale-Dominicale-Non-Assoggettato-aTassazione**".

#### Casella "IMU non dovuta" compilata e "Casella IAP" non compilata

Il reddito come sopra determinato deve essere assoggettato a tassazione ordinaria in quanto il reddito del terreno è esente da IMU **e non si usufruisce dell'agevolazione prevista per i coltivatori diretti o IAP**; tale importo definito "**Dominicale-Tassazione-Ordinaria**", dovrà essere sommato, arrotondato, agli altri redditi dominicali dei terreni da assoggettare a tassazione ordinaria nell'importo definito "**Totale-Dominicale-Tassazione-Ordinaria**".

##### 6.6.1.1.2 Il campo "Titolo" (col. 2) assume il valore 2 (terreno affittato in regime vincolistico)

- Se non è impostato il campo "Casi particolari" (col. 7):



1. determinare la Quota spettante del reddito dominicale come segue:  $\text{Reddito dominicale (col. 1)} \times 1,80 \times \text{Aliquota-rivalutazione} \times \text{Giorni di possesso (col. 4)} / 365 \times \text{Percentuale di possesso (col. 5)} / 100$ ;
  2. determinare la quota spettante del canone di affitto come segue:  $\text{Canone di affitto (col. 6)} \times \text{percentuale di possesso (col. 5)} / 100$ ;
  3. se la quota spettante del canone di affitto è inferiore all'80% della quota spettante del reddito dominicale calcolato secondo quanto descritto, il reddito è dato dalla quota spettante del Canone di affitto, altrimenti il reddito è dato dalla quota spettante del reddito dominicale.
- Se nel campo "Casi particolari" (col. 7) è indicato il valore 2 oppure il valore 6:  
Quota spettante del reddito dominicale = 0.
  - Se nel campo "Casi particolari" (col. 7) è indicato il valore 4:
    1. determinare la Quota spettante del reddito dominicale come segue:  $\text{Reddito dominicale (col. 1)} \times \text{Aliquota-rivalutazione} \times \text{Giorni di possesso (col. 4)} / 365 \times \text{Percentuale di possesso (col. 5)} / 100$ ;
    2. determinare la quota spettante del canone di affitto come segue:  $\text{Canone di affitto (col. 6)} \times \text{percentuale di possesso (col. 5)} / 100$ ;
    3. se la quota spettante del canone di affitto è inferiore all'80% della quota spettante del reddito dominicale calcolato secondo quanto descritto, il reddito è dato dalla quota spettante del Canone di affitto, altrimenti il reddito è dato dalla quota spettante del reddito dominicale.

**"Casella IAP" non compilata**

Il reddito come sopra determinato deve essere assoggettato a tassazione ordinaria in quanto non si usufruisce dell'agevolazione prevista per i coltivatori diretti o IAP ; tale importo definito "***Dominicale-Tassazione-Ordinaria***", dovrà essere sommato, arrotondato, agli altri redditi dominicali dei terreni da assoggettare a tassazione ordinaria nell'importo definito "***Totale-Dominicale-Tassazione-Ordinaria***".

**"Casella IAP" compilata**

Il reddito come sopra determinato **non** deve essere assoggettato a tassazione in quanto si usufruisce dell'agevolazione prevista per i coltivatori diretti o IAP; tale importo definito "***Dominicale-Non-Assoggettato-aTassazione***", dovrà essere sommato, arrotondato, agli altri redditi dominicali dei terreni da NON assoggettare a tassazione ordinaria nell'importo definito "***Totale-Dominicale-Non-Assoggettato-aTassazione***".

***6.6.1.1.3 Il campo "Titolo" (col. 2) assume il valore 3 (terreno affittato in regime di libero mercato)***

- Se non è impostato il campo "Casi particolari" (col. 7):  
determinare la Quota spettante del reddito dominicale come segue:  $\text{Reddito dominicale (col. 1)} \times 1,80 \times \text{Aliquota-rivalutazione} \times \text{Giorni di possesso (col. 4)} / 365 \times \text{Percentuale di possesso (col. 5)} / 100$ .
- Se nel campo "Casi particolari" (col. 7) è indicato il valore 2 o il valore 6:  
Quota spettante del reddito dominicale = 0.
- Se nel campo "Casi particolari" (col. 7) è indicato il valore 4:  
determinare la Quota spettante del reddito dominicale come segue:  $\text{Reddito dominicale (col. 1)} \times \text{Aliquota-rivalutazione} \times \text{Giorni di possesso (col. 4)} / 365 \times \text{Percentuale di possesso (col. 5)} / 100$ .

**“Casella IAP” non compilata**

Il reddito come sopra determinato deve essere assoggettato a tassazione ordinaria in quanto non si usufruisce dell’agevolazione prevista per i coltivatori diretti o IAP ; tale importo definito **“Dominicale-Tassazione-Ordinaria”**, dovrà essere sommato, arrotondato, agli altri redditi dominicali dei terreni da assoggettare a tassazione ordinaria nell’importo definito **“Totale-Dominicale-Tassazione-Ordinaria”**.

**“Casella IAP” compilata**

Il reddito come sopra determinato **non** deve essere assoggettato a tassazione in quanto si usufruisce dell’agevolazione prevista per i coltivatori diretti o IAP; tale importo definito **“Dominicale-Non-Assoggettato-aTassazione”**, dovrà essere sommato, arrotondato, agli altri redditi dominicali dei terreni da NON assoggettare a tassazione ordinaria nell’importo definito **“Totale-Dominicale-Non-Assoggettato-aTassazione”**.

**6.6.1.1.4 Il campo “Titolo” (col. 2) assume il valore 4 (conduttore del fondo non proprietario)**

Il reddito dominicale è zero.

**6.6.1.1.5 Il campo “Titolo” (col. 2) assume il valore 5 (Reddito imponibile attribuito dalla società semplice riferito a terreni affittati o con esenzione IMU)**

Il reddito dominicale è pari al reddito dominicale di col. 1.

Il reddito come sopra determinato deve essere assoggettato a tassazione ordinaria e tale importo definito **“Dominicale-Tassazione-Ordinaria”**, dovrà essere sommato, arrotondato, agli altri redditi dominicali dei terreni da assoggettare a tassazione ordinaria nell’importo definito **“Totale-Dominicale-Tassazione-Ordinaria”**.

**6.6.1.1.6 Il campo “Titolo” (col. 2) assume il valore 10 (Reddito non imponibile attribuito dalla società semplice riferito a terreni non affittati)**

Il reddito dominicale è pari al reddito dominicale di col. 1.

Il reddito come sopra determinato non deve essere assoggettato a tassazione in quanto per tali destinazioni d’uso del terreno l’Irpef dovuta è sostituita dall’IMU **ovvero si usufruisce dell’agevolazione prevista per i coltivatori diretti o IAP**; tale importo definito **“Dominicale-Non-Assoggettato-aTassazione”**, dovrà essere sommato, arrotondato, agli altri redditi dominicali dei terreni da NON assoggettare a tassazione ordinaria nell’importo definito **“Totale-Dominicale-Non-Assoggettato-aTassazione”**.

**6.6.1.1.7 Il campo “Titolo” (col. 2) assume il valore 6 (partecipante impresa familiare agricola)**

- Se non è impostato il campo “Casi particolari” (col. 7) oppure nello stesso è indicato il valore 3:  
$$\text{Quota spettante del reddito dominicale} = \text{Reddito dominicale (col. 1)} \times 1,80 \times \text{Aliquota-rivalutazione} \times \text{Giorni di possesso (col. 4)} / 365 \times \text{Percentuale di possesso (col. 5)} / 100.$$
- Se nel campo “Casi particolari” (col. 7) è indicato il valore 2:  
$$\text{Quota spettante del reddito dominicale} = 0.$$

**Casella “IMU non dovuta” non compilata ovvero “Casella IAP” compilata**

Il reddito come sopra determinato non deve essere assoggettato a tassazione in quanto per tali destinazioni d’uso del terreno l’Irpef dovuta è sostituita dall’IMU **oppure si usufruisce dell’agevolazione prevista per i coltivatori diretti o IAP**; tale importo definito **“Dominicale-Non-Assoggettato-aTassazione”**, dovrà essere sommato, arrotondato, agli altri redditi dominicali dei terreni da NON assoggettare a tassazione ordinaria nell’importo definito **“Totale-Dominicale-Non-Assoggettato-aTassazione”**.

**Casella “IMU non dovuta” compilata e “Casella IAP” non compilata**

Il reddito come sopra determinato deve essere assoggettato a tassazione ordinaria in quanto il reddito del terreno è esente da IMU **e non si usufruisce dell’agevolazione prevista per i coltivatori diretti o IAP** ; tale

importo definito “**Dominicale-Tassazione-Ordinaria**”, dovrà essere sommato, arrotondato, agli altri redditi dominicali dei terreni da assoggettare a tassazione ordinaria nell’importo definito “**Totale-Dominicale-Tassazione-Ordinaria**”.

**6.6.1.1.8 Il campo “Titolo” (col. 2) assume il valore 7 (titolare impresa agricola individuale)**

- Se non è impostato il campo “Casi particolari” (col. 7) oppure nello stesso è indicato il valore 3:  
$$\text{Quota spettante del reddito dominicale} = \text{Reddito dominicale (col. 1)} \times 1,80 \times \text{Aliquota-rivalutazione} \times \text{Giorni di possesso (col. 4)} / 365 \times \text{Percentuale di possesso (col. 5)} / 100.$$
- Se nel campo “Casi particolari” (col. 7) è indicato il valore 2:  
$$\text{Quota spettante del reddito dominicale} = 0.$$
- Se nel campo “Casi particolari” (col. 7) è indicato il valore 4 o 6:  
$$\text{Quota spettante del reddito dominicale} = 0.$$

**Casella “IMU non dovuta” non compilata ovvero “Casella IAP” compilata**

Il reddito come sopra determinato non deve essere assoggettato a tassazione in quanto per tali destinazioni d’uso del terreno l’Irpef dovuta è sostituita dall’IMU oppure si usufruisce dell’agevolazione prevista per i coltivatori diretti o IAP; tale importo definito “**Dominicale-Non-Assoggettato-aTassazione**”, dovrà essere sommato, arrotondato, agli altri redditi dominicali dei terreni da NON assoggettare a tassazione ordinaria nell’importo definito “**Totale-Dominicale-Non-Assoggettato-aTassazione**”.

**Casella “IMU non dovuta” compilata e “Casella IAP” non compilata**

Il reddito come sopra determinato deve essere assoggettato a tassazione ordinaria in quanto il reddito del terreno è esente da IMU e non si usufruisce dell’agevolazione prevista per i coltivatori diretti o IAP ; tale importo definito “**Dominicale-Tassazione-Ordinaria**”, dovrà essere sommato, arrotondato, agli altri redditi dominicali dei terreni da assoggettare a tassazione ordinaria nell’importo definito “**Totale-Dominicale-Tassazione-Ordinaria**”.

#### 6.6.1.2 Dati del terreno su più righe

In presenza di un terreno esposto su più righe, è necessario determinare:

- il reddito dominicale del terreno non affittato da non assoggettare ad Irpef in quanto sostituita da IMU **oppure reddito riferito a soggetto IAP** (utilizzi 1, 6 e 7 e casella “IMU non dovuta” non compilata **ovvero casella “IAP” compilata**);
- il reddito dominicale del terreno non affittato per il quale non è dovuta l’IMU **ed il reddito non è riferito ad un soggetto IAP** (utilizzi 1, 6 e 7 e casella “IMU non dovuta” compilata e **casella “IAP” non compilata**) da tassare ordinariamente;
- il reddito dominicale del terreno affittato in regime legale di determinazione del canone (Utilizzo 2) ovvero affittato in regime di libero mercato (Utilizzo 3) da **tassare ordinariamente in quanto non è riferito a soggetto IAP**.
- **il reddito dominicale del terreno affittato in regime legale di determinazione del canone (Utilizzo 2) ovvero affittato in regime di libero mercato (Utilizzo 3) da non assoggettare ad n quanto è riferito a soggetto IAP.**

#### Precisazioni relative al caso di affitto in regime legale di determinazione del canone e perdita per eventi naturali (Titolo impostato con il valore 2 e la casella casi particolari impostata con il codice 2 e/o 6).

La circolare n. 24/2004 dell’Agenzia delle Entrate ha precisato che, in caso di perdita per eventi naturali, l’agevolazione compete anche nei confronti del proprietario che concede in affitto il terreno. Pertanto, è necessario procedere ad una rivisitazione delle modalità di determinazione del reddito del terreno nel caso sopra esposto. Per escludere che, in taluni casi marginali, il riconoscimento dell’agevolazione di cui al comma 2 dell’art. 31 del TUIR anche al proprietario che concede in affitto il terreno, potesse comportare un imponibile del terreno superiore a quello che si sarebbe determinato non considerando tale agevolazione, si è reso necessario prevedere una doppia modalità di determinazione del reddito imponibile del terreno al fine di riconoscere al contribuente il trattamento più favorevole.

A tal fine della determinazione del reddito dominicale del terreno esposto su più righe, seguire le indicazioni fornite nei successivi paragrafi.

##### **6.6.1.2.1 Determinazione del reddito dominicale del terreno non affittato da non assoggettare ad Irpef in quanto sostituita da IMU oppure reddito riferito a soggetto IAP – Utilizzi 1, 6 e 7**

Considerare solo i righe nei quali è stato indicato uno degli utilizzi 1, 6 e 7 per i quali non risulta compilata la casella “IMU non dovuta” (immobile non affittato per il quale è dovuta l’IMU) **ovvero risulta barrata la casella IAP di col. 10** e applicare gli ordinari criteri di determinazione del reddito dominicale dei terreni descritti nel precedente paragrafo “Dati del terreno su un solo rigo”; Il totale delle quote di rendita così calcolate dovrà essere sommato, arrotondato, agli altri redditi dominicali dei terreni da non assoggettare a tassazione ordinaria nell’importo definito “**Totale-Dominicale-Non-Assoggettato-aTassazione**”.

##### **6.6.1.2.2 Determinazione del reddito dominicale del terreno non affittato per il quale non è dovuta l’IMU ed il reddito non è riferito ad un soggetto IAP - Utilizzi 1, 6 e 7**

Considerare solo i righe nei quali è stato indicato uno degli utilizzi 1, 6 e 7 in presenza della casella “IMU non dovuta” compilata (immobile non affittato ma per il quale non è dovuta l’IMU) **e casella casella IAP di col. 10 non barrata** ed applicare gli ordinari criteri di determinazione del reddito dominicale dei terreni descritti nel precedente paragrafo “Dati del terreno su un solo rigo”; Il totale delle quote di rendita così calcolate dovrà essere sommato, arrotondato, agli altri redditi dominicali dei terreni da assoggettare a tassazione ordinaria nell’importo definito “**Totale-Dominicale-Tassazione-Ordinaria**”.

**6.6.1.2.3 Determinazione del reddito dominicale del terreno affittato in regime legale di determinazione del canone ovvero affittato in regime di libero mercato da tassare ordinariamente Utilizzi 2 e 3 ed il reddito non è riferito ad un soggetto IAP**

Considerare solo i righe nei quali è stato indicato l'utilizzo 2 e/o l'utilizzo 3 **e la casella IAP di col. 10 non è barrata.**

Se in nessun rigo è presente il codice 2 nella colonna 2 (titolo), il reddito dominicale del terreno è dato dalla somma delle quote di reddito dominicale (**Totale delle quote di reddito dominicale**) calcolate per ogni singolo rigo così come descritto nel paragrafo relativo ai dati del terreno su un solo rigo.

**Se invece in almeno un rigo è presente il codice 2**, è necessario determinare il reddito dominicale nel modo seguente:

1. Determinare per ciascun rigo, la quota di reddito dominicale con le modalità di seguito indicate;

**Per ogni singolo rigo si definisce il valore “Aliquota-rivalutazione” che è pari a 1,30.**

- Se non è impostato il campo “Casi particolari” (col. 7) determinare la **Quota spettante del reddito dominicale** come segue:

$$\text{Reddito dominicale (col. 1)} \times 1,80 \times \text{Aliquota-rivalutazione} \times \text{Giorni di possesso (col. 4)} / 365 \times \text{Percentuale di possesso (col. 5)} / 100.$$

- Se nel campo “Casi particolari” (col. 7) è indicato il valore 2 oppure il valore 6:

**Quota spettante del reddito dominicale = 0.**

- Se nel campo “Casi particolari” (col. 7) è indicato il valore 4 determinare la **Quota spettante del reddito dominicale** come segue:

$$\text{Reddito dominicale (col. 1)} \times \text{Aliquota-rivalutazione} \times \text{Giorni di possesso (col. 4)} / 365 \times \text{Percentuale di possesso (col. 5)} / 100.$$

Determinare il **Totale delle quote di reddito dominicale** (che per comodità chiameremo “**Imponibile A**”) sommando le quote di reddito dominicale determinate per ciascun rigo.

2. **Determinare, per ciascun rigo la quota di canone di affitto nel modo seguente:**

- A) campo “Titolo” (col. 2) assume il valore 2

$$\text{quota di canone di affitto} = \text{Canone di affitto (col. 6)} \times \text{Percentuale di possesso (col. 5)} / 100.$$

- B) campo “Titolo” (col. 2) assume il valore 3

si presume come canone di affitto il reddito dominicale del rigo. A tal fine:

- Se non è impostato il campo “Casi particolari” (col. 7) determinare la Quota del canone di affitto come segue:

$$\text{Reddito dominicale (col. 1)} \times 1,80 \times \text{Aliquota-rivalutazione} \times \text{Giorni di possesso (col. 4)} / 365 \times \text{Percentuale di possesso (col. 5)} / 100.$$

- Se nel campo “Casi particolari” (col. 7) è indicato il valore 2 oppure il valore 6  
**Quota spettante del reddito dominicale = 0.**

- Se nel campo “Casi particolari” (col. 7) è indicato il valore 4 determinare la Quota del canone di affitto come segue:

$$\text{Reddito dominicale (col. 1)} \times \text{Aliquota-rivalutazione} \times \text{Giorni di possesso (col. 4)} / 365 \times \text{Percentuale di possesso (col. 5)} / 100.$$

Determinare il “**Totale delle quote di canone di affitto**” sommando le quote del canone di affitto determinate per ciascun rigo.

3. **Se in nessuno dei righe relativi al terreno è stato indicato uno dei seguenti casi particolari 2 o 6 procedere come segue:**

se il “totale delle quote del canone di affitto” è inferiore all’80% del totale delle quote del reddito dominicale (**Imponibile A**) il reddito **da assoggettare a tassazione dell’irpef (Dominicale-Tassazione-Ordinaria)** è dato dal “totale delle quote del canone di affitto”, in caso contrario è pari al Totale delle quote del reddito dominicale (**Imponibile A**).

**4. Se in almeno uno dei righi relativi al terreno è stato indicato uno dei casi particolari 2 o 6 procedere come segue:**

A) determinare per ogni singolo rigo la relativa quota di reddito dominicale non considerando l’agevolazione prevista per la mancata coltivazione o la perdita di almeno il 30% del prodotto per eventi naturali. A tal fine seguire le seguenti istruzioni.

- Se il campo casi particolari non è impostato o se impostato assume i valori 2 o 3

determinare la Quota non agevolata di reddito dominicale come segue:

$\text{Reddito dominicale (col. 1)} \times 1,80 \times \text{Aliquota-rivalutazione} \times \text{Giorni di possesso (col. 4)} / 365 \times \text{Percentuale di possesso (col. 5)} / 100;$

- Se nel campo “Casi particolari” (col. 7) è indicato il valore 4 o il valore 6:

determinare la Quota non agevolata di reddito dominicale come segue:

$\text{Reddito dominicale (col. 1)} \times \text{Aliquota-rivalutazione} \times \text{Giorni di possesso (col. 4)} / 365 \times \text{Percentuale di possesso (col. 5)} / 100.$

B) Determinare il totale delle quote di reddito dominicale così calcolato che per comodità chiameremo di seguito “**Dominicale Non Agevolato**”.

C) Confrontare l’importo del reddito Dominicale Non Agevolato con il “Totale delle quote di canone di affitto” come sopra determinate. Pertanto:

se il “totale delle quote del canone di affitto” è inferiore all’80% del “Dominicale Non Agevolato” calcolare “Imponibile B” uguale al “totale delle quote del canone di affitto”.

viceversa se il “totale delle quote del canone di affitto” è superiore o uguale all’80% del “Dominicale Non Agevolato” calcolare “Imponibile B” uguale al “Dominicale Non Agevolato”.

D) Il reddito dominicale del terreno **da assoggettare a tassazione dell’irpef (Dominicale-Tassazione-Ordinaria)** è costituito dal minore tra “Imponibile A” e “Imponibile B” come sopra determinati.

Se non viene effettuata la rivalutazione dei redditi dominicali per effetto dell’agevolazione prevista per l’imprenditoria agricola giovanile ne deve essere data comunicazione al contribuente mediante il messaggio: “E’ stata riconosciuta l’agevolazione prevista per legge a favore dell’imprenditoria agricola giovanile”. (codice: A03)

**6.6.1.2.4 Determinazione del reddito dominicale del terreno affittato in regime legale di determinazione del canone ovvero affittato in regime di libero mercato da tassare ordinariamente Utilizzi 2 e 3 ed il reddito è riferito ad un soggetto IAP**

Considerare solo i righe nei quali è stato indicato l'utilizzo 2 e/o l'utilizzo 3 **e la casella IAP di col. 10 è barrata.**

Se in nessun rigo è presente il codice 2 nella colonna 2 (titolo), **il reddito dominicale da non assoggettare a tassazione** è dato dalla somma delle quote di reddito dominicale (**Totale delle quote di reddito dominicale**) calcolate per ogni singolo rigo così come descritto nel paragrafo relativo ai dati del terreno su un solo rigo.

**Se invece in almeno un rigo è presente il codice 2, è necessario determinare il reddito dominicale del terreno da non assoggettare a tassazione nel modo seguente:**

1. Determinare per ciascun rigo, la quota di reddito dominicale con le modalità di seguito indicate;

**Per ogni singolo rigo si definisce il valore “Aliquota-rivalutazione” che è pari a 1.**

- Se non è impostato il campo “Casi particolari” (col. 7) determinare la **Quota spettante del reddito dominicale** come segue:

$$\text{Reddito dominicale (col. 1)} \times 1,80 \times \text{Aliquota-rivalutazione} \times \text{Giorni di possesso (col. 4)} / 365 \times \text{Percentuale di possesso (col. 5)} / 100.$$

- Se nel campo “Casi particolari” (col. 7) è indicato il valore 2 oppure il valore 6:

**Quota spettante del reddito dominicale = 0.**

- Se nel campo “Casi particolari” (col. 7) è indicato il valore 4 determinare la **Quota spettante del reddito dominicale** come segue:

$$\text{Reddito dominicale (col. 1)} \times \text{Aliquota-rivalutazione} \times \text{Giorni di possesso (col. 4)} / 365 \times \text{Percentuale di possesso (col. 5)} / 100.$$

Determinare il **Totale delle quote di reddito dominicale da non assoggettare a tassazione** (che per comodità chiameremo “**Imponibile A**”) sommando le quote di reddito dominicale da non assoggettare a tassazione determinate per ciascun rigo.

2. Determinare, per ciascun rigo la quota di canone di affitto nel modo seguente:

- A) campo “Titolo” (col. 2) assume il valore 2

$$\text{quota di canone di affitto} = \text{Canone di affitto (col. 6)} \times \text{Percentuale di possesso (col. 5)} / 100.$$

- B) campo “Titolo” (col. 2) assume il valore 3

si presume come canone di affitto il reddito dominicale del rigo. A tal fine:

- Se non è impostato il campo “Casi particolari” (col. 7) determinare la Quota del canone di affitto come segue:

$$\text{Reddito dominicale (col. 1)} \times 1,80 \times \text{Aliquota-rivalutazione} \times \text{Giorni di possesso (col. 4)} / 365 \times \text{Percentuale di possesso (col. 5)} / 100.$$

- Se nel campo “Casi particolari” (col. 7) è indicato il valore 2 oppure il valore 6  
**Quota spettante del reddito dominicale = 0.**

- Se nel campo “Casi particolari” (col. 7) è indicato il valore 4 determinare la Quota del canone di affitto come segue:

$$\text{Reddito dominicale (col. 1)} \times \text{Aliquota-rivalutazione} \times \text{Giorni di possesso (col. 4)} / 365 \times \text{Percentuale di possesso (col. 5)} / 100.$$

Determinare il “**Totale delle quote di canone di affitto**” sommando le quote del canone di affitto determinate per ciascun rigo.



3. **Se in nessuno dei righi relativi al terreno è stato indicato uno dei seguenti casi particolari 2 o 6 procedere come segue:**

se il “totale delle quote del canone di affitto” è inferiore all’80% del totale delle quote del reddito dominicale (**Imponibile A**) il reddito **da non assoggettare a tassazione dell’irpef (Dominicale-Non-Assoggettato-aTassazione)** è dato dal “totale delle quote del canone di affitto”, in caso contrario è pari al Totale delle quote del reddito dominicale (**Imponibile A**).

4. **Se in almeno uno dei righi relativi al terreno è stato indicato uno dei casi particolari 2 o 6 procedere come segue:**

A) determinare per ogni singolo rigo la relativa quota di reddito dominicale non considerando l’agevolazione prevista per la mancata coltivazione o la perdita di almeno il 30% del prodotto per eventi naturali. A tal fine seguire le seguenti istruzioni.

- Se il campo casi particolari non è impostato o se impostato assume i valori 2 o 3

determinare la Quota non agevolata di reddito dominicale come segue:

$\text{Reddito dominicale (col. 1)} \times 1,80 \times \text{Aliquota-rivalutazione} \times \text{Giorni di possesso (col. 4)} / 365 \times \text{Percentuale di possesso (col. 5)} / 100;$

- Se nel campo “Casi particolari” (col. 7) è indicato il valore 4 o il valore 6:

determinare la Quota non agevolata di reddito dominicale come segue:

$\text{Reddito dominicale (col. 1)} \times \text{Aliquota-rivalutazione} \times \text{Giorni di possesso (col. 4)} / 365 \times \text{Percentuale di possesso (col. 5)} / 100.$

B) Determinare il totale delle quote di reddito dominicale così calcolato che per comodità chiameremo di seguito “**Dominicale Non Agevolato**”.

C) Confrontare l’importo del reddito Dominicale Non Agevolato con il “Totale delle quote di canone di affitto” come sopra determinate. Pertanto:

se il “totale delle quote del canone di affitto” è inferiore all’80% del “Dominicale Non Agevolato” calcolare “Imponibile B” uguale al “totale delle quote del canone di affitto”.

viceversa se il “totale delle quote del canone di affitto” è superiore o uguale all’80% del “Dominicale Non Agevolato” calcolare “Imponibile B” uguale al “Dominicale Non Agevolato”.

D) Il reddito dominicale del terreno **da non assoggettare a tassazione dell’irpef (Dominicale-Non-Assoggettato-aTassazione)** è costituito dal minore tra “Imponibile A” e “Imponibile B” come sopra determinati.

Se non viene effettuata la rivalutazione dei redditi dominicali per effetto dell’agevolazione prevista per l’imprenditoria agricola giovanile ne deve essere data comunicazione al contribuente mediante il messaggio: “E’ stata riconosciuta l’agevolazione prevista per legge a favore dell’imprenditoria agricola giovanile”. (codice: A03)



### **6.6.1.3 Reddito dominicale totale e modalita' di arrotondamento**

I criteri da adottare per l'arrotondamento dei redditi dei terreni, sono predisposti con il fine di uniformare l'esposizione dei dati rispetto a quella prevista nell'ambito del modello REDDITI PF.

La somma dei redditi dominicali imponibili definita "**Totale-Dominicale-Tassazione-Ordinaria**" e determinata con le modalità descritte nei precedenti paragrafi va riportata nel rigo 1 del riepilogo dei redditi del Mod. 730-3 "Prospetto di liquidazione".

A tal fine, il reddito dominicale imponibile di ogni singolo terreno definito "**Dominicale-Tassazione-Ordinaria**" deve essere arrotondato all'unità di euro prima di farlo concorrere alla somma definita "**Totale-Dominicale-Tassazione-Ordinaria**".

La somma dei redditi dominicali non imponibili definita "**Totale-Dominicale-Non-Assoggettato-aTassazione**" e determinata con le modalità descritte nei precedenti paragrafi va riportata, sommata agli altri redditi fondiari non imponibili, nel rigo 147 del Mod. 730-3 "Prospetto di liquidazione".

A tal fine, il reddito dominicale non imponibile di ogni singolo terreno definito "**Dominicale-Non-Assoggettato-aTassazione**" deve essere arrotondato all'unità di euro, prima di farlo concorrere alla somma definita "**Totale-Dominicale-Non-Assoggettato-aTassazione**".

## 6.6.2 Determinazione del reddito agrario

### 6.6.2.1 Dati del terreno su un solo rigo

Se i dati del terreno sono stati riportati in un solo rigo, la quota spettante del reddito agrario deve essere determinata, in relazione al valore presente nel campo "Titolo".

Per ogni singolo rigo si definisce il valore "Aliquota-rivalutazione" che è pari a:

- 1,30 se non è barrata la casella di colonna 10;
- 1 se, invece, è barrata la casella di colonna 10;

Se non viene effettuata la rivalutazione dei redditi agrari per effetto dell'agevolazione prevista per l'imprenditoria agricola giovanile ne deve essere data comunicazione al contribuente mediante il messaggio: "E' stata riconosciuta l'agevolazione prevista per legge a favore dell'imprenditoria agricola giovanile". (codice: A03)

#### 6.6.2.1.1 Il campo "Titolo" (col. 2) assume il valore 1

- Se non è impostato il campo "Casi particolari" (col. 7):

Quota spettante del reddito agrario =  $\text{Reddito agrario (col. 3)} \times 1,70 \times \text{Aliquota-rivalutazione} \times \text{Giorni di possesso (col. 4)} / 365 \times \text{Percentuale di possesso (col. 5)} / 100$ .

- Se nel campo "Casi particolari" (col. 7) è indicato il valore **2** la quota spettante del reddito agrario è pari a zero.
- Se nel campo "Casi particolari" (col. 7) è indicato il valore **3**:

Quota spettante del reddito agrario =  $\text{Reddito agrario (col. 3)} \times 1,70 \times \text{Aliquota-rivalutazione}$

#### "Casella IAP" non compilata

La Quota spettante del reddito agrario come sopra determinata deve essere assoggettata a tassazione ordinaria in quanto non si usufruisce dell'agevolazione prevista per i coltivatori diretti o IAP ; tale importo definito "**Agrario-Tassazione-Ordinaria**", dovrà essere sommato, arrotondato, agli altri redditi dominicali dei terreni da assoggettare a tassazione ordinaria nell'importo definito "**Totale-Agrario-Tassazione-Ordinaria**".

#### "Casella IAP" compilata

Il reddito come sopra determinato **non** deve essere assoggettato a tassazione in quanto si usufruisce dell'agevolazione prevista per i coltivatori diretti o IAP; tale importo definito "**Agrario-Non-Assoggettato-aTassazione**", dovrà essere sommato, arrotondato, agli altri redditi dominicali dei terreni da NON assoggettare a tassazione ordinaria nell'importo definito "**Totale-Agrario-Non-Assoggettato-aTassazione**".

#### 6.6.2.1.2 Il campo "Titolo" (col. 2) assume il valore 2 o il valore 3

Il reddito agrario è pari a zero.

#### 6.6.2.1.3 Il campo "Titolo" (col. 2) assume il valore 4 o il valore 7

- Se non è impostato il campo "Casi particolari" (col. 7):

Quota spettante del reddito agrario =  $\text{Reddito agrario (col. 3)} \times 1,70 \times \text{Aliquota-rivalutazione} \times \text{Giorni di possesso (col. 4)} / 365 \times \text{Percentuale di possesso (col. 5)} / 100$ .

- Se nel campo "Casi particolari" (col. 7) è indicato il valore 4:

Quota spettante del reddito agrario =  $\text{Reddito agrario (col. 3)} \times \text{Aliquota-rivalutazione} \times \text{Giorni di possesso (col. 4)} / 365 \times \text{Percentuale di possesso (col. 5)} / 100$

- Se nel campo “Casi particolari” (col. 7) è indicato il valore 2 o 6 la quota spettante del reddito agrario è pari a zero.
- Se nel campo “Casi particolari” (col. 7) è indicato il valore 3:

$\text{Quota spettante del reddito agrario} = \text{Reddito agrario (col. 3)} \times 1,70 \times \text{Aliquota-rivalutazione}$

**“Casella IAP” non compilata**

La Quota spettante del reddito agrario come sopra determinata deve essere assoggettata a tassazione ordinaria in quanto non si usufruisce dell’agevolazione prevista per i coltivatori diretti o IAP ; tale importo definito **“Agrario-Tassazione-Ordinaria”**, dovrà essere sommato, arrotondato, agli altri redditi dominicali dei terreni da assoggettare a tassazione ordinaria nell’importo definito **“Totale-Agrario-Tassazione-Ordinaria”**.

**“Casella IAP” compilata**

Il reddito come sopra determinato **non** deve essere assoggettato a tassazione in quanto si usufruisce dell’agevolazione prevista per i coltivatori diretti o IAP; tale importo definito **“Agrario-Non-Assoggettato-aTassazione”**, dovrà essere sommato, arrotondato, agli altri redditi dominicali dei terreni da NON assoggettare a tassazione ordinaria nell’importo definito **“Totale-Agrario-Non-Assoggettato-aTassazione”**.

**6.6.2.1.4 Il campo “Titolo” (col. 2) assume il valore 5 o 6**

Il reddito agrario è pari al Reddito agrario di col. 3.

**“Casella IAP” non compilata**

Il reddito agrario come sopra determinato deve essere assoggettato a tassazione ordinaria in quanto non si usufruisce dell’agevolazione prevista per i coltivatori diretti o IAP ; tale importo definito **“Agrario-Tassazione-Ordinaria”**, dovrà essere sommato, arrotondato, agli altri redditi dominicali dei terreni da assoggettare a tassazione ordinaria nell’importo definito **“Totale-Agrario-Tassazione-Ordinaria”**.

**“Casella IAP” compilata**

Il reddito agrario come sopra determinato **non** deve essere assoggettato a tassazione in quanto si usufruisce dell’agevolazione prevista per i coltivatori diretti o IAP; tale importo definito **“Agrario-Non-Assoggettato-aTassazione”**, dovrà essere sommato, arrotondato, agli altri redditi dominicali dei terreni da NON assoggettare a tassazione ordinaria nell’importo definito **“Totale-Agrario-Non-Assoggettato-aTassazione”**.

**6.6.2.1.5 Il campo “Titolo” (col. 2) assume il valore 10**

Il reddito agrario è pari al reddito agrario di col. 3.

Il reddito come sopra determinato non deve essere assoggettato a tassazione in quanto si usufruisce dell’agevolazione prevista per i coltivatori diretti o IAP; tale importo definito **“Agrario-Non-Assoggettato-aTassazione”**, dovrà essere sommato, arrotondato, agli altri redditi agrari dei terreni da NON assoggettare a tassazione ordinaria nell’importo definito **“Totale-Agrario-Non-Assoggettato-aTassazione”**.

**6.6.2.2 Dati del terreno su piu' righe**

Se i dati relativi ad uno stesso terreno sono stati indicati su più righe (casella di col. 8 barrata), il reddito agrario del terreno è dato dalla somma delle quote di reddito agrario calcolate per ogni singolo rigo così come descritto nel precedente paragrafo.

Si ricorda che se la condizione di coltivatore diretto o IAP è riferita solo ad una parte dell’anno è necessario compilare due distinti righe barrando la casella “Coltivatore diretto o IAP” solo nel rigo

relativo al periodo nel quale si è verificata tale condizione. Pertanto non sarà applicata alcuna rivalutazione **ed il reddito non sarà assoggettato a tassazione** solo con riferimento al rigo per il quale risulta barrata la casella di col. 10.

#### **6.6.2.3 Reddito agrario totale e modalita' di arrotondamento**

L'importo definito "**Totale-Agrario-Tassazione-Ordinaria**" va riportata nel **rigo 2** del Riepilogo dei redditi del Mod. 730-3 "Prospetto di liquidazione".

L'importo definito "**Totale-Agrario-Non-Assoggettato-aTassazione**" va riportata nel **rigo 147** del Riepilogo dei redditi del Mod. 730-3 "Prospetto di liquidazione".

I criteri da adottare per l'arrotondamento dei redditi dei terreni, sono predisposti con il fine di uniformare l'esposizione dei dati rispetto a quella prevista nell'ambito del modello REDDITI PF.

Il reddito agrario di ogni singolo terreno deve essere arrotondato all'unità di euro prima di farlo concorrere alla somma da riportare nel rigo 2 del mod. 730-3 ovvero nel rigo 147 del mod. 730-3.

Nel caso in cui i dati del terreno siano esposti su più righe, l'importo da arrotondare è quello relativo alla somma delle quote di reddito agrario riferite a tutti i righe compilati per il singolo terreno.

## 6.6.3 Esempi di determinazione dei redditi dominicale e agrario

**Esempio 1: Caso di reddito imputato al socio da società semplice e relativo a terreni non affittati.**

In questo caso il reddito dominicale non è imponibile ai fini Irpef, mentre il reddito agrario concorre al reddito complessivo. Pertanto l'utente avrà compilato due distinti righi in relazione al suddetto terreno, barrando la casella continuazione.

Rigo	Reddito Dominicale	Titolo	Reddito Agrario	Giorni	%	Canone di affitto in regime vincolistico	Casi particolari	Continuazione	IMU non dovuta	Coltivatore diretto o IAP
A1	1.000	10								
A2		5	500					X		

Dominicale-Non-Assoggettato-aTassazione = 1.000  
Tale importo va riportato nel rigo 147 del mod. 730-3

Reddito Agrario = 500  
Tale importo va riportato nel rigo 2 del mod. 730-3

**Esempio 2: Caso di reddito imputato al socio da società semplice e relativo a terreni affittati.**

Rigo	Reddito Dominicale	Titolo	Reddito Agrario	Giorni	%	Canone di affitto in regime vincolistico	Casi particolari	Continuazione	IMU non dovuta	Coltivatore diretto o IAP
A1	1.000	5	500							

Dominicale-Tassazione-Ordinaria = 1.000  
Tale importo va riportato nel rigo 1 del mod. 730-3

Reddito Agrario = 500  
Tale importo va riportato nel rigo 2 del mod. 730-3

**Esempio 3: Caso di terreno con IMU non dovuta e affittato per parte di anno**

Rigo	Reddito Dominicale	Titolo	Reddito Agrario	Giorni	%	Canone di affitto in regime vincolistico	Casi particolari	Continuazione	IMU non dovuta	Coltivatore diretto o IAP
A1	1.000	1	500	100	100				1	
A2	1.000	2	500	265	100	900		x		

**Determinazione reddito dominicale**

**Rigo 1 - Dominicale-Tassazione-Ordinaria** =  $1.000 \times 1,80 \times 1,30 \times 100/365 = 641$

**Rigo 2 -**

Quota spettante Reddito dominicale =  $1.000 \times 1,80 \times 1,30 \times 265/365 = 1.699$  (80% = 1.359)

Quota Canone = 900

Dal confronto tra quota di reddito dominicale e Canone abbiamo che :

**Dominicale-Tassazione-Ordinaria = 900**

**Totale-Dominicale-Tassazione-Ordinaria = 1.541 (641 + 900)**

Nel rigo 1 del mod. 730-3 dovrà essere riportato euro 1.541

**Determinazione reddito Agrario**

Reddito Agrario =  $500 \times 1,7 \times 1,30 \times 100/365 = 303$

Tale importo va riportato nel rigo 2 del mod. 730-3

**Esempio 4: Caso di terreno affittato per parte di anno**

Rigo	Reddito Dominicale	Titolo	Reddito Agrario	Giorni	%	Canone di affitto in regime vincolistico	Casi particolari	Continuazione	IMU non dovuta	Coltivatore diretto o IAP
A1	900	1	500	100	100					
A2	900	2	500	265	100	1.300		x		

**Determinazione reddito dominicale**

**Rigo 1 - Dominicale-Non-Assoggettato-aTassazione** =  $900 \times 1,80 \times 1,30 \times 100/365 = 577$   
(riportare tale importo nel rigo 147 del mod. 730-3)

**Rigo 2 -**

Quota spettante Reddito dominicale =  $900 \times 1,80 \times 1,30 \times 265/365 = 1.529$  (80% = 1.223)  
Quota Canone = 1.300

Dal confronto tra quota di reddito dominicale e Canone abbiamo che :

**Dominicale-Tassazione-Ordinaria = 1.529**

(riportare tale importo nel rigo 1 del mod. 730-3)

**Determinazione reddito Agrario**

Reddito Agrario =  $500 \times 1,7 \times 1,30 \times 100/365 = 303$

Tale importo va riportato nel rigo 2 del mod. 730-3

**Esempio 5: Caso di redditi imputati al socio da due società semplici e relativi a terreni non affittati.**

In questo caso il reddito dominicale imputato da ogni singola società non è imponibile ai fini Irpef, mentre il reddito agrario concorre al reddito complessivo. Pertanto l'utente avrà compilato quattro distinti rigi in relazione ai suddetti redditi, i primi due riferiti alla prima società, ed i rimanenti rigi riferiti alla seconda società, evidenziando la circostanza che i rigi si riferiscono alla medesima società con la barratura della casella continuazione.

Rigo	Reddito Dominicale	Titolo	Reddito Agrario	Giorni	%	Canone di affitto in regime vincolistico	Casi particolari	Continuazione	IMU non dovuta	Coltivatore diretto o IAP
A1	1.000	10								
A2		5	500					X		
A3	1.200	10								
A4		5	600					X		

Dominicale-Non-Assoggettato-aTassazione = 2.200

Tale importo va riportato nel rigo 147 del mod. 730-3

Reddito Agrario = 1.100

Tale importo va riportato nel rigo 2 del mod. 730-3

**Esempio 6: Caso di terreno con condizione di coltivatore diretto o IAP solo per parte di anno**

Rigo	Reddito Dominicale	Titolo	Reddito Agrario	Giorni	%	Canone di affitto in regime vincolistico	Casi particolari	Continuazione	IMU non dovuta	Coltivatore diretto o IAP
A1	1.000	1	500	100	100					
A2	1.000	1	500	265	100			x		x

**Determinazione reddito dominicale**

**Rigo 1 - Dominicale-Non-Assoggettato-aTassazione** =  $1.000 \times 1,80 \times 1,30 \times 100/365 = 641$

**Rigo 2 - Dominicale-Non-Assoggettato-aTassazione** =  $1.000 \times 1,80 \times 1 \times 265/365 = 1.307$

Dominicale-Non-Assoggettato-aTassazione =  $641 + 1.307 = 1.948$

Tale importo va riportato nel rigo 147 del mod. 730-3

**Determinazione reddito Agrario**

**Agrario-Tassazione-Ordinaria** =  $(500 \times 1,7 \times 1,30 \times 100/365) = 303$

Tale importo va riportato nel rigo 2 del mod. 730-3

**Agrario-Non-Assoggettato-aTassazione** =  $(500 \times 1,7 \times 1 \times 265/365) = 617$

Tale importo va riportato nel rigo 147 del mod. 730-3

Esempio 7: Caso di terreno con condizione di coltivatore diretto o IAP e casella IMU non dovuta barrata										
Rigo	Reddito Dominicale	Titolo	Reddito Agrario	Giorni	%	Canone di affitto in regime vincolistico	Casi particolari	Continuazione	IMU non dovuta	Coltivatore diretto o IAP
A1	1.000	1	500	365	100				x	x
Determinazione reddito dominicale Dominicale-Non-Assoggettato-aTassazione = $1.000 \times 1,80 \times 1 \times 365/365 = 1.800$ Tale importo va riportato nel rigo 147 del mod. 730-3										
Determinazione reddito Agrario Agrario-Non-Assoggettato-aTassazione = $(500 \times 1,7 \times 1 \times 365/365) = 850$ Tale importo va riportato nel rigo 147 del mod. 730-3										
Esempio 8: Caso di terreno con casella IMU NON dovuta barrata e assenza condizione di coltivatore diretto o IAP										
Rigo	Reddito Dominicale	Titolo	Reddito Agrario	Giorni	%	Canone di affitto in regime vincolistico	Casi particolari	Continuazione	IMU non dovuta	Coltivatore diretto o IAP
A1	1.000	1	500	365	100				X	
Determinazione reddito dominicale Dominicale-Tassazione-Ordinaria = $1.000 \times 1,80 \times 1,3 \times 365/365 = 2.340$ Tale importo va riportato nel rigo 1 del mod. 730-3										
Determinazione reddito Agrario Agrario-Tassazione-Ordinaria = $(500 \times 1,7 \times 1,30 \times 365/365) = 1.105$ Tale importo va riportato nel rigo 2 del mod. 730-3										
Esempio 9: Caso di terreno con con casella IMU non dovuta NON barrata e presenza condizione di coltivatore diretto o IAP										
Rigo	Reddito Dominicale	Titolo	Reddito Agrario	Giorni	%	Canone di affitto in regime vincolistico	Casi particolari	Continuazione	IMU non dovuta	Coltivatore diretto o IAP
A1	1.000	1	500	365	100					X
Determinazione reddito dominicale Dominicale-Non-Assoggettato-aTassazione = $1.000 \times 1,80 \times 1 \times 365/365 = 1.800$ Tale importo va riportato nel rigo 147 del mod. 730-3										
Determinazione reddito Agrario Agrario-Non-Assoggettato-aTassazione = $(500 \times 1,7 \times 1 \times 365/365) = 850$ Tale importo va riportato nel rigo 147 del mod. 730-3										

## **7 REDDITI DEI FABBRICATI (QUADRO B)**

### **7.1 CONTROLLI DA EFFETTUARE**

I controlli devono essere effettuati relativamente ad ogni rigo del Quadro B compilato.

#### Rendita (colonna 1)

Il dato deve essere sempre presente; può assumere il valore zero solo se nel campo “Casi particolari” di colonna 7 è indicato il valore “3”.

In caso di dati di uno stesso fabbricato indicati su più righi, la rendita deve essere la stessa per ogni rigo, a meno che non sia indicato il valore “3” nel campo “Casi particolari” (col. 7) di almeno un rigo.

#### Utilizzo (colonna 2)

Il campo deve essere sempre presente.

Può assumere i seguenti valori:

- 1 – Abitazione principale
- 2 – A disposizione
- 3 – Affitto libero mercato
- 4 – Equo canone
- 5 – Pertinenza Abitazione
- 8 – Locazione canone concordato
- 9 – Altri casi (ex 9, 11, 12 e 13)
- 10 – Abitazione in uso gratuito ai familiari
- 11 – Abitazione principale parzialmente locata a libero mercato
- 12 – Abitazione principale parzialmente locata a canone convenzionale
- 14 – Locazione immobile regione Abruzzo
- 15 – Comodato immobile regione Abruzzo
- 16 – Immobile di società semplice locato
- 17 – Immobile di società semplice non locato

#### **Se è impostato al valore “16” o “17”, il reddito del fabbricato non può essere dichiarato su più righi.**

I valori “1”, “11” e “12” possono comparire in relazione a più di un fabbricato esclusivamente se la somma complessiva dei giorni di possesso riferiti a tutti e tre i suddetti codici non supera 365.

Il valore “5” può essere presente esclusivamente se è presente almeno un fabbricato per il quale è indicato il valore “1” o “11” o “12”.

In tal caso il periodo di possesso di ciascuna pertinenza non può essere superiore a quello indicato complessivamente per l’abitazione principale (codici 1, 11 e 12). Per il periodo dell’anno nel quale l’abitazione principale è parzialmente locata (codice 11 e 12) se la tassazione avviene in base al canone (confronto tra rendita e canone) la pertinenza non può essere contraddistinta dal codice di utilizzo 5 ma deve essere utilizzato il codice di utilizzo 9.

Ad esempio:

Rigo 1 utilizzo 1 giorni 200

Rigo 2 Utilizzo 11 giorni 165 rendita inferiore al canone e pertanto tassazione in base al canone (casella continuazione barrata)

La pertinenza posseduta per l’intero anno dovrà essere così indicata:

Rigo 3 Utilizzo 5 giorni 200

Rigo 4 Utilizzo 9 giorni 165 (casella continuazione barrata)



Possesso (colonne 3 e 4)

**Giorni:** il dato deve essere sempre presente. Deve assumere il valore zero solo se nel campo “Utilizzo” di colonna 2 è indicato il valore “16” o “17”.

Può assumere un valore compreso tra 1 e 365.

Per i fabbricati indicati su più righe, il totale dei periodi di possesso non può superare 365.

**Percentuale:** il dato deve essere sempre presente.

Nel campo deve essere indicata una percentuale non superiore a 100.

Deve assumere il valore zero solo se nel campo “Utilizzo” di colonna 2 è indicato il valore “16” o “17”.

Casella Codice Canone (colonna 5)

Il campo è obbligatorio se è compilato il campo “Canone di locazione” ovvero se il campo utilizzo assume uno dei seguenti valori: 3, 4, 8, 11, 12 e 14 **ovvero se è barrata la casella di colonna 11 “cedolare secca”**. Non deve essere presente negli altri casi.

A partire dall’anno 2012 per gli immobili di interesse storico ed artistico concessi in locazione, nel caso di tassazione ordinaria, l’importo del canone deve essere indicato abbattuto al 65%.

L’utente deve indicare nella colonna 5 “Codice Canone” uno dei codici corrispondenti alla percentuale del canone che viene riportata nella colonna 6 “canone di locazione” e in particolare:

- ‘1’ 95% del canone ( tassazione ordinaria);
- ‘2’ 75% del canone (tassazione ordinaria, se il fabbricato è situato nella città di Venezia centro e nelle isole della Giudecca, Murano e Burano);
- ‘3’ 100% del canone (opzione per il regime della cedolare secca);
- ‘4’ 65 % del canone (tassazione ordinaria immobili di interesse storico ed artistico).

Canone di locazione (colonna 6)

Se il campo “Utilizzo” (col. 2) assume i valori 3, 4, 8, 11, 12 e 14 il campo deve essere sempre presente salvo che nel campo “Casi particolari” di colonna 7 sia stato indicato il valore 4. Non deve essere presente negli altri casi.

Casi particolari (colonna 7)

Può assumere i valori 1, 3, 4 o 5.

I valori “1” o “3” possono essere presenti solo se nel campo “Utilizzo” è indicato il valore “9”.

Il valore “4” e “5” possono essere presenti solo se nel campo “Utilizzo” sono indicati i valori 3, 4, 8, 11, 12 e 14.

Casella di continuazione (colonna 8)

La casella non può essere barrata sul primo rigo del Quadro B del modello 730 se contraddistinto dal valore “1” nel campo “Modello N°”.

Codice comune di ubicazione degli immobili (colonna 9)

**Il dato è obbligatorio, la sua assenza non consente la trasmissione telematica della dichiarazione.** Può essere presente solo se il rigo risulta compilato.

Nel caso in cui per esporre i dati del fabbricato siano stati utilizzati più righe (casella continuazione barrata) è necessario che il codice comune sia riportato sul primo dei righe relativi al fabbricato. Non costituisce condizione di errore la presenza del codice su tutti i righe del fabbricato; in tale caso è necessario che il codice comune sia lo stesso in tutti i righe del fabbricato.

**Opzione Cedolare secca (colonna 11)**

**Da quest’anno la casella può risultare barrata solo se la casella codice Canone assume il valore 3.**

**Si precisa che la presenza di anomalie con riferimento ai controlli precedentemente previsti in relazione alla casella di colonna 11, comporta la non effettuazione delle operazioni di liquidazione e di conguaglio.**

**7.1.1 Casi Particolari IMU (Colonna 12)**

Il dato non è obbligatorio e può essere presente solo se il rigo risulta compilato.

La casella può assumere i seguenti valori:

‘1’ fabbricato, diverso dall’abitazione principale e relative pertinenze del tutto esente dall’Imu o per il quale non è dovuta l’Imu per il 2017, ma assoggettato alle imposte sui redditi. In questo caso sul reddito del fabbricato sono dovute l’Irpef e le relative addizionali anche se non è concesso in locazione;

‘2’ abitazione principale “di lusso” (categorie catastali A/1, A/8 e A/9 ) e pertinenze assoggettate ad Imu per il 2017. Indicando questo codice, sul relativo reddito non sono dovute Irpef e addizionali in quanto sostituite dall’Imu.

‘3’ immobile ad uso abitativo non locato, assoggettato ad Imu, situato nello stesso comune nel quale si trova l’immobile adibito ad abitazione principale. In questo caso il reddito dell’immobile concorre alla formazione della base imponibile dell’Irpef e delle relative addizionali nella misura del 50 per cento.

La tabella che segue evidenzia, con riferimento al singolo rigo del fabbricato, gli utilizzi ammessi in relazione al valore dichiarato nella colonna 12.

<b>Coerenza tra Utilizzo e Codice Casi Particolari IMU</b>	
<b>Casi Particolari IMU</b>	<b>Utilizzi Ammessi</b>
<b>1</b>	<b>2, 3, 4, 8, 9, 10, 14 e 15</b>
<b>2</b>	<b>1, 5, 11 e 12</b>
<b>3</b>	<b>2, 9 10 e 15</b>

**Fabbricato esposto su più righi**

Come precisato nelle istruzioni al modello 730, nel caso di fabbricato esposto su più righi, la casella va compilata nel rigo o nei righi per i quali sussiste la condizione rappresentata dal relativo codice. Pertanto, in taluni casi è possibile che con riferimento al medesimo fabbricato siano presenti diversi codici. Si descrivono le corrette modalità di esposizione dei dati del fabbricato la cui non rispondenza determina lo scarto della dichiarazione senza possibilità di conferma.

- Codice 1, il codice identifica la condizione di esenzione dall’Imu o di non imponibilità. Tale situazione può verificarsi anche con riferimento ad una sola parte dell’anno. Pertanto, in presenza di più righi tale codice potrà essere presente solo in alcuni di essi.
- Codice 2, il codice identifica l’abitazione principale e le relative pertinenze per le quali è dovuta l’IMU. Tale situazione coinvolge tutti i righi del fabbricato destinato ad abitazione principale (utilizzi 1, 11 e 12). Analogo trattamento vale anche per le pertinenze (utilizzo 5). Ad esempio se il fabbricato è esposto su tre righi il primo con utilizzo 1, il secondo con utilizzo 11 ed il terzo con utilizzo 2, il codice “2” dovrà essere indicato sia nel primo rigo che nel secondo rigo.
- Codice 3, identifica la situazione nella quale l’immobile destinato ad uso abitativo è situato nello stesso comune dell’abitazione principale. Tale situazione può verificarsi anche con riferimento ad una sola parte dell’anno (ad esempio nel caso in cui sia cambiata l’abitazione principale da un immobile ad un altro immobile situato in un diverso comune). Pertanto, in presenza di più righi tale codice potrà essere presente solo in alcuni di essi. Al fine della definizione di un controllo che possa assumere rilievo nei casi più comuni deve essere verificata la seguente condizione:

Qualora nel quadro dei fabbricati sia esposto un fabbricato con utilizzo 1 e giorni di possesso pari a 365 (anche se lo stesso fabbricato è esposto su più righi ad esempio perché è variata nel corso dell’anno la percentuale di possesso), per ciascun altro fabbricato esposto con l’utilizzo 2, per il quale nella colonna 9 (codice comune) è riportato il medesimo comune indicato nel rigo del fabbricato esposto con utilizzo 1 e 365 giorni, deve essere indicato il codice “3” ovvero il codice “1” nella colonna 12 (se il fabbricato è esposto su più righi, su tutti i righi nei quali è indicato l’utilizzo 2, deve essere riportato il codice “3” o il codice “1” nella casella di colonna 12). Tale controllo determina lo scarto della dichiarazione con possibilità di conferma.

Di seguito si riportano alcuni esempi nei quali si evidenziano anche le compilazioni errate che determinano lo scarto della dichiarazione.

ESEMPIO 1				
	Utilizzo	Casella Continuazione	Casi Particolari IMU	Corretta
Rigo 1	2		1	
Rigo 2	9	X	1	
	Utilizzo		Casi Particolari IMU	Corretta
Rigo 1	2		1	
Rigo 2	9	X		
ESEMPIO 2				
	Utilizzo		Casi Particolari IMU	Corretta
Rigo 1	2			
Rigo 2	1	X	2	
Rigo 3	11	X	2	
	Utilizzo		Casi Particolari IMU	Errata
Rigo 1	2			
Rigo 2	1	X	2	
Rigo 3	11	X	errore: assenza codice 2	
ESEMPIO 3				
	Utilizzo		Casi Particolari IMU	Corretta
Rigo 1	9		3	
Rigo 2	2	X	3	
	Utilizzo		Casi Particolari IMU	Corretta
Rigo 1	9			
Rigo 2	2	X	3	
ESEMPIO 4				
	Utilizzo		Casi Particolari IMU	Corretta
Rigo 1	9			
Rigo 2	2	X	3	

ESEMPIO 5						
	Utilizzo	Giorni	Perc.	Casella Continuazione	Codice Comune	Casi Particolari IMU
Rigo 1	1	365	100		H501	
Rigo 2	2	300	100		H501	3
	Utilizzo	Giorni	Perc.	Casella Continuazione	Codice Comune	Casi Particolari IMU
Rigo 1	1	365	100		H501	
Rigo 2	2	300	100		H501	
ESEMPIO 6						
	Utilizzo	Giorni	Perc.	Casella Continuazione	Codice Comune	Casi Particolari IMU
Rigo 1	1	150	50		H501	
Rigo 2	1	215	100	X	H501	
Rigo 3	2	200	100		H501	3
Rigo 4	3	165	100	X	H501	
	Utilizzo	Giorni	Perc.	Casella Continuazione	Codice Comune	Casi Particolari IMU
Rigo 1	1	150	50		H501	
Rigo 2	1	215	100	X	H501	
Rigo 3	2	200	100		H501	
Rigo 4	3	165	100	X	H501	

### 7.1.2 Casella Stato di emergenza (colonna 13)

La casella di colonna “Stato di emergenza” 13 può essere barrata solo se nel rigo del fabbricato al quale si riferisce è indicato come utilizzo il codice “8” o “12” e risulta barrata la casella di colonna 11 “cedolare secca”. Tale controllo determina lo scarto della dichiarazione senza possibilità di conferma.

### 7.1.3 Dati necessari per usufruire delle agevolazioni previste per i contratti di locazione – rigo B11

Da quest’anno la sezione relativa ai contratti di locazione, rigo B11, deve risultare compilata solo nel caso di locazione di immobile situato nella regione Abruzzo e dato in locazione a soggetti residenti o stabilmente dimoranti nei territori colpiti dal sisma (codice 14).

Pertanto se nel campo “Utilizzo” di colonna 2 viene indicato il codice “14” controllare che, per il “N. rigo di riferimento” e il “Modello n.” corrispondenti a quel fabbricato, risulti compilato il rigo della sezione II nei quale o siano presenti i dati relativi agli estremi di registrazione del contratto ovvero risulti barrata la casella di **col. 8** “Contratti non sup. 30 giorni”.

In particolare se non è barrata la casella di col. 8 “Contratti non sup. 30 giorni” devono essere presenti o gli estremi di registrazione del contratto di locazione o comodato (colonne da 3 a 6 relative a data, numero ed eventuale sottonumero, serie, codice ufficio) ovvero **il codice identificativo del contratto (colonna 7)**.

Gli estremi di registrazione del contratto di locazione o comodato (colonne da 3 a 6 relative a data, numero ed eventuale sottonumero, serie, codice ufficio) e **il codice identificativo del contratto (colonna 7)** sono alternativi tra loro.

**Il codice identificativo del contratto (colonna 7) se presente deve essere lungo 16 o 17 caratteri.**

L’anno presente nella Data di registrazione del contratto di locazione o comodato (col. 3) non può essere successivo al **2018**;

N. Rigo. di riferimento (col.1): può assumere un valore compreso tra 1 e 8.

**L’anno di presentazione della dichiarazione ICI -IMU** (col. 9) non può essere successivo al **2017** ed antecedente al 1993.

## **7.2 ANOMALIE ED INCONGRUENZE**

### **7.2.1 Segnalazioni**

Eventuali anomalie e/o incongruenze individuate sulla base dei controlli precedentemente descritti sui dati contenuti nel Quadro B devono essere comunicate al contribuente mediante il messaggio “Dati mancanti o errati relativi al Quadro B - Redditi dei fabbricati” (codice: B01).

### **7.2.2 Esclusione dall'assistenza fiscale**

La presenza delle anomalie esposte nel punto precedente comporta la non effettuazione delle operazioni di liquidazione e di conguaglio e quindi deve essere comunicata all'assistito l'esclusione dall'assistenza fiscale ed il conseguente obbligo di ripresentare la dichiarazione dei redditi.

**7.3 CRITERI DI ACCOGLIMENTO: CONTROLLI BLOCCANTI FABBRICATI**

Si precisa che la non rispondenza dei dati dei fabbricati alle istruzioni di seguito riportate, determina lo scarto della dichiarazione da inviare senza possibilità di conferma.

CONTROLLI BLOCCANTI FABBRICATI	
Utilizzo	
Giorni di possesso	Dati obbligatori se il rigo risulta compilato e l'utilizzo assume un valore diverso da "16" e da "17"
Percentuale di possesso	
Codice canone	Il campo è obbligatorio se il campo utilizzo assume uno dei seguenti valori: 3, 4, 8, 11, 12 e 14.
Codice comune	Il dato è obbligatorio se il rigo risulta compilato.
Cedolare secca	Il campo è obbligatorio se il campo "codice canone" assume il valore "3"; deve essere assente se "codice canone" assume il valore "1", "2" o "4"
Casi Particolari IMU	Il dato deve essere conforme alle indicazioni riportate nel paragrafo "CASI PARTICOLARI IMU (COLONNA 12)"
Dati relativi ai contratti di locazione	
N. rigo di riferimento	Campi obbligatori se presente un dato nel rigo
Mod.N.	
Estremi di registrazione del contratto di locazione - Data	Se non risulta barrata la casella "Contratti inferiori 30 giorni" è obbligatoria la compilazione del Codice identificativo del contratto, ovvero, in alternativa, le informazioni relative agli estremi di registrazione del contratto (Data, Numero e Codice Ufficio).
Estremi di registrazione del contratto di locazione - Numero	
Estremi di registrazione del contratto di locazione - Codice Ufficio	Gli estremi di registrazione del contratto di locazione o comodato (colonne da 3 a 6 relative a data, numero ed eventuale sottonumero, serie, codice ufficio) e il codice identificativo del contratto (colonna 7) non possono essere entrambe presenti.
Codice identificativo del contratto	
Serie	Se presente deve assumere uno dei seguenti valori: 3, 3P, 3T, 3A, 3B e 1T
Estremi di registrazione del contratto di locazione - Sottonumero	Può essere presente solo se il rigo risulta compilato.
Contratti inferiori 30 giorni	Il campo è alternativo ai dati relativi agli estremi di registrazione del contratto
Anno di presentazione dichiarazione ICI-IMU	Non può essere superiore a 2017.
Stato di emergenza col. 13	Può essere barrata solo se nel rigo del fabbricato al quale si riferisce è indicato come utilizzo il codice "8" o "12" e risulta barrata la casella di colonna 11 "cedolare secca".

**7.4 CRITERI DI ACCOGLIMENTO: CONTROLLI CONFERMABILI FABBRICATI**

Si precisa che la non rispondenza dei dati relativi ai fabbricati alle istruzioni riportate nel paragrafo "Redditi dei fabbricati" della presente circolare determina lo scarto della dichiarazione con eventuale possibilità di conferma della stessa.

**7.5 MODALITÀ DI CALCOLO DEL REDDITO DEI FABBRICATI PER L'ANNO D'IMPOSTA 2017**

Le modalità di calcolo del reddito dei fabbricati sono diversificate in funzione del valore assunto dai campi "Utilizzo" (col. 2) e "Casi particolari" (col. 7). Inoltre, si deve tener conto sia delle disposizioni in materia di IMU sia del regime della cedolare secca come chiarito nei paragrafi seguenti.

**Agevolazione per sospensione procedura esecutiva di sfratto**

Si ricorda che dal 2016 non è più prevista l'agevolazione per i casi di sospensione delle procedure esecutive di sfratto ad opera del giudice (c.d. agevolazione per sospensione procedura esecutiva di sfratto). Pertanto non è più possibile indicare nel quadro dei fabbricati il codice 6 nella colonna 7 (Casi particolari) e non è più prevista la necessità di rideterminare il reddito dei fabbricati ai fini del calcolo dell'acconto Irpef 2017.

### 7.5.1 Cedolare Secca

#### **Generalità**

A decorrere dall'anno d'imposta 2011, per le abitazioni concesse in locazione è stato introdotto un regime di tassazione definito "cedolare secca" sugli affitti (art. 3 del decreto legislativo 14 marzo 2011, n. 23) che prevede l'applicazione di un'imposta che sostituisce, oltre che l'Irpef e le addizionali regionale e comunale, anche le imposte di registro e di bollo relative al contratto di locazione. L'opzione per l'applicazione della cedolare secca comporta che i canoni tassati con l'imposta sostitutiva sono esclusi dal reddito complessivo e, di conseguenza, non rilevano ai fini della progressività delle aliquote IRPEF.

La base imponibile della cedolare secca è costituita dal canone di locazione annuo stabilito dalle parti, al quale si applica un'aliquota del **21%**. È prevista anche un'aliquota agevolata del **10%** per i contratti di locazione a canone concordato (o concertato) sulla base di appositi accordi tra le organizzazioni della proprietà edilizia e degli inquilini.

Se il contribuente opta per la cedolare secca, nella sezione I del quadro B vanno indicati i dati dell'immobile concesso in locazione e va barrata la casella di colonna 11 "Opzione cedolare secca". **Da quest'anno, nel caso di opzione per la cedolare secca, non è più prevista la compilazione della sezione II del quadro B.**

Inoltre la norma prevede che il reddito fondiario assoggettato alla cedolare secca deve essere aggiunto al reddito complessivo per determinare la condizione di familiare fiscalmente a carico, per calcolare le detrazioni per carichi di famiglia, le altre detrazioni d'imposta previste dall'articolo 13 del TUIR, le detrazioni per canoni di locazione e, in generale, per stabilire la spettanza o la misura di benefici, fiscali e non, collegati al possesso di requisiti reddituali (es. I.S.E.E.).

#### **Modalità espositive dei dati del fabbricato nel caso di opzione per la cedolare secca**

La scelta adottata per la esposizione dei dati nel quadro B dei fabbricati, è stata quella di conservare la unitarietà della esposizione dei dati relativi al singolo fabbricato, gestendo l'opzione della cedolare secca all'interno della stessa sezione I del quadro dei Fabbricati.

Pertanto, ipotizzando un fabbricato a disposizione per una parte dell'anno (utilizzo 2) e concesso in locazione per la restante parte dell'anno (ad esempio utilizzo 3) con opzione cedolare secca, l'utente compila due distinti righi riferiti ai due diversi utilizzi, barrando nel secondo rigo la casella continuazione e richiedendo l'applicazione dell'imposta sostitutiva provvedendo a barrare la casella di col. 11 "Opzione cedolare secca" nel rigo nel quale è stato indicato il canone di locazione con l'utilizzo 3.

Ai fini di pervenire alla corretta determinazione del reddito del fabbricato da assoggettare a tassazione ordinaria e del reddito del fabbricato da assoggettare a imposta sostitutiva non rileva l'ordine dei rigi con il quale vengono esposti i dati del fabbricato nel caso di situazioni diverse nel corso dell'anno (diversi utilizzi, modifica della percentuale di possesso, ecc) e quindi di compilazione di più rigi con riferimento al medesimo fabbricato.

Come è noto nel caso di tassazione ordinaria l'importo del canone deve essere indicato abbattuto al **95%** (ovvero al 75% o al 65%), mentre nel caso di opzione per la cedolare secca il canone deve essere indicato senza abbattimenti. A tal fine nella casella di colonna 5 deve essere indicato l'apposito codice.

Pertanto l'importo del canone indicato nella colonna 6 è quello da utilizzare ai fini della determinazione dell'imponibile sia per la tassazione ordinaria che per la cedolare secca.

#### **Criteri generali per la determinazione del reddito nel caso di opzione per cedolare secca**

Il criterio di carattere generale per la determinazione del reddito del fabbricato con riferimento al quale si è optato per la cedolare secca prevede che tale reddito sia pari al maggior valore tra l'importo del canone (non abbattuto del **5 %** o del 25% o del 35%) rapportato alla percentuale di possesso e l'importo della rendita rapportata ai giorni ed alla percentuale di possesso. In tale determinazione assumono rilievo, come per la tassazione ordinaria, anche la presenza di situazioni particolari evidenziate con la compilazione della casella di col. 7 "casi particolari" (ad. esempio nel caso di immobile locato per il quale non sono stati percepiti i canoni di locazione in presenza di procedimento di convalida di sfratto per morosità concluso – caso particolare 4 – il reddito in assenza del canone è costituito dal valore della rendita). Inoltre essendo prevista sia una aliquota ordinaria del 21% che una aliquota agevolata del **10%**, ai fini della determinazione dell'imposta sostitutiva, è necessario determinare due distinti imponibili.

### 7.5.2 Effetti della normativa IMU sulla determinazione del reddito dei fabbricati

Come chiarito nelle istruzioni alla compilazione del modello 730/2018, nel quadro B risulteranno indicati i dati di tutti gli immobili posseduti, anche qualora il reddito non concorra alla formazione del reddito complessivo. Di seguito si riportano i principi generali da adottare.

#### Abitazione principale

In generale, non è dovuta l'Imu per l'abitazione principale e le relative pertinenze, pertanto il relativo reddito concorre alla formazione del reddito complessivo ai fini Irpef. Tuttavia è prevista una deduzione dal reddito complessivo di un importo fino all'ammontare della rendita catastale dell'unità immobiliare stessa e delle relative pertinenze.

Diversamente, non sono dovute l'Irpef e le addizionali per le abitazioni principali e pertinenze per le quali è dovuta l'Imu per il **2017** (ad esempio abitazioni classificate nelle categorie catastali A/1, A/8 e A/9 - "abitazioni di lusso").

In queste ipotesi, poiché il reddito dell'abitazione principale non concorre al reddito complessivo, non spetta la relativa deduzione. Nella colonna 12 "Casi particolari Imu" è presente il codice 2.

#### Fabbricati non locati

L'IMU sostituisce l'Irpef e le relative addizionali regionale e comunale dovute con riferimento ai redditi dei fabbricati non locati, compresi quelli concessi in comodato d'uso gratuito.

Pertanto, nel quadro B devono essere indicati i dati di tutti gli immobili posseduti, ma il reddito dei fabbricati è calcolato tenendo conto esclusivamente degli immobili concessi in locazione. I fabbricati locati sono individuati dai seguenti codici, indicati nella colonna 2 'Utilizzo': '3' locazione a canone libero, '4' equo canone, '8' locazione a canone concordato agevolato, '11' locazione parziale dell'abitazione principale a canone libero, '12' locazione parziale dell'abitazione principale a canone concordato agevolato e '14' locazione agevolata di immobile situato in Abruzzo.

Dall'anno 2013 il reddito degli immobili ad uso abitativo non locati (Categorie catastali A1 – A11, escluso A10 e codici '2', '9', '10', '15' nella colonna 2) situati nello stesso comune nel quale si trova l'immobile adibito ad abitazione principale, assoggettati all'Imu, concorre alla formazione della base imponibile dell'Irpef e delle relative addizionali nella misura del 50 per cento. In questo caso nella colonna 12 "Casi particolari Imu" è presente il codice 3.

### 7.5.3 Criteri generali per la determinazione del reddito

Nella determinazione del reddito dei fabbricati, è necessario tener conto sia delle disposizioni previste in materia di IMU che di quelle previste dal regime della cedolare secca. In tale contesto il criterio di carattere generale richiede che per ciascun fabbricato siano determinati:

#### A) Abitazione principale

- il reddito dell'abitazione principale non locata e sue pertinenze da assoggettare ad Irpef (utilizzi 1 e 5) con applicazione della relativa deduzione- casella Casi particolari IMU non compilata;
- il reddito dell'abitazione principale non locata e sue pertinenze da non assoggettare ad Irpef (utilizzi 1 e 5) - casella Casi particolari IMU compilata con codice 2;
- il reddito dell'abitazione principale parzialmente locata da tassare ordinariamente (utilizzi 11 e 12) con applicazione della relativa deduzione, nel caso in cui la rendita sia maggiore o uguale al canone e la casella Casi particolari IMU non sia compilata;
- il reddito dell'abitazione principale parzialmente locata da non assoggettare ad Irpef (utilizzi 11 e 12) nel caso in cui la rendita sia maggiore o uguale al canone e la casella Casi particolari IMU è compilata con il codice 2;
- il reddito dell'abitazione principale parzialmente locata da tassare ordinariamente (utilizzi 11 e 12) nel caso di canone maggiore della rendita indipendentemente dalla compilazione della casella Casi particolari IMU;
- il reddito dell'abitazione principale parzialmente locata da assoggettare ad imposta sostitutiva a seguito di opzione per cedolare secca (utilizzi 11 e 12) nel caso di canone maggiore della rendita. Nel caso, invece, di rendita maggiore o uguale al canone: il reddito del fabbricato è soggetto a



tassazione ordinaria con applicazione della relativa deduzione nel caso di casella Casi particolari IMU non compilata;

- il reddito del fabbricato da non assoggettare ad Irpef nel caso di casella Casi particolari IMU compilata con il codice “2”;

#### **B) Fabbricato non locato diverso da abitazione principale**

- il reddito del fabbricato non locato, diverso dall’abitazione principale e sue pertinenze, da non assoggettare ad Irpef in quanto sostituita da IMU (utilizzi 2, 9, 10 e 15 con casella Casi particolari IMU non compilata ovvero utilizzo 17 nel caso di reddito attribuito da società semplice);
- il reddito del fabbricato non locato esente o non imponibile Imu, diverso dall’abitazione principale e sue pertinenze da tassare ordinariamente (utilizzi 2, 9, 10 e 15 con casella Casi particolari IMU compilata con il codice “1” ovvero utilizzo 16 nel caso di reddito attribuito da società semplice).
- il reddito del fabbricato non locato, diverso dall’abitazione principale e sue pertinenze, situato nello stesso comune dell’abitazione principale, da assoggettare ad Irpef nella misura del 50% (utilizzi 2, 9, 10, 15 con casella Casi particolari IMU compilata con il codice “3”);

#### **C) Fabbricato Locato diverso da abitazione principale**

- il reddito del fabbricato locato (utilizzi 3, 4, 8, 14 e 16) da tassare ordinariamente;
- il reddito del fabbricato locato da assoggettare ad imposta sostitutiva a seguito di opzione per cedolare secca (utilizzi 3, 4, 8, e 14 e casella “Cedolare secca” barrata);

#### **Esposizione dei dati nel mod. 730-3**

Il reddito a tassazione ordinaria (con esclusione del reddito per abitazione principale e pertinenze, che confluisce nel rigo 7 del mod. 730-3, per il quale spetta la relativa deduzione) confluirà nel rigo 3 del mod. 730-3 (Redditi dei fabbricati) e quindi nel rigo 11 mod. 730-3 – Reddito complessivo. Nel rigo 7 confluirà il reddito di abitazione principale e pertinenze per il quale spetta la relativa deduzione; tale importo confluirà anche nel rigo 12 (deduzione per abitazione principale e sue pertinenze).

Sia il reddito da assoggettare ad imposta sostitutiva del 21% (**comprensivo dell'imponibile da cedolare secca derivante da redditi diversi**) che il reddito da assoggettare ad imposta sostitutiva del 10% confluiranno invece nel rigo 6 del mod. 730-3 (Imponibile Cedolare secca). Nel tracciato telematico deve essere data distinta indicazione del reddito da assoggettare all'aliquota del 21% e del reddito da assoggettare ad aliquota del 10%. Nel **rigo 80** del mod. 730-3 (Cedolare secca dovuta) deve essere riportato l'ammontare complessivo dell'imposta sostitutiva riferita sia all'applicazione dell'aliquota ordinaria che dell'aliquota agevolata.

Nel rigo 99 (Cedolare secca locazioni) sarà riportato l'ammontare a debito ovvero a credito dell'imposta per cedolare secca risultante dalla differenza tra l'importo indicato nel rigo 81 (**Rigo differenza**) del mod. 730-3 e gli importi indicati nei rigi 82 (eccedenza anno precedente) e 83 (acconti versati) del mod. 730-3.

Nel rigo 137 del mod. 730-3 (*reddito di riferimento per agevolazioni fiscali*) sarà riportato l'importo del reddito complessivo aumentato del reddito assoggettato a cedolare secca. Tale importo costituisce il reddito di riferimento per la determinazione delle detrazioni per lavoro dipendente, pensione ed altri redditi, familiari a carico, canoni di locazione ed ogni altra deduzione e/o detrazione commisurata al reddito complessivo.

Nel rigo 147 del mod. 730-3 (reddito fondiario da non assoggettare ad Irpef) sarà riportato il reddito dei fabbricati non locati. Per gli immobili con il codice “3” nella casella Casi Particolari IMU, in questo rigo va riportato il 50% del reddito del fabbricato. Inoltre va riportato il reddito del fabbricato non locato situato all'estero per il quale è dovuta l'IVIE (importo indicato nel rigo D4 con il codice 8).

Nel rigo 148 del mod. 730-3 (reddito Abitazione principale e pertinenze soggette a IMU) sarà riportato il reddito relativo all'abitazione principale e sue pertinenze per le quali è dovuta l'IMU.

#### **7.5.4 Definizione imponibile fabbricati**

Al fine di agevolare le modalità di esposizione dei criteri necessari per determinare il reddito dei fabbricati da assoggettare a tassazione ordinaria, da non assoggettare a tassazione in quanto non locato, da assoggettare ad imposta sostitutiva nella misura del 21% e ad imposta sostitutiva nella misura del 10%, si

definiscono convenzionalmente le seguenti entità tributarie alle quali si farà riferimento nella presente circolare:

- **Imponibile-Fabbricato-Tassazione-Ordinaria**, riferito al reddito del singolo fabbricato da assoggettare a tassazione ordinaria;
- **Totale-Imponibile-Fabbricati-Tassazione-Ordinaria**, relativo alla somma di redditi dei fabbricati da assoggettare a tassazione ordinaria (confluisce nel **rigo 3 del mod. 730-3**);
- **Reddito-Fabbricato-Non-Assoggettato-aTassazione**, riferito al reddito del singolo fabbricato da non assoggettare a tassazione in quanto non locato;
- **Totale-Reddito-Fabbricati-Non-Assoggettati-aTassazione**, relativo alla somma di redditi dei fabbricati da non assoggettare a tassazione in quanto non locati (confluisce nel **rigo 147 del mod. 730-3**);
- **Reddito-Fabbricato-Abitazione-Principale-Non-Assoggettato-aTassazione**, riferito al reddito del singolo fabbricato destinato ad abitazione principale o sua pertinenza per i quale è dovuta l'IMU;
- **Totale-Reddito-Fabbricati-Abitazione-Principale-Non-Assoggettato-aTassazione**, relativo alla somma di redditi dei fabbricati destinati ad abitazione principale e relative pertinenze per i quali è dovuta l'IMU (confluisce nel **rigo 148 del mod. 730-3**);
- **Reddito-Fabbricato-Abitazione-Principale-Tassazione-Ordinaria**, riferito al reddito del singolo fabbricato destinato ad abitazione principale o sua pertinenza per il quale non è dovuta l'IMU; Tale importo costituisce deduzione per abitazione principale e sue pertinenze.
- **Totale-Reddito-Fabbricati-Abitazione-Principale-Tassazione-Ordinaria**, relativo alla somma di redditi dei fabbricati destinati ad abitazione principale e relative pertinenze per i quali non è dovuta l'IMU; Tale importo costituisce l'ammontare complessivo della deduzione per abitazione principale e sue pertinenze (confluisce nel **rigo 7 e nel rigo 12 del mod. 730-3**);
- **Imponibile-Fabbricato-Cedolare-AliquotaOrdinaria**, riferito al reddito del singolo fabbricato da assoggettare a cedolare secca nella misura del 21%;
- **Totale-Imponibile-Fabbricati-Cedolare-AliquotaOrdinaria**, relativo alla somma dei redditi dei fabbricati da assoggettare a cedolare secca nella misura del 21% (confluisce nel **rigo 6 del mod. 730-3**);
- **Imponibile-Fabbricato-Cedolare-AliquotaAgevolata**, riferito al reddito del singolo fabbricato da assoggettare a cedolare secca nella misura del 10%;
- **Totale-Imponibile-Fabbricati-Cedolare-AliquotaAgevolata**, relativo alla somma dei redditi dei fabbricati da assoggettare a cedolare secca nella misura del 10% (confluisce nel **rigo 6 del mod. 730-3**).

#### **7.5.4.1 Tabella criteri generali determinazione redditi fabbricati persone fisiche**

Di seguito si riporta una tabella che riassume i criteri generali da adottare per la determinazione dei redditi dei fabbricati delle persone fisiche. In tale contesto sono presenti anche le informazioni relative al modello REDDITI Persone Fisiche.

SCHEMA RIASSUNTIVO DEI CRITERI GENERALI PER LA DETERMINAZIONE DEI REDDITI DEI FABBRICATI DA QUADRO B/RB								
Destinazione Fabbricato	Fabbricato Locato		Fabbricato NON locato	Trattamento fiscale	Entità Tributaria	Confluenza nel Prospetto di liquidazione (mod. 730-3)	Confluenza nel Modello Redditi PF 2018 Quadro RB e RN	
	Opzione cedolare secca	Confronto Rendita Canone	Casi Particolari IMU					
Abitazione principale Utilizzo 1 e 5			Assente (IMU non dovuta)	Tassazione ordinaria con deduzione	Reddito-Fabbricato-Abitazione-Principale-Tassazione-Ordinaria	Rigo 7 e 12	RB10 col. 18 RN1 col. 5 RN2	
			2 (Imu dovuta)	Non soggetto ad IRPEF	Reddito-Fabbricato-Abitazione-Principale-Non-Assoggettato-aTassazione	Rigo 148	RB10 col. 16 RN50 col. 1	
Abitazione Principale Parzialmente affittata Utilizzi 11 e 12	Senza Opzione Cedolare	Rendita maggiore o uguale canone	Assente (IMU non dovuta)	Tassazione ordinaria con deduzione	Reddito-Fabbricato-Abitazione-Principale-Tassazione-Ordinaria	Rigo 7 e 12	RB10 col. 18 RN1 col. 5 RN2	
			2 (Imu dovuta)	Non soggetto ad IRPEF	Reddito-Fabbricato-Abitazione-Principale-Non-Assoggettato-aTassazione	Rigo 148	RB10 col. 16 RN50 col. 1	
		Rendita minore canone			Tassazione ordinaria	Imponibile-Fabbricato-Tassazione-Ordinaria	Rigo 3	RB10 col. 13 RN1 col. 5
	Con Opzione Cedolare	Rendita maggiore o uguale canone	Assente (IMU non dovuta)	Tassazione ordinaria con deduzione	Reddito-Fabbricato-Abitazione-Principale-Tassazione-Ordinaria	Rigo 7 e 12	RB10 col. 18 RN1 col. 5 RN2	
			2 (Imu dovuta)	Non soggetto ad IRPEF	Reddito-Fabbricato-Abitazione-Principale-Non-Assoggettato-aTassazione	Rigo 148	RB10 col. 16 RN50 col. 1	
		Rendita minore canone			Imposta sostitutiva 21% (Utilizzo 11)	Imponibile-Fabbricato-Cedolare-Aliquota Ordinaria	Rigo 6	RB10 col. 14
					Imposta sostitutiva 10% (utilizzo 12)	Imponibile-Fabbricato-Cedolare-Aliquota Agevolata	Rigo 6	RB10 col. 15
Immobile non locato Utilizzo 2, 9, 10 e 15			Assente (IMU dovuta)	Non soggetto ad IRPEF	Reddito-Fabbricato-Non-Assoggettato-aTassazione	Rigo 147	RB10 col. 17 RN50 col. 2	
			1 (IMU esente)	Tassazione ordinaria	Imponibile-Fabbricato-Tassazione-Ordinaria	Rigo 3	RB10 col. 13 RN1 col. 5	
			3 Stesso comune immob. Abitaz. Principal.	Non soggetto ad IRPEF 50%	Reddito-Fabbricato-Non-Assoggettato-aTassazione	Rigo 147	RB10 col. 17 RN50 col. 2	
				Tassazione ordinaria 50%	Imponibile-Fabbricato-Tassazione-Ordinaria	Rigo 3	RB10 col. 13 RN1 col. 5	
Immobile locato Utilizzo 3, 4, 8 e 14	Senza Opzione Cedolare			Tassazione ordinaria	Imponibile-Fabbricato-Tassazione-Ordinaria	Rigo 3	RB10 col. 13 RN1 col. 5	
	Con Opzione Cedolare			Imposta sostitutiva al 21% (Utilizzo 3, 4 e 14)	Imponibile-Fabbricato-Cedolare-Aliquota Ordinaria	Rigo 6	RB10 col. 14	
				Imposta sostitutiva al 10% (utilizzo 8)	Imponibile-Fabbricato-Cedolare-Aliquota Agevolata	Rigo 6	RB10 col. 15	
Immobile con reddito attribuito da società semplice Utilizzo 16 e 17 (solo modello 730)				Tassazione ordinaria (Utilizzo 16)	Imponibile-Fabbricato-Tassazione-Ordinaria	Rigo 3		
				Non soggetto ad IRPEF (Utilizzo 17)	Reddito-Fabbricato-Non-Assoggettato-aTassazione	Rigo 147		
Immobile utilizzato in parte come abitazione principale ed in parte per la propria attività Utilizzo 6 (solo mod. Redditi PF)			Assente (IMU non dovuta)	Tassazione ordinaria con deduzione 50%	Reddito-Fabbricato-Abitazione-Principale-Tassazione-Ordinaria		RB10 col. 18 RN1 col. 5 RN2	
				Tassazione ordinaria 50%	Imponibile-Fabbricato-Tassazione-Ordinaria		RB10 col. 13 RN1 col. 5	
			2	Non soggetto ad IRPEF 50%	Reddito-Fabbricato-Abitazione-Principale-Non-Assoggettato-aTassazione		RB10 col. 16 RN50 col. 1	
				Non soggetto ad IRPEF 50%	Reddito-Fabbricato-Non-Assoggettato-aTassazione		RB10 col. 17 RN50 col. 2	

## 7.5.5 Dati del fabbricato indicati su un solo rigo

### 7.5.5.1 Campo "Utilizzo" impostato a 1 o 5 (Abitazione principale e pertinenze)

Il reddito corrisponde alla quota di rendita determinata secondo le modalità di seguito descritte:  
 $1,05 \times \text{Rendita (col. 1)} \times \text{Giorni di possesso (col. 3)} / 365 \times \text{Perc. di possesso (col. 4)} / 100$

#### Casella Casi Particolari IMU non Compilata

Il reddito come sopra determinato deve essere assoggettato a tassazione ordinaria e su tale reddito spetta la relativa deduzione per abitazione principale e pertinenze; tale importo definito "**Reddito-Fabbricato-Abitazione-Principale-Tassazione-Ordinaria**", dovrà essere sommato, arrotondato, agli altri redditi dei fabbricati destinati ad abitazione principale e relative pertinenze nell'importo definito "**Totale-Reddito-Fabbricati-Abitazione-Principale-Tassazione-Ordinaria**".

#### Casella Casi Particolari IMU Compilata con il codice 2

Il reddito come sopra determinato non deve essere assoggettato a tassazione; tale importo definito "**Reddito-Fabbricato-Abitazione-Principale-Non-Assoggettato-aTassazione**", dovrà essere sommato, arrotondato, agli altri redditi dei fabbricati destinati ad abitazione principale e relative pertinenze nell'importo definito "**Totale-Reddito-Fabbricati-Abitazione-Principale-Non-Assoggettato-aTassazione**".

### 7.5.5.2 Campo "Utilizzo" impostato a 2 (immobile a disposizione)

Il reddito è determinato secondo le modalità di seguito indicate:  
 $[1,05 \times \text{Rendita (col. 1)} \times \text{Giorni possesso (col. 3)} / 365 \times \text{Perc. possesso (col. 4)} / 100] \times 4/3$ .

#### Casella Casi Particolari IMU non Compilata

Il reddito come sopra determinato non deve essere assoggettato a tassazione in quanto per tali destinazioni d'uso del fabbricato l'Irpef dovuta è sostituita dall'IMU; tale importo definito "**Reddito-Fabbricato-Non-Assoggettato-aTassazione**", dovrà essere sommato, arrotondato, agli altri redditi dei fabbricati da **non** assoggettare a tassazione nell'importo definito "**Totale- Reddito-Fabbricati-Non-Assoggettati-aTassazione**".

#### Casella Casi Particolari IMU Compilata con il codice 1

Il reddito come sopra determinato deve essere assoggettato a tassazione ordinaria in quanto il fabbricato è esente da IMU; tale importo definito "**Imponibile-Fabbricato-Tassazione-Ordinaria**", dovrà essere sommato, arrotondato, agli altri redditi dei fabbricati da assoggettare a tassazione ordinaria nell'importo definito "**Totale-Imponibile-Fabbricato-Tassazione-Ordinaria**".

#### Casella Casi Particolari IMU Compilata con il codice 3

Il reddito come sopra determinato per il 50% deve essere assoggettato ad Irpef e per il restante 50% non deve essere assoggettato a tassazione. Pertanto:

- il 50% del reddito del fabbricato definito "**Reddito-Fabbricato-Non-Assoggettato-aTassazione**", deve essere sommato, arrotondato, agli altri redditi dei fabbricati da **non** assoggettare a tassazione nell'importo definito "**Totale-Reddito-Fabbricati-Non-Assoggettati-aTassazione**";
- il 50% del reddito del fabbricato definito "**Imponibile-Fabbricato-Tassazione-Ordinaria**", deve essere sommato, arrotondato, agli altri redditi dei fabbricati da assoggettare a tassazione ordinaria nell'importo definito "**Totale-Imponibile-Fabbricato-Tassazione-Ordinaria**".

### 7.5.5.3 Campo "Utilizzo" impostato a 3 (immobile locato canone libero)

Il reddito corrisponde al maggiore tra la Quota di rendita e la Quota di canone di locazione calcolate come segue:

Quota di rendita =  $1,05 \times \text{Rendita (col. 1)} \times \text{Giorni di possesso (col. 3)} / 365 \times \text{Perc. di possesso (col. 4)} / 100$

Quota di canone =  $\text{Canone di locazione (col. 6)} \times \text{Percentuale di possesso (col. 4)} / 100$

Casella casi particolari

Se nella casella **casi particolari di colonna 7 è presente il codice 4** (*canoni non percepiti*) ” e non è stato impostato il campo “Canone di locazione” di colonna 6, il reddito del fabbricato deve essere calcolato in base alla “Rendita catastale”.

Se nella casella **casi particolari di colonna 7 è presente il codice 5** (*percentuale di locazione diversa dalla percentuale di possesso*) la Quota di canone di locazione è pari al Canone di locazione (col. 6) non rapportato alla percentuale di possesso.

**Se non è barrata la casella “cedolare secca” (col. 11)** il reddito come sopra determinato deve essere assoggettato a tassazione ordinaria; tale importo definito “*Imponibile-Fabbricato-Tassazione-Ordinaria*”, dovrà essere sommato, arrotondato, agli altri redditi dei fabbricati da assoggettare a tassazione ordinaria nell’importo definito “*Totale-Imponibile-Fabbricati-Tassazione-Ordinaria*”.

**Se è barrata la casella “cedolare secca” (col. 11)** il reddito come sopra determinato deve essere assoggettato a imposta sostitutiva; tale importo definito “*Imponibile-Fabbricato-Cedolare-Aliquota Ordinaria*”, dovrà essere sommato, arrotondato, agli altri redditi dei fabbricati da assoggettare ad imposta sostitutiva nell’importo definito “*Totale-Imponibile-Fabbricati-Cedolare-Aliquota Ordinaria*”.

**7.5.5.4 Campo “Utilizzo” impostato a 4 (immobile locato equo canone)**

Per la determinazione del reddito si deve tener conto dell’opzione o meno per la cedolare secca.

**Se non è barrata la casella “cedolare secca” (col. 11)**

Reddito = Canone di locazione (col. 6) x Percentuale di possesso (col. 4)/100.

Il reddito come sopra determinato deve essere assoggettato a tassazione ordinaria; tale importo definito “*Imponibile-Fabbricato-Tassazione-Ordinaria*”, dovrà essere sommato, arrotondato, agli altri redditi dei fabbricati da assoggettare a tassazione ordinaria nell’importo definito “*Totale-Imponibile-Fabbricati-Tassazione-Ordinaria*”.

**Se è barrata la casella “cedolare secca” (col. 11)**

Il reddito corrisponde al maggiore tra la Quota di rendita e la Quota di canone di locazione calcolate come segue:

Quota di rendita =  $1,05 \times \text{Rendita (col. 1)} \times \text{Giorni di possesso (col. 3)/365} \times \text{Perc. di possesso (col. 4)} / 100$

Quota di canone = Canone di locazione (col. 6) x Percentuale di possesso (col. 4)/100

Il reddito come sopra determinato deve essere assoggettato a imposta sostitutiva; tale importo definito “*Imponibile-Fabbricato-Cedolare-Aliquota Ordinaria*”, dovrà essere sommato, arrotondato, agli altri redditi dei fabbricati da assoggettare a tassazione ordinaria nell’importo definito “*Totale-Imponibile-Fabbricati-Cedolare-Aliquota Ordinaria*”.

**Presenza casella casi particolari**

Se nella casella **casi particolari di colonna 7 è presente il codice 4** (*canoni non percepiti*) ” e non è stato impostato il campo “Canone di locazione” di colonna 6, il reddito del fabbricato deve essere calcolato in base alla “Rendita catastale”.

Se nella casella **casi particolari di colonna 7 è presente il codice 5** (*percentuale di locazione diversa dalla percentuale di possesso*) la Quota di canone di locazione è pari al Canone di locazione (col. 6) non rapportato alla percentuale di possesso.

**7.5.5.5 Campo “Utilizzo” impostato a 8 (immobile locato canone concordato)**

Determinare “Reddito” pari al maggiore tra la Quota di rendita e la Quota di canone di locazione calcolate come segue:

Quota di rendita =  $1,05 \times \text{Rendita (col. 1)} \times \text{Giorni di possesso (col. 3)/365} \times \text{Perc. di possesso (col. 4)} / 100$

Quota di canone = Canone di locazione (col. 6) x Percentuale di possesso (col. 4)/100

#### Casella casi particolari

Se nella casella **casi particolari di colonna 7 è presente il codice 4** (*canoni non percepiti*) e non è stato impostato il campo “Canone di locazione” di colonna 6, il reddito del fabbricato deve essere calcolato in base alla “Rendita catastale”.

Se nella casella **casi particolari di colonna 7 è presente il codice 5** (*percentuale di locazione diversa dalla percentuale di possesso*) la Quota di canone di locazione è pari al Canone di locazione (col. 6) non rapportato alla percentuale di possesso.

**Se non è barrata la casella “cedolare secca” (col. 11)** il reddito è pari al 70% del valore calcolato secondo quanto sopra descritto; tale reddito definito “*Imponibile-Fabbricato-Tassazione-Ordinaria*” deve essere assoggettato a tassazione ordinaria e dovrà essere sommato, arrotondato, agli altri redditi dei fabbricati da assoggettare a tassazione ordinaria nell’importo definito “*Totale-Imponibile-Fabbricati-Tassazione-Ordinaria*”.

**Se è barrata la casella “cedolare secca” (col. 11)** il reddito calcolato secondo quanto sopra descritto (non ridotto al 70%) deve essere assoggettato a imposta sostitutiva nella misura del **10%**; l’importo di tale reddito definito “*Imponibile-Fabbricato-Cedolare-AliquotaAgevolata*”, dovrà essere sommato, arrotondato, agli altri redditi dei fabbricati da assoggettare ad imposta sostitutiva nell’importo definito “*Totale-Imponibile-Fabbricati-Cedolare-AliquotaAgevolata*”.

#### **Messaggi**

Deve essere data comunicazione al contribuente dell’applicazione dell’agevolazione fiscale prevista, nel caso del codice ‘8’, per chi aderisce ai “Contratti tipo” mediante il messaggio: “E’ stata riconosciuta l’agevolazione prevista per legge a favore delle locazioni a canone convenzionale” (codice: B03).

#### **7.5.5.6 Campo “Utilizzo” impostato a 9 (altri immobili) o 10 (uso gratuito a un familiare)**

Il reddito corrisponde alla quota di rendita determinata secondo le modalità di seguito descritte:  
 $1,05 \times \text{Rendita (col. 1)} \times \text{Giorni di possesso (col. 3)} / 365 \times \text{Perc. di possesso (col. 4)} / 100$

#### Casella casi particolari

Se il campo “Casi particolari” (col. 7) è impostato a “1”, il reddito del fabbricato è pari a zero. Se il campo “Casi particolari” (col. 7) è impostato a “3” nel campo “Rendita” (col. 1) può essere indicato il valore zero. Si ricorda che i casi particolari 1 e 3 possono essere presenti solo con l’utilizzo 9.

#### **Casella Casi Particolari IMU non Compilata**

Il reddito come sopra determinato non deve essere assoggettato a tassazione in quanto per tali destinazioni d’uso del fabbricato l’Irpef dovuta è sostituita dall’IMU; tale importo definito “*Reddito-Fabbricato-Non-Assoggettato-aTassazione*”, dovrà essere sommato, arrotondato, agli altri redditi dei fabbricati da **non** assoggettare a tassazione nell’importo definito “*Totale- Reddito-Fabbricati-Non-Assoggettati-aTassazione*”.

#### **Casella Casi Particolari IMU Compilata con il codice 1**

Il reddito come sopra determinato deve essere assoggettato a tassazione ordinaria in quanto il fabbricato è esente da IMU; tale importo definito “*Imponibile-Fabbricato-Tassazione-Ordinaria*”, dovrà essere sommato, arrotondato, agli altri redditi dei fabbricati da assoggettare a tassazione ordinaria nell’importo definito “*Totale-Imponibile-Fabbricato-Tassazione-Ordinaria*”.

#### **Casella Casi Particolari IMU Compilata con il codice 3**

Il reddito come sopra determinato per il 50% deve essere assoggettato ad Irpef e per il restante 50% non deve essere assoggettato a tassazione. Pertanto:

- il 50% del reddito del fabbricato definito “*Reddito-Fabbricato-Non-Assoggettato-aTassazione*”, deve essere sommato, arrotondato, agli altri redditi dei fabbricati da **non** assoggettare a tassazione nell’importo definito “*Totale- Reddito-Fabbricati-Non-Assoggettati-aTassazione*”;
- il 50% del reddito del fabbricato definito “*Imponibile-Fabbricato-Tassazione-Ordinaria*”, deve essere sommato, arrotondato, agli altri redditi dei fabbricati da assoggettare a tassazione ordinaria nell’importo definito “*Totale-Imponibile-Fabbricato-Tassazione-Ordinaria*”.



### 7.5.5.7 Campo "Utilizzo" impostato a 11 (abitaz. principale parzialmente locata canone libero)

Il reddito corrisponde al maggiore tra la Quota di rendita e la Quota di canone di locazione calcolate come segue:

Quota di rendita =  $1,05 \times \text{Rendita (col. 1)} \times \text{Giorni di possesso (col. 3)} / 365 \times \text{Perc. di possesso (col. 4)} / 100$

Quota di canone =  $\text{Canone di locazione (col. 6)} \times \text{Percentuale di possesso (col. 4)} / 100$

#### **Presenza Casella casi particolari**

Se nella casella **casi particolari di colonna 7 è presente il codice 4** (*canoni non percepiti*) e non è stato impostato il campo "Canone di locazione" di colonna 6, il reddito del fabbricato deve essere calcolato in base alla "Rendita catastale".

Se nella casella **casi particolari di colonna 7 è presente il codice 5** (*percentuale di locazione diversa dalla percentuale di possesso*) la Quota di canone di locazione è pari al Canone di locazione (col. 6) non rapportato alla percentuale di possesso.

#### **No Cedolare Secca (Casella "cedolare secca" di col. 11 non barrata)**

- **QUOTA DI RENDITA MAGGIORE O UGUALE ALLA QUOTA DI CANONE DI LOCAZIONE**

##### **Casella Casi Particolari IMU non Compilata**

Il reddito come sopra determinato deve essere assoggettato a tassazione ordinaria e su tale reddito spetta la relativa deduzione per abitazione principale e pertinenze; tale importo definito "**Reddito-Fabbricato-Abitazione-Principale-Tassazione-Ordinaria**", dovrà essere sommato, arrotondato, agli altri redditi dei fabbricati destinati ad abitazione principale e relative pertinenze nell'importo definito "**Totale-Reddito-Fabbricati-Abitazione-Principale-Tassazione-Ordinaria**".

##### **Casella Casi Particolari IMU Compilata con il codice 2**

Il reddito come sopra determinato non deve essere assoggettato a tassazione; tale importo definito "**Reddito-Fabbricato-Abitazione-Principale-Non-Assoggettato-aTassazione**", dovrà essere sommato, arrotondato, agli altri redditi dei fabbricati destinati ad abitazione principale e relative pertinenze nell'importo definito "**Totale-Reddito-Fabbricati-Abitazione-Principale-Non-Assoggettato-aTassazione**".

- **QUOTA DI RENDITA INFERIORE ALLA QUOTA DI CANONE DI LOCAZIONE**

Il reddito come sopra determinato deve essere assoggettato a tassazione ordinaria; tale importo definito "**Imponibile-Fabbricato-Tassazione-Ordinaria**", dovrà essere sommato, arrotondato, agli altri redditi dei fabbricati da assoggettare a tassazione ordinaria nell'importo definito "**Totale-Imponibile-Fabbricati-Tassazione-Ordinaria**".

#### **Opzione Cedolare Secca (Casella "cedolare secca" di col. 11 barrata)**

- **QUOTA DI RENDITA MAGGIORE O UGUALE ALLA QUOTA DI CANONE DI LOCAZIONE**

##### **Casella Casi Particolari IMU non Compilata**

Il reddito come sopra determinato deve essere assoggettato a tassazione ordinaria e su tale reddito spetta la relativa deduzione per abitazione principale e pertinenze; tale importo definito "**Reddito-Fabbricato-Abitazione-Principale-Tassazione-Ordinaria**", dovrà essere sommato, arrotondato, agli altri redditi dei fabbricati destinati ad abitazione principale e relative pertinenze nell'importo definito "**Totale-Reddito-Fabbricati-Abitazione-Principale-Tassazione-Ordinaria**".

##### **Casella Casi Particolari IMU Compilata con il codice 2**

Il reddito come sopra determinato non deve essere assoggettato a tassazione; tale importo definito "**Reddito-Fabbricato-Abitazione-Principale-Non-Assoggettato-aTassazione**", dovrà

essere sommato, arrotondato, agli altri redditi dei fabbricati destinati ad abitazione principale e relative pertinenze nell'importo definito "**Totale-Reddito-Fabbricati-Abitazione-Principale-Non-Assoggettato-aTassazione**".

- **QUOTA DI RENDITA INFERIORE ALLA QUOTA DI CANONE DI LOCAZIONE**

Il reddito come sopra determinato deve essere assoggettato a imposta sostitutiva; tale importo definito "**Imponibile-Fabbricato-Cedolare-AliquotaOrdinaria**", dovrà essere sommato, arrotondato, agli altri redditi dei fabbricati da assoggettare ad imposta sostitutiva nell'importo definito "**Totale-Imponibile-Fabbricati-Cedolare-AliquotaOrdinaria**".

**7.5.5.8 Campo "Utilizzo" impostato a 12 (abitaz. principale parzialmente locata canone concordato)**

Determinare "**Reddito**" pari al maggiore tra la Quota di rendita e la Quota di canone di locazione calcolate come segue:

Quota di rendita =  $1,05 \times \text{Rendita (col. 1)} \times \text{Giorni di possesso (col. 3)} / 365 \times \text{Perc. di possesso (col. 4)} / 100$

Quota di canone =  $\text{Canone di locazione (col. 6)} \times \text{Percentuale di possesso (col. 4)} / 100$

**Presenza Casella casi particolari**

Se nella casella **casi particolari di colonna 7 è presente il codice 4 (canoni non percepiti)** e non è stato impostato il campo "Canone di locazione" di colonna 6, il reddito del fabbricato deve essere calcolato in base alla "Rendita catastale".

Se nella casella **casi particolari di colonna 7 è presente il codice 5 (percentuale di locazione diversa dalla percentuale di possesso)** la Quota di canone di locazione è pari al Canone di locazione (col. 6) non rapportato alla percentuale di possesso.

<b><u>No Cedolare Secca (Casella "cedolare secca" di col. 11 non barrata)</u></b>
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- **QUOTA DI RENDITA MAGGIORE O UGUALE ALLA QUOTA DI CANONE DI LOCAZIONE**

Il reddito è pari al 70% del valore calcolato secondo quanto sopra descritto.

**Casella Casi Particolari IMU non Compilata**

Il reddito (ridotto al 70 %) deve essere assoggettato a tassazione ordinaria e su tale reddito spetta la relativa deduzione per abitazione principale e pertinenze; tale importo definito "**Reddito-Fabbricato-Abitazione-Principale-Tassazione-Ordinaria**", dovrà essere sommato, arrotondato, agli altri redditi dei fabbricati destinati ad abitazione principale e relative pertinenze nell'importo definito "**Totale-Reddito-Fabbricati-Abitazione-Principale-Tassazione-Ordinaria**".

**Casella Casi Particolari IMU Compilata con il codice 2**

Il reddito (ridotto al 70 %) non deve essere assoggettato a tassazione; tale importo definito "**Reddito-Fabbricato-Abitazione-Principale-Non-Assoggettato-aTassazione**", dovrà essere sommato, arrotondato, agli altri redditi dei fabbricati destinati ad abitazione principale e relative pertinenze nell'importo definito "**Totale-Reddito-Fabbricati-Abitazione-Principale-Non-Assoggettato-aTassazione**".

- **QUOTA DI RENDITA INFERIORE ALLA QUOTA DI CANONE DI LOCAZIONE**

Il reddito è pari al 70% del valore calcolato secondo quanto sopra descritto.

Il reddito (ridotto al 70 %) deve essere assoggettato a tassazione ordinaria; tale importo definito "**Imponibile-Fabbricato-Tassazione-Ordinaria**", dovrà essere sommato, arrotondato, agli altri redditi dei fabbricati da assoggettare a tassazione ordinaria nell'importo definito "**Totale-Imponibile-Fabbricati-Tassazione-Ordinaria**".

<b><u>Opzione Cedolare Secca (Casella "cedolare secca" di col. 11 barrata)</u></b>
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- **QUOTA DI RENDITA MAGGIORE O UGUALE ALLA QUOTA DI CANONE DI LOCAZIONE**

Il reddito è pari al 70% del valore calcolato secondo quanto sopra descritto.

**Casella Casi Particolari IMU non Compilata**

Il reddito (ridotto al 70 %) deve essere assoggettato a tassazione ordinaria e su tale reddito spetta la relativa deduzione per abitazione principale e pertinenze; tale importo definito "**Reddito-Fabbricato-Abitazione-Principale-Tassazione-Ordinaria**", dovrà essere sommato, arrotondato, agli altri redditi dei fabbricati destinati ad abitazione principale e relative pertinenze nell'importo definito "**Totale-Reddito-Fabbricati-Abitazione-Principale-Tassazione-Ordinaria**".

**Casella Casi Particolari IMU Compilata con il codice 2**

Il reddito (ridotto al 70 %) non deve essere assoggettato a tassazione; tale importo definito "**Reddito-Fabbricato-Abitazione-Principale-Non-Assoggettato-aTassazione**", dovrà essere sommato, arrotondato, agli altri redditi dei fabbricati destinati ad abitazione principale e relative pertinenze nell'importo definito "**Totale-Reddito-Fabbricati-Abitazione-Principale-Non-Assoggettato-aTassazione**".

- **QUOTA DI RENDITA INFERIORE ALLA QUOTA DI CANONE DI LOCAZIONE**

Il reddito calcolato secondo quanto sopra descritto (non ridotto al 70%) deve essere assoggettato a imposta sostitutiva nella misura del 10%; l'importo di tale reddito definito "**Imponibile-Fabbricato-Cedolare-AliquotaAgevolata**", dovrà essere sommato, arrotondato, agli altri redditi dei fabbricati da assoggettare ad imposta sostitutiva nell'importo definito "**Totale-Imponibile-Fabbricati-Cedolare-AliquotaAgevolata**".

**Messaggi**

Deve essere data comunicazione al contribuente dell'applicazione dell'agevolazione fiscale prevista, **nel caso del codice '12'**, per chi aderisce ai "Contratti tipo" mediante il messaggio: "E' stata riconosciuta l'agevolazione prevista per legge a favore delle locazioni a canone convenzionale" (codice: B03).

**7.5.5.9 Campo "Utilizzo" impostato 14 (immobile locato regione abruzzo)**

Determinare "**Reddito**" pari al maggiore tra la Quota di rendita e la Quota di canone di locazione calcolate come segue:

Quota di rendita =  $1,05 \times \text{Rendita (col. 1)} \times \text{Giorni di possesso (col. 3)} / 365 \times \text{Perc. di possesso (col. 4)} / 100$

Quota di canone =  $\text{Canone di locazione (col. 6)} \times \text{Percentuale di possesso (col. 4)} / 100$

**Presenza casella casi particolari**

Se nella casella **casi particolari di colonna 7 è presente il codice 4** (*canoni non percepiti*) " e non è stato impostato il campo "Canone di locazione" di colonna 6, il reddito del fabbricato deve essere calcolato in base alla "Rendita catastale".

Se nella casella **casi particolari di colonna 7 è presente il codice 5** (*percentuale di locazione diversa dalla percentuale di possesso*) la Quota di canone di locazione è pari al Canone di locazione (col. 6) non rapportato alla percentuale di possesso.

**Se non è barrata la casella "cedolare secca" (col. 11)** il reddito è pari al 70% del valore calcolato secondo quanto sopra descritto; tale reddito definito "**Imponibile-Fabbricato-Tassazione-Ordinaria**" deve essere assoggettato a tassazione ordinaria e dovrà essere sommato, arrotondato, agli altri redditi dei fabbricati da assoggettare a tassazione ordinaria nell'importo definito "**Totale-Imponibile-Fabbricati-Tassazione-Ordinaria**".

Deve essere data comunicazione al contribuente dell'applicazione dell'agevolazione fiscale prevista, nel caso del codice '14', mediante il messaggio: "E' stata riconosciuta l'agevolazione di cui all'art. 5 dell'O.M. n. 3813 del 29 settembre 2009 prevista per chi ha stipulato un contratto di locazione con soggetti colpiti dal sisma in Abruzzo" (codice: B05)

**Se è barrata la casella "cedolare secca" (col. 11)** il reddito calcolato secondo quanto sopra descritto (non ridotto al 70%) deve essere assoggettato a imposta sostitutiva nella misura del 21%; l'importo di tale reddito definito "**Imponibile-Fabbricato-Cedolare-Aliquota Ordinaria**", dovrà essere sommato,

arrotondato, agli altri redditi dei fabbricati da assoggettare ad imposta sostitutiva nell'importo definito "**Totale-Imponibile-Fabbricati-Cedolare-Aliquota Ordinaria**".

#### **7.5.5.10 Campo "Utilizzo" impostato a 15 (immobile regione Abruzzo concesso in comodato)**

**Il reddito è pari al 70% del valore calcolato secondo le modalità di seguito indicate:**

$$[1,05 \times \text{Rendita (col. 1)} \times \text{Giorni di possesso (col. 3)} / 365 \times \text{Percentuale di possesso (col. 4)} / 100]$$

#### **Casella Casi Particolari IMU non Compilata**

Il reddito come sopra determinato non deve essere assoggettato a tassazione in quanto per tali destinazioni d'uso del fabbricato l'Irpef dovuta è sostituita dall'IMU; tale importo definito "**Reddito-Fabbricato-Non-Assoggettato-aTassazione**", dovrà essere sommato, arrotondato, agli altri redditi dei fabbricati da **non** assoggettare a tassazione nell'importo definito "**Totale- Reddito-Fabbricati-Non-Assoggettati-aTassazione**".

#### **Casella Casi Particolari IMU Compilata con il codice 1**

Il reddito come sopra determinato deve essere assoggettato a tassazione ordinaria in quanto il fabbricato è esente da IMU; tale importo definito "**Imponibile-Fabbricato-Tassazione-Ordinaria**", dovrà essere sommato, arrotondato, agli altri redditi dei fabbricati da assoggettare a tassazione ordinaria nell'importo definito "**Totale-Imponibile-Fabbricato-Tassazione-Ordinaria**".

#### **Casella Casi Particolari IMU Compilata con il codice 3**

Il reddito come sopra determinato per il 50% deve essere assoggettato ad Irpef e per il restante 50% non deve essere assoggettato a tassazione. Pertanto:

- il 50% del reddito del fabbricato definito "**Reddito-Fabbricato-Non-Assoggettato-aTassazione**", deve essere sommato, arrotondato, agli altri redditi dei fabbricati da **non** assoggettare a tassazione nell'importo definito "**Totale- Reddito-Fabbricati-Non-Assoggettati-aTassazione**";
- il 50% del reddito del fabbricato definito "**Imponibile-Fabbricato-Tassazione-Ordinaria**", deve essere sommato, arrotondato, agli altri redditi dei fabbricati da assoggettare a tassazione ordinaria nell'importo definito "**Totale-Imponibile-Fabbricato-Tassazione-Ordinaria**".

#### **7.5.5.11 Campo "Utilizzo" impostato a 16 (immobili società semplice – reddito imponibile)**

**Il reddito imponibile del fabbricato è pari all'importo riportato nel campo "Rendita" di col. 1**, in quanto il reddito da assoggettare ad Irpef è stato già determinato e comunicato al socio dalla società di persone.

Si tratta di immobili locati ovvero non locati ma esenti o non imponibili ai fini dell'Imu. Sono compresi, inoltre, gli immobili ad uso abitativo non locati, assoggettati all'Imu, situati nello stesso Comune nel quale si trova l'immobile adibito ad abitazione principale del socio persona fisica che non detiene la partecipazione in regime di impresa. In tal caso il reddito attribuito al socio concorre alla formazione della base imponibile dell'Irpef e delle relative addizionali nella misura del 50 per cento.

Il reddito come sopra determinato deve essere assoggettato a tassazione ordinaria; tale importo definito "**Imponibile-Fabbricato-Tassazione-Ordinaria**", dovrà essere sommato, arrotondato, agli altri redditi dei fabbricati da assoggettare a tassazione ordinaria nell'importo definito "**Totale-Imponibile-Fabbricati-Tassazione-Ordinaria**".

#### **7.5.5.12 Campo "Utilizzo" impostato a 17 (immobili società semplice – reddito non imponibile)**

**Il reddito non imponibile del fabbricato è pari all'importo riportato nel campo "Rendita" di col. 1**, in quanto il reddito da non assoggettare ad Irpef è stato già determinato e comunicato al socio dalla società di persone.

Si tratta di immobili non locati assoggettati all'Imu.

Il reddito come sopra determinato non deve essere assoggettato a tassazione in quanto per tali destinazioni d'uso del fabbricato l'Irpef dovuta è sostituita dall'IMU; tale importo definito "**Reddito-Fabbricato-Non-Assoggettato-aTassazione**", dovrà essere sommato, arrotondato, agli altri redditi dei fabbricati da **non**

assoggettare a tassazione nell'importo definito ***“Totale- Reddito-Fabbricati-Non-Assoggettati-aTassazione”***.

#### 7.5.6 Dati dello stesso fabbricato indicati su più righe

Di seguito si forniscono i criteri per la determinazione del fabbricato esposto su più righe.

**Si ricorda che in presenza di utilizzo “16” o “17”, i dati del fabbricato non possono essere indicati su più righe.**

##### 7.5.6.1 Determinazione del reddito dell'abitazione principale non locata e sue pertinenze con casella casi particolari IMU non compilata

**Considerare solo i righe nei quali è stato indicato uno degli utilizzi 1 e 5 (Abitazione principale e pertinenze) e per i quali non è compilata la casella Casi particolari IMU.**

Applicare gli ordinari criteri di determinazione del reddito dei fabbricati descritti nel precedente paragrafo “DATI DEL FABBRICATO INDICATI SU UN SOLO RIGO”;

Il totale delle singole quote di rendita (*Reddito-Fabbricato-Abitazione-Principale-Tassazione-Ordinaria*) così calcolate dovrà essere sommato, arrotondato, agli altri redditi dei fabbricati destinati ad abitazione principale e relative pertinenze nell'importo definito “*Totale-Reddito-Fabbricati-Abitazione-Principale-Tassazione-Ordinaria*”.

##### 7.5.6.2 Determinazione del reddito dell'abitazione principale non locata e sue pertinenze con casella casi particolari imu compilata con codice 2

**Considerare solo i righe nei quali è stato indicato uno degli utilizzi 1 e 5 (Abitazione principale e pertinenze) e per i quali è compilata la casella Casi particolari IMU con codice 2.**

Applicare gli ordinari criteri di determinazione del reddito dei fabbricati descritti nel precedente paragrafo “DATI DEL FABBRICATO INDICATI SU UN SOLO RIGO”;

Il totale delle singole quote di rendita (*Reddito-Fabbricato-Abitazione-Principale-Non-Assoggettato-aTassazione*) così calcolate dovrà essere sommato, arrotondato, agli altri redditi dei fabbricati destinati ad abitazione principale e relative pertinenze nell'importo definito “*Totale-Reddito-Fabbricati-Abitazione-Principale-Non-Assoggettato-aTassazione*”.

##### 7.5.6.3 Determinazione del reddito dell'abitazione principale parzialmente locata senza opzione per la cedolare secca

**Considerare solo i righe nei quali è stato indicato uno degli utilizzi 11 o 12 con riferimento ai quali non risulta barrata la casella di col. 11 relativa alla cedolare secca.**

1. Per ciascun rigo occorre calcolare la Quota di rendita e la Quota di canone. Pertanto determinare:

**Quota di rendita** =  $1,05 \times \text{Rendita (col. 1)} \times \text{Giorni di possesso (col. 3)} / 365 \times \text{Perc. di possesso (col. 4)} / 100$

**Quota di canone** =  $\text{Canone di locazione (col. 6)} \times \text{Percentuale di possesso (col. 4)} / 100$

#### Presenza Casella Casi Particolari

**Se nella casella casi particolari di colonna 7 è presente il codice 4 (*canoni non percepiti*) l'importo del canone di locazione può essere assente.**

Se nella casella casi particolari di colonna 7 è presente il codice 5 (*percentuale di locazione diversa dalla percentuale di possesso*) la Quota di canone di locazione è pari al Canone di locazione (col. 6) non rapportato alla percentuale di possesso;

2. Calcolare il **totale delle quote di rendita e delle quote di canone di locazione** determinate per ogni singolo rigo.

Per la **determinazione del reddito del fabbricato** è necessario fare riferimento ad uno dei casi di seguito esposti che individuano le diverse modalità di compilazione dei righe relativi al singolo fabbricato.

#### **Caso nel quale in almeno un rigo è presente il codice 12**

**Se il totale delle quote di rendita è maggiore o uguale al totale delle quote del canone di locazione**, il reddito del fabbricato è pari alla quota di rendita, relativa al rigo nel cui campo “Utilizzo” (col. 2) è stato indicato il codice 12 moltiplicata per 0,7 e sommata al totale delle altre quote di rendita (tassazione in base alla rendita).

- **Se non è compilata la casella “Casi particolari IMU”** (non è presente in tutti i righi con utilizzo 11 e 12), reddito del fabbricato così determinato, è assoggettabile ad Irpef; tale importo definito “**Reddito-Fabbricato-Abitazione-Principale-Tassazione-Ordinaria**”, dovrà essere sommato, arrotondato, agli altri redditi dei fabbricati destinati ad abitazione principale e relative pertinenze nell’importo definito “**Totale-Reddito-Fabbricati-Abitazione-Principale-Tassazione-Ordinaria**”.
- **Se è compilata la casella “Casi particolari IMU” con il codice 2** (presenza del codice 2 in tutti i righi con utilizzo 11 e 12), reddito del fabbricato così determinato, non deve essere assoggettato a tassazione Irpef; tale importo definito “**Reddito-Fabbricato-Abitazione-Principale-Non-Assoggettato-aTassazione**”, dovrà essere sommato, arrotondato, agli altri redditi dei fabbricati destinati ad abitazione principale e relative pertinenze nell’importo definito “**Reddito-Fabbricato-Abitazione-Principale-Non-Assoggettato-aTassazione**”.

**Se il totale delle quote di rendita è minore del totale delle quote del canone di locazione**, il reddito del fabbricato è pari alla quota del canone di locazione, indicata con il codice 12 nel campo “Utilizzo” (col. 2), moltiplicata per 0,7 e sommata al totale delle altre quote del canone di locazione (tassazione in base al canone).

Il reddito del fabbricato così determinato deve essere assoggettato a tassazione ordinaria; tale importo definito “**Imponibile-Fabbricato-Tassazione-Ordinaria**”, dovrà essere sommato, arrotondato, agli altri redditi dei fabbricati da assoggettare a tassazione ordinaria nell’importo definito “**Totale-Imponibile-Fabbricati-Tassazione-Ordinaria**”.

**Caso nel quale in almeno un rigo è indicato il codice 11 nel campo “Utilizzo” di col. 2, e in nessuno degli altri rigi è indicato il codice 12**

Il reddito del fabbricato è dato dal maggiore tra il totale delle quote di rendita e il totale delle quote di canone di locazione.

**Se il totale delle quote di rendita è maggiore o uguale al totale delle quote del canone di locazione:**

- **Se non è compilata la casella “Casi particolari IMU”** (non è presente in tutti i rigi con utilizzo 11), reddito del fabbricato così determinato, è assoggettabile ad Irpef; tale importo definito “**Reddito-Fabbricato-Abitazione-Principale-Tassazione-Ordinaria**”, dovrà essere sommato, arrotondato, agli altri redditi dei fabbricati destinati ad abitazione principale e relative pertinenze nell’importo definito “**Totale-Reddito-Fabbricati-Abitazione-Principale-Tassazione-Ordinaria**”.
- **Se è compilata la casella “Casi particolari IMU” con il codice 2** (presenza del codice 2 in tutti i rigi con utilizzo 11), reddito del fabbricato così determinato, non deve essere assoggettato a tassazione Irpef; tale importo definito “**Reddito-Fabbricato-Abitazione-Principale-Non-Assoggettato-aTassazione**”, dovrà essere sommato, arrotondato, agli altri redditi dei fabbricati destinati ad abitazione principale e relative pertinenze nell’importo definito “**Reddito-Fabbricato-Abitazione-Principale-Non-Assoggettato-aTassazione**”.

**Se il totale delle quote di rendita è minore del totale delle quote del canone di locazione**, il reddito del fabbricato così determinato deve essere assoggettato a tassazione ordinaria; tale importo definito “**Imponibile-Fabbricato-Tassazione-Ordinaria**”, dovrà essere sommato, arrotondato, agli altri redditi dei fabbricati da assoggettare a tassazione ordinaria nell’importo definito “**Totale-Imponibile-Fabbricati-Tassazione-Ordinaria**”.

#### **7.5.6.4 Determinazione del reddito dell’abitazione principale parzialmente locata con opzione per cedolare secca**

Considerare solo i rigi nei quali è stato indicato uno degli utilizzi 11 e 12 per i quali risulta barrata la casella di col. 11 relativa alla cedolare secca.

Al fine della corretta determinazione del reddito dei fabbricati da assoggettare a cedolare secca è necessario distinguere i rigi per i quali spetta l’applicazione dell’aliquota agevolata del 10% (utilizzo 12) dai rigi per i quali non spetta tale agevolazione (utilizzo 11).

Con riferimento ai righi del medesimo fabbricato per i quali è indicato l'utilizzo 11, il reddito del fabbricato da assoggettare ad aliquota del 21% sarà costituito dal valore maggiore tra il totale delle quote di rendita ed il totale delle quote di canone riferite a tutti i rigi con utilizzo uguale a 11.

Con riferimento ai rigi del medesimo fabbricato nei quali è indicato l'utilizzo 12, il reddito del fabbricato da assoggettare ad aliquota del 10% sarà costituito dal valore maggiore tra il totale delle quote di rendita ed il totale delle quote di canone riferite a tutti i rigi con utilizzo 12.

**DETERMINAZIONE IMPONIBILE CEDOLARE SECCA 21% SINGOLO FABBRICATO (utilizzo 11)**

1. Per ciascun rigo del singolo fabbricato con un utilizzo uguale a 11 e per il quale risulta barrata la casella "opzione cedolare secca", calcolare la Quota di rendita e la Quota di canone. Pertanto determinare:

**Quota di rendita** =  $1,05 \times \text{Rendita (col. 1)} \times \text{Giorni di possesso (col. 3)} / 365 \times \text{Perc. di possesso (col. 4)} / 100$

**Quota di canone** =  $\text{Canone di locazione (col. 6)} \times \text{Percentuale di possesso (col. 4)} / 100$

**Presenza Casella Casi Particolari**

**Se nella casella casi particolari di colonna 7 è presente il codice 4 (canoni non percepiti) l'importo del canone di locazione può essere assente.**

Se nella casella **casi particolari di colonna 7 è presente il codice 5 (percentuale di locazione diversa dalla percentuale di possesso)** la Quota di canone di locazione è pari al Canone di locazione (col. 6) non rapportato alla percentuale di possesso;

2. Calcolare **il totale delle quote di rendita e delle quote di canone di locazione** determinate per ogni singolo rigo. Il reddito del fabbricato è costituito dal maggiore **tra il totale delle quote di rendita ed il totale quote di canone di locazione come sopra determinate.**

**Se il totale delle quote di rendita è maggiore o uguale al totale delle quote del canone di locazione:**

- **Se non è compilata la casella "Casi particolari IMU" (non è presente in tutti i rigi con utilizzo 11)**, reddito del fabbricato così determinato, è assoggettabile ad Irpef; tale importo definito "**Reddito-Fabbricato-Abitazione-Principale-Tassazione-Ordinaria**", dovrà essere sommato, arrotondato, agli altri redditi dei fabbricati destinati ad abitazione principale e relative pertinenze nell'importo definito "**Totale-Reddito-Fabbricati-Abitazione-Principale-Tassazione-Ordinaria**".
- **Se è compilata la casella "Casi particolari IMU" con il codice 2 (presenza del codice 2 in tutti i rigi con utilizzo 11)**, reddito del fabbricato così determinato, non deve essere assoggettato a tassazione Irpef; tale importo definito "**Reddito-Fabbricato-Abitazione-Principale-Non-Assoggettato-aTassazione**", dovrà essere sommato, arrotondato, agli altri redditi dei fabbricati destinati ad abitazione principale e relative pertinenze nell'importo definito "**Reddito-Fabbricato-Abitazione-Principale-Non-Assoggettato-aTassazione**".

**Se il totale delle quote di rendita è minore del totale delle quote del canone di locazione**, il reddito del fabbricato così determinato deve essere assoggettato ad imposta sostitutiva del 21%. L'importo di tale reddito definito "**Imponibile-Fabbricato-Cedolare-Aliquota Ordinaria**", dovrà essere sommato, arrotondato, agli altri redditi dei fabbricati da assoggettare ad imposta sostitutiva nell'importo definito "**Totale-Imponibile-Fabbricati-Cedolare-Aliquota Ordinaria**".

**DETERMINAZIONE IMPONIBILE CEDOLARE SECCA 10% SINGOLO FABBRICATO (utilizzo 12)**

1. Per ciascun rigo del singolo fabbricato con un utilizzo 12 e per il quale risulta barrata la casella "opzione cedolare secca", calcolare la Quota di rendita e la Quota di canone. Pertanto determinare:

**Quota di rendita** =  $1,05 \times \text{Rendita (col. 1)} \times \text{Giorni di possesso (col. 3)} / 365 \times \text{Perc. di possesso (col. 4)} / 100$

**Quota di canone** =  $\text{Canone di locazione (col. 6)} \times \text{Percentuale di possesso (col. 4)} / 100$

**Presenza Casella Casi Particolari**

**Se nella casella casi particolari di colonna 7 è presente il codice 4 (canoni non percepiti) l'importo del canone di locazione può essere assente.**

Se nella casella **casi particolari di colonna 7** è presente il codice 5 (percentuale di locazione diversa dalla percentuale di possesso) la Quota di canone di locazione è pari al Canone di locazione (col. 6) non rapportato alla percentuale di possesso;

2. Calcolare il **totale delle quote di rendita e delle quote di canone di locazione** determinate per ogni singolo rigo.

**Se il totale delle quote di rendita è maggiore o uguale al totale delle quote del canone di locazione, il reddito del fabbricato è pari al totale delle quote di rendita moltiplicato per 0,7.**

- **Se non è compilata la casella “Casi particolari IMU” (non è presente in tutti i righi con utilizzo 12),** reddito del fabbricato così determinato, è assoggettabile ad Irpef; tale importo definito **“Reddito-Fabbricato-Abitazione-Principale-Tassazione-Ordinaria”**, dovrà essere sommato, arrotondato, agli altri redditi dei fabbricati destinati ad abitazione principale e relative pertinenze nell'importo definito **“Totale-Reddito-Fabbricati-Abitazione-Principale-Tassazione-Ordinaria”**.
- **Se è compilata la casella “Casi particolari IMU” con il codice 2 (presenza del codice 2 in tutti i righi con utilizzo 12),** reddito del fabbricato così determinato, non deve essere assoggettato a tassazione Irpef; tale importo definito **“Reddito-Fabbricato-Abitazione-Principale-Non-Assoggettato-aTassazione”**, dovrà essere sommato, arrotondato, agli altri redditi dei fabbricati destinati ad abitazione principale e relative pertinenze nell'importo definito **“Reddito-Fabbricato-Abitazione-Principale-Non-Assoggettato-aTassazione”**.

**Se il totale delle quote di rendita è minore del totale delle quote del canone di locazione, il** reddito del fabbricato da assoggettare ad aliquota agevolata del 10% è pari totale delle quote di canone di locazione. L'importo di tale reddito definito **“Imponibile-Fabbricato-Cedolare-AliquotaAgevolata”**, dovrà essere sommato, arrotondato, agli altri redditi dei fabbricati da assoggettare ad imposta sostitutiva nell'importo definito **“Totale-Imponibile-Fabbricati-Cedolare-AliquotaAgevolata”**.

**7.5.6.5 Determinazione del reddito del fabbricato non locato diverso da abitazione principale e casella casi particolari IMU non compilata**

**Considerare solo i righi nei quali è stato indicato uno degli utilizzi 2, 9, 10 e 15 per i quali non risulta compilata la casella “Casi particolari IMU”** e applicare gli ordinari criteri di determinazione del reddito dei fabbricati descritti nel precedente paragrafo “DATI DEL FABBRICATO INDICATI SU UN SOLO RIGO”; Il totale delle singole quote di rendita (**Reddito-Fabbricato-Non-Assoggettato-aTassazione**) così calcolate dovrà essere sommato, arrotondato, agli altri redditi dei fabbricati da non assoggettare a tassazione nell'importo definito **“Totale- Reddito-Fabbricati-Non-Assoggettati-aTassazione”**.

**7.5.6.6 Determinazione del reddito del fabbricato non locato diverso da abitazione principale e casella casi particolari IMU compilata con codice 1**

**Considerare soli i righi nei quali è stato indicato uno degli utilizzi 2, 9, 10 e 15 e nei quali risulta compilata la casella “Casi particolari IMU” con il codice 1** e applicare gli ordinari criteri di determinazione del reddito dei fabbricati descritti nel precedente paragrafo “DATI DEL FABBRICATO INDICATI SU UN SOLO RIGO”; Il totale delle singole quote di rendita (**Imponibile-Fabbricato-Tassazione-Ordinaria**) così calcolate dovrà essere sommato, arrotondato, agli altri redditi dei fabbricati da assoggettare a tassazione ordinaria, nell'importo definito **“Totale-Imponibile-Fabbricato-Tassazione-Ordinaria”**.



#### **7.5.6.7 Determinazione del reddito del fabbricato non locato diverso da abitazione principale e casella casi particolari IMU compilata con codice 3**

Considerare soli i righi nei quali è stato indicato uno degli utilizzi 2, 9, 10 e 15 e nei quali risulta compilata la casella “Casi particolari IMU” con il codice 3 e applicare gli ordinari criteri di determinazione del reddito dei fabbricati descritti nel precedente paragrafo “*DATI DEL FABBRICATO INDICATI SU UN SOLO RIGO*”.

Il 50 % delle singole quote di rendita (*Reddito-Fabbricato-Non-Assoggettato-aTassazione*) così calcolate dovrà essere sommato, arrotondato, agli altri redditi dei fabbricati da non assoggettare a tassazione nell'importo definito “*Totale- Reddito-Fabbricati-Non-Assoggettati-aTassazione*”.

Il restante 50% delle singole quote di rendita (*Imponibile-Fabbricato-Tassazione-Ordinaria*) dovrà essere sommato, arrotondato, agli altri redditi dei fabbricati da assoggettare a tassazione ordinaria, nell'importo definito “*Totale-Imponibile-Fabbricato-Tassazione-Ordinaria*”.

#### **7.5.6.8 Determinazione del reddito del fabbricato locato diverso da abitazione principale da tassare ordinariamente**

Considerare solo i righi nei quali è stato indicato uno degli utilizzi 3, 4, 8 e 14 con riferimento ai quali non risulta barrata la casella di col. 11 relativa alla cedolare secca. Non rileva la compilazione della casella “Casi particolari IMU”.

1. Per ciascun rigo occorre calcolare la Quota di rendita e la Quota di canone. Pertanto determinare:

**Quota di rendita** =  $1,05 \times \text{Rendita (col. 1)} \times \text{Giorni di possesso (col. 3)} / 365 \times \text{Perc. di possesso (col. 4)} / 100$

**Quota di canone** =  $\text{Canone di locazione (col. 6)} \times \text{Percentuale di possesso (col. 4)} / 100$

##### **Presenza Casella Casi Particolari**

Se nella casella casi particolari di colonna 7 è presente il codice 4 (*canoni non percepiti*) l'importo del canone di locazione può essere assente.

Se nella casella casi particolari di colonna 7 è presente il codice 5 (*percentuale di locazione diversa dalla percentuale di possesso*) la Quota di canone di locazione è pari al Canone di locazione (col. 6) non rapportato alla percentuale di possesso;

2. Calcolare il **totale delle quote di rendita e delle quote di canone di locazione** determinate per ogni singolo rigo.

Per la determinazione del reddito del fabbricato è necessario fare riferimento ad uno dei casi di seguito esposti che individuano le diverse modalità di compilazione dei righi relativi al singolo fabbricato.

<b>Caso nel quale in almeno un rigo è presente il codice 8 o 14 nel campo “Utilizzo” di col 2</b>
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- se il totale delle quote di rendita è maggiore o eguale al totale delle quote del canone di locazione, il reddito del fabbricato è pari alla quota di rendita, relativa al rigo nel cui campo “Utilizzo” (col. 2) è stato indicato il codice 8 e/o 14 moltiplicata per 0,7 e sommata al totale delle altre quote di rendita (tassazione in base alla rendita).
- se il totale delle quote di rendita è minore del totale delle quote del canone di locazione, il reddito del fabbricato è pari alla quota del canone di locazione, indicata con il codice 8 e/o 14 nel campo “Utilizzo” (col. 2), moltiplicata per 0,7 e sommata al totale delle altre quote del canone di locazione (tassazione in base al canone).

<b>Caso nel quale in almeno un rigo è indicato il codice 3 nel campo “Utilizzo” di col. 2, e in nessuno degli altri rigi è indicato il codice 8 o il codice 14</b>
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Il reddito del fabbricato è dato dal maggiore tra il totale delle quote di rendita e il totale delle quote di canone di locazione.

Quando il totale delle quote di rendita e il totale delle quote di canone di locazione sono uguali si assume la tassazione sulla base della rendita.



**Caso nel quale in almeno un rigo è indicato il codice 4 nel campo “Utilizzo” di col. 2 ed in nessuno degli altri rigi sono indicati i codici 3 e/o 8 e/o 14**

Il reddito del fabbricato è dato sempre dal totale delle quote di canone di locazione anche se di importo pari alla rendita catastale.

Presenza del codice 4 (canoni non percepiti) nella casella casi particolari di colonna 7 in almeno uno dei rigi compilati:

- se in nessuno dei rigi è stato impostato il campo “Canone di locazione” di colonna 6, il reddito del fabbricato è pari al totale delle quote di rendita.
- se, invece, in almeno uno dei rigi è impostato il campo “Canone di locazione” di colonna 6, il reddito del fabbricato è pari al totale delle quote di canone di locazione.

#### **7.5.6.9 Determinazione del reddito del fabbricato diverso da abitazione principale da assoggettare ad imposta sostitutiva**

**Considerare solo i rigi nei quali è stato indicato uno degli utilizzi 3, 4, 8 e 14 e per i quali risulta barrata la casella di col. 11 relativa alla cedolare secca. Non rileva la compilazione della casella “Casi particolari IMU”.**

Al fine della corretta determinazione del reddito dei fabbricati da assoggettare a cedolare secca è necessario distinguere i rigi per i quali spetta l'applicazione dell'aliquota agevolata del **10%** (utilizzo 8) dai rigi per i quali non spetta tale agevolazione (utilizzo 3, 4 e 14).

Con riferimento ai rigi del medesimo fabbricato per i quali non è indicato l'utilizzo 8, il reddito del fabbricato da assoggettare ad aliquota del 21% sarà costituito dal valore maggiore tra il totale delle quote di rendita ed il totale delle quote di canone riferite a tutti i rigi con utilizzo diverso da 8.

Con riferimento ai rigi del medesimo fabbricato nei quali è indicato l'utilizzo 8, il reddito del fabbricato da assoggettare ad aliquota del **10%** sarà costituito dal valore maggiore tra il totale delle quote di rendita ed il totale delle quote di canone riferite a tutti i rigi con utilizzo 8.

#### **DETERMINAZIONE IMPONIBILE CEDOLARE SECCA 21% SINGOLO FABBRICATO (utilizzi 3, 4, e 14)**

1. Per ciascun rigo del singolo fabbricato con un utilizzo diverso da 8 e per il quale risulta barrata la casella “opzione cedolare secca”, calcolare la Quota di rendita e la Quota di canone. Pertanto determinare:

**Quota di rendita** =  $1,05 \times \text{Rendita (col. 1)} \times \text{Giorni di possesso (col. 3)} / 365 \times \text{Perc. di possesso (col. 4)} / 100$

**Quota di canone** =  $\text{Canone di locazione (col. 6)} \times \text{Percentuale di possesso (col. 4)} / 100$

##### **Presenza Casella Casi Particolari**

**Se nella casella casi particolari di colonna 7 è presente il codice 4 (canoni non percepiti) l'importo del canone di locazione può essere assente.**

Se nella casella **casi particolari di colonna 7 è presente il codice 5** (*percentuale di locazione diversa dalla percentuale di possesso*) la Quota di canone di locazione è pari al Canone di locazione (col. 6) non rapportato alla percentuale di possesso;

2. Calcolare **il totale delle quote di rendita e delle quote di canone di locazione** determinate per ogni singolo rigo.

Il reddito del fabbricato da assoggettare ad imposta sostitutiva del 21% è costituito dal maggiore tra il **totale delle quote di rendita ed il totale quote di canone di locazione come sopra determinate.**

L'importo di tale reddito definito “*Imponibile-Fabbricato-Cedolare-Aliquota Ordinaria*”, dovrà essere sommato, arrotondato, agli altri redditi dei fabbricati da assoggettare ad imposta sostitutiva nell'importo definito “*Totale-Imponibile-Fabbricati-Cedolare-Aliquota Ordinaria*”.

**DETERMINAZIONE IMPONIBILE CEDOLARE SECCA 10% SINGOLO FABBRICATO (utilizzo 8)**

1. Per ciascun rigo del singolo fabbricato con un utilizzo 8 e per il quale risulta barrata la casella “opzione cedolare secca”, calcolare la Quota di rendita e la Quota di canone. Pertanto determinare:

**Quota di rendita** =  $1,05 \times \text{Rendita (col. 1)} \times \text{Giorni di possesso (col. 3)} / 365 \times \text{Perc. di possesso (col. 4)} / 100$

**Quota di canone** =  $\text{Canone di locazione (col. 6)} \times \text{Percentuale di possesso (col. 4)} / 100$

**Presenza Casella Casi Particolari**

**Se nella casella casi particolari di colonna 7 è presente il codice 4 (canoni non percepiti) l'importo del canone di locazione può essere assente.**

**Se nella casella casi particolari di colonna 7 è presente il codice 5** (percentuale di locazione diversa dalla percentuale di possesso) la Quota di canone di locazione è pari al Canone di locazione (col. 6) non rapportato alla percentuale di possesso;

2. Calcolare **il totale delle quote di rendita e delle quote di canone di locazione** determinate per ogni singolo rigo.

Il reddito del fabbricato da assoggettare ad imposta sostitutiva con aliquota agevolata del **10%** è costituito dal maggiore tra il **totale delle quote di rendita ed il totale quote di canone di locazione come sopra determinate.**

L'importo di tale reddito definito “*Imponibile-Fabbricato-Cedolare-AliquotaAgevolata*”, dovrà essere sommato, arrotondato, agli altri redditi dei fabbricati da assoggettare ad imposta sostitutiva nell'importo definito “*Totale-Imponibile-Fabbricati-Cedolare-AliquotaAgevolata*”.

### 7.5.6.10 Esempi di determinazione del reddito dei fabbricati

Si propongono alcuni **esempi** di determinazione del reddito dei fabbricati esposto su più righe.

#### **Esempio 1 – opzione cedolare secca**

Dati del fabbricato esposti su due righe

Rendita 2.000    Possesso 100%  
Primo rigo:        Utilizzo 2    giorni 200  
Secondo rigo:    Utilizzo 3    giorni 165    canone 5.000    Opzione cedolare secca

#### **REDDITO NON IMPONIBILE**

$Reddito = (2.000 \times 1,05 \times 200/365) \times 4/3 = 1.534$

#### **CEDOLARE SECCA**

Quota di rendita =  $2.000 \times 1,05 \times 165/365 = 949$   
Canone = 5.000  
Imponibile cedolare secca = 5.000  
Pertanto:  
*Reddito-Fabbricato-Non-Assoggettato-aTassazione* = 1.534  
( da riportare nel rigo 147 del mod. 730-3)  
*Imponibile-Fabbricato-Cedolare-Aliquota Ordinaria* = 5.000

#### **Esempio 2 – opzione cedolare secca**

Dati del fabbricato esposti su tre righe

Rendita 4.000    Possesso 100%  
  
Primo rigo:                      Utilizzo 2    giorni 100  
Secondo rigo:                  Utilizzo 3    giorni 100    canone 3.000  
Terzo rigo:                      Utilizzo 3    giorni 165    canone 1.800    Opzione cedolare secca

#### **REDDITO NON IMPONIBILE**

$Reddito = (4.000 \times 1,05 \times 100/365) \times 4/3 = 1.534$

#### **TASSAZIONE ORDINARIA**

Quota di rendita =  $4.000 \times 1,05 \times 100/365 = 1.151$   
Canone = 3.000  
Reddito a tassazione ordinaria = 3.000

#### **CEDOLARE SECCA**

Quota di rendita =  $4.000 \times 1,05 \times 165/365 = 1.899$   
Canone = 1.800  
  
Imponibile cedolare secca = 1.899  
Pertanto:  
*Reddito-Fabbricato-Non-Assoggettato-aTassazione* = 1.534  
*Imponibile-Fabbricato-Tassazione-Ordinaria* = 3.000  
*Imponibile-Fabbricato-Cedolare-Aliquota Ordinaria* = 1.899

#### **Esempio 3: dati del fabbricato esposti su tre righe e canone convenzionale**

Rendita 4.000    Possesso 100%

Primo rigo:            Utilizzo 2    giorni 100

Secondo rigo: Utilizzo 8 giorni 100 canone 3.000  
Terzo rigo: Utilizzo 8 giorni 165 canone 2.000 Opzione cedolare secca

**REDDITO NON IMPONIBILE**

$Reddito = (4.000 \times 1,05 \times 100/365) \times 4/3 = 1.534$

**TASSAZIONE ORDINARIA**

Quota di rendita =  $4.000 \times 1,05 \times 100/365 = 1.151$

Canone = 3.000

Tassazione in base al canone e riduzione al 70% =  $2.100 (3.000 \times 0,7)$

**CEDOLARE SECCA**

Quota di rendita =  $4.000 \times 1,05 \times 165/365 = 1.899$

Canone = 2.000

Tassazione in base al canone = 2.000

Tale importo è da assoggettare ad aliquota agevolata del 10%

Pertanto:

$Reddito-Fabbricato-Non-Assoggettato-aTassazione = 1.534$

$Imponibile-Fabbricato-Tassazione-Ordinaria = 2.100$

$Imponibile-Fabbricato-Cedolare-AliquotaAgevolata = 2.000$

**Esempio 4: dati del fabbricato esposti su tre righe canone ordinario e convenzionale**

Rendita 1.000 Possesso 100%

Primo rigo: Utilizzo 3 giorni 100 canone 2.000 Opzione cedolare secca

Secondo rigo: Utilizzo 3 giorni 100 canone 3.000 Opzione cedolare secca

Terzo rigo: Utilizzo 8 giorni 165 canone 4.000 Opzione cedolare secca

**CEDOLARE SECCA ALIQUOTA 21%**

Totale Quota di rendita con utilizzo diverso da 8 =

$(1.000 \times 1,05 \times 100/365) + (1.000 \times 1,05 \times 100/365) = 575$

Totale Quota Canone con utilizzo diverso da 8  $(2.000 + 3.000) = 5.000$

Reddito da assoggettare ad aliquota del 21 % risultante dal confronto tra totale Rendita e Totale Canone = 5.000

Pertanto,  $Imponibile-Fabbricato-Cedolare-AliquotaOrdinaria = 5.000$

**CEDOLARE SECCA ALIQUOTA AGEVOLATA 10%**

Totale Quota di rendita con utilizzo 8 =

$(1.000 \times 1,05 \times 165/365) = 475$

Totale Quota Canone con utilizzo 8 = 4.000

Reddito da assoggettare ad aliquota del 10% risultante dal confronto tra totale Rendita e Totale Canone = 4.000

Pertanto,  $Imponibile-Fabbricato-Cedolare-AliquotaAgevolata = 4.000$

**Esempio 5: Immobile per parte di anno adibito ad abitazione principale e per parte di anno locato**

Rendita 1.000 Possesso 100%

Primo rigo: Utilizzo 1 giorni 100

Secondo rigo: Utilizzo 3 giorni 265 canone 3.000

**REDDITO IMPONIBILE ABITAZIONE PRINCIPALE**

$Reddito = (1.000 \times 1,05 \times 100/365) = 288$

**TASSAZIONE ORDINARIA**

Quota di rendita =  $1.000 \times 1,05 \times 265/365 = 762$

Canone = 3.000

Tassazione in base al canone = 3.000

Pertanto:

*Reddito-Fabbricato-Abitazione-Principale-Tassazione-Ordinaria* = 288

Imponibile-Fabbricato-Tassazione-Ordinaria = 3.000

Nel rigo 3 del mod. 730-3 = 3.000

Nel rigo 7 del mod. 730-3 = 288

Nel rigo 12 del mod. 730-3 = 288

**Esempio 6: abitazione principale parzialmente locata per una parte dell'anno**

Rendita 1.000 Possesso 100%

Primo rigo: Utilizzo 1 giorni 100

Secondo rigo: Utilizzo 11 giorni 265 canone 3.000

**REDDITO IMPONIBILE ABITAZIONE PRINCIPALE**

*Reddito* =  $(1.000 \times 1,05 \times 100/365) = 288$

**TASSAZIONE ORDINARIA**

Quota di rendita =  $1.000 \times 1,05 \times 265/365 = 762$

Canone = 3.000

Tassazione in base al canone = 3.000

Pertanto:

*Reddito-Fabbricato-Abitazione-Principale-Tassazione-Ordinaria* = 288

Imponibile-Fabbricato-Tassazione-Ordinaria = 3.000

Nel rigo 3 del mod. 730-3 = 3.000

Nel rigo 7 del mod. 730-3 = 288

Nel rigo 12 del mod. 730-3 = 288

**Esempio 7: abitazione principale parzialmente locata per una parte dell'anno con due contratti**

Rendita 3.000 Possesso 100%

Primo rigo: Utilizzo 1 giorni 65

Secondo rigo: Utilizzo 11 giorni 150 canone 900

Terzo rigo: Utilizzo 12 giorni 150 canone 800

**REDDITO IMPONIBILE ABITAZIONE PRINCIPALE (rigo 1)**

*Reddito-Fabbricato-Abitazione-Principale-Tassazione-Ordinaria* =  $(3.000 \times 1,05 \times 65/365) = 561$

**TASSAZIONE ORDINARIA (righe 2 e 3)**

Totale Quote di rendita =  $(3.000 \times 1,05 \times 150/365) + (3.000 \times 1,05 \times 150/365) = 2.589$

Totale Quote di Canone =  $900 + 800 = 1.700$

Tassazione in base alla rendita = 2.589

Essendo l'importo della rendita maggiore del canone, il reddito del fabbricato imponibile ai fini irpef e risulta pari a:

*Reddito* =  $(3.000 \times 1,05 \times 150/365) + (3.000 \times 1,05 \times 150/365) \times 0,7 = 1294,52 + 906,16 = 2.201$

Pertanto:

*Totale- Reddito-Fabbricato-Abitazione-Principale-Tassazione-Ordinaria* =  $561 + 2.201 = 2.762$

(da riportare nel rigo 7 e nel rigo 12 del mod. 730-3)

**Esempio 8: immobile di lusso destinato ad abitazione principale per una parte dell'anno ed a disposizione per la restante parte dell'anno ubicato nel medesimo comune della nuova abitazione principale**

Primo immobile

Rendita 2.000 Possesso 100%

Primo rigo: Utilizzo 1 giorni 200 Casella Casi particolari IMU = 2

Secondo rigo: Utilizzo 2 giorni 165 Casella Casi particolari IMU = 3

#### Secondo Immobile

Rendita 1.000 Possesso 100%

Terzo rigo: Utilizzo 1 giorni 165

#### **REDDITO ABITAZIONE PRINCIPALE (rigo 1)**

**Reddito-Fabbricato-Abitazione-Principale-Non-Assoggettato-aTassazione** =  $(2.000 \times 1,05 \times 200/365) = 1.150$

#### **REDDITO RIGO 2**

Quote di rendita =  $(2.000 \times 1,05 \times 4/3 \times 165/365) = 1.266$

**Reddito-Fabbricato-Non-Assoggettato-aTassazione** = 50% di 1.266 = 633

**Imponibile-Fabbricato-Tassazione-Ordinaria** = 50% di 1.266 = 633

#### **REDDITO ABITAZIONE PRINCIPALE SECONDO IMMOBILE (rigo 3)**

**Reddito-Fabbricato-Abitazione-Principale-Tassazione-Ordinaria** =  $(1.000 \times 1,05 \times 165/365) = 475$

Nel **rigo 3** del mod 730-3 riportare = **633**

Nel **rigo 7** del mod 730-3 riportare = **475**

Nel **rigo 12** del mod 730-3 riportare = **475**

Nel **rigo 147** del mod 730-3 riportare = **633**

Nel **rigo 148** del mod 730-3 riportare = **1.150**

#### **7.5.6.11 Messaggi**

Deve essere data comunicazione al contribuente dell'applicazione dell'agevolazione fiscale prevista, **nel caso del codice '8' e del codice 12** (codice: B03), per chi aderisce ai "Contratti tipo" mediante il messaggio: "E' stata riconosciuta l'agevolazione prevista per legge a favore delle locazioni a canone convenzionale" ovvero, **nel caso del codice '14' e assenza dell'opzione per cedolare secca, mediante il messaggio: "E' stata riconosciuta l'agevolazione di cui all'art. 5 dell'O.M. n. 3813 del 29 settembre 2009 prevista per chi ha stipulato un contratto di locazione con soggetti colpiti dal sisma in Abruzzo"** (codice: B05)

#### **7.5.7 Reddito totale dei fabbricati e modalita' di arrotondamento**

Calcolare "**Totale-Imponibile-Fabbricati-Tassazione-Ordinaria**" come somma dei redditi dei singoli fabbricati da assoggettare a tassazione ordinaria e definiti "**Imponibile-Fabbricato-Tassazione-Ordinaria**" **determinati** con le modalità descritte nei precedenti paragrafi. Riportare la somma degli importi definiti nel **rigo 3** del Riepilogo dei redditi del Mod. 730-3 "Prospetto di liquidazione".

Calcolare "**Totale-Reddito-Fabbricati-Abitazione-Principale-Tassazione-Ordinaria**" come somma dei redditi relativi alle abitazioni principali e pertinenze definiti "**Reddito-Fabbricato-Abitazione-Principale-Tassazione-Ordinaria**" **determinati** con le modalità descritte nei precedenti paragrafi. Riportare tale somma **nel rigo 7 e nel rigo 12** del Mod. 730-3 "Prospetto di liquidazione".

Calcolare "**Totale-Imponibile-Fabbricati-Cedolare-Aliquota Ordinaria**" come somma dei redditi dei singoli fabbricati da assoggettare ad imposta sostitutiva del 21% e definiti "**Imponibile-Fabbricati-Cedolare-Aliquota Ordinaria**" **determinati** con le modalità descritte nei precedenti paragrafi.

Calcolare "**Totale-Imponibile-Fabbricati-Cedolare-Aliquota Agevolata**" come somma dei redditi dei singoli fabbricati da assoggettare ad imposta sostitutiva del 10% e definiti "**Imponibile-Fabbricati-Cedolare-Aliquota Agevolata**" **determinati** con le modalità descritte nei precedenti paragrafi.

La somma degli importi definiti Totale-Imponibile-Fabbricati-Cedolare-Aliquota Ordinaria e Totale-Imponibile-Fabbricati-Cedolare-Aliquota Agevolata va riportata nel rigo 6 del mod. 730-3 (Imponibile Cedolare Secca).

Calcolare “**Totale-Reddito-Fabbricati-Abitazione-Principale-Non-Assoggettato-aTassazione**” come somma dei redditi relativi alle abitazioni principali e pertinenze definiti “**Reddito-Fabbricato-Abitazione-Principale-Non-Assoggettato-aTassazione**,” determinati con le modalità descritte nei precedenti paragrafi. Riportare tale somma nel rigo **148** del Mod. 730-3 “Prospetto di liquidazione”.

Calcolare “**Totale- Reddito-Fabbricati-Non-Assoggettati-aTassazione**” come somma dei redditi dei singoli fabbricati da **non** assoggettare a tassazione definiti “**Reddito-Fabbricato-Non-Assoggettato-aTassazione**” determinati con le modalità descritte nei precedenti paragrafi. Riportare tale somma nel rigo **147** del Mod. 730-3 “Prospetto di liquidazione”.

**I criteri da adottare per l’arrotondamento dei redditi dei fabbricati sono quelli di seguito riportati.**

Il reddito di ogni singolo fabbricato è denominato:

- Imponibile-Fabbricato-Tassazione-Ordinaria
- Imponibile-Fabbricati-Cedolare-AliquotaOrdinaria
- Imponibile-Fabbricati-Cedolare-AliquotaAgevolata
- Reddito-Fabbricato-Abitazione-Principale-Tassazione-Ordinaria
- **Reddito-Fabbricato-Abitazione-Principale-Non-Assoggettato-aTassazione**
- **Reddito-Fabbricato-Non-Assoggettato-aTassazione**

deve essere arrotondato all’unità di euro prima di farlo concorrere alla somma da riportare nel relativo totale (Totale-Imponibile-Fabbricati-Tassazione-Ordinaria, Totale-Imponibile-Fabbricati-Cedolare-AliquotaOrdinaria, Totale-Imponibile-Fabbricati-Cedolare-AliquotaAgevolata, Totale-Reddito-Fabbricati-Abitazione-Principale e Totale- Reddito-Fabbricati-Non-Assoggettati-aTassazione).

## **8 REDDITI DI LAVORO DIPENDENTE E ASSIMILATI (QUADRO C)**

### **8.1 CONTROLLI DA EFFETTUARE**

I controlli devono essere effettuati relativamente ad ogni rigo del Quadro C compilato.

Per ogni rigo compilato da C1 a C3 e da C6 a C8 deve essere sempre presente il reddito.

I dati devono essere sempre indicati dal contribuente anche se l'assistenza è prestata direttamente dal sostituto d'imposta.

#### **8.1.1 Sez. I – redditi assimilati per i quali la detrazione e' rapportata al periodo di lavoro**

##### **Casella Casi Particolari**

Il dato può assumere i valori "1" o "2" o "4" o "5".

Può essere presente solo se è stato compilato almeno uno dei rigi da C1 a C3 nei quali a colonna 1 è presente il codice 2 o 3 o 4 o 5 ovvero almeno uno dei rigi da C6 a C8 per quali non è barrata la casella di colonna 1 "Assegno del coniuge".

Qualora la casella risulti compilata nei casi non ammessi, la stessa si deve considerare assente sia nella fornitura telematica del mod. 730 da inviare all'agenzia delle Entrate che nel modello cartaceo da consegnare al contribuente. Di tale circostanza deve essere data apposita indicazione nelle annotazioni al modello 730-3 (codice: C07).

##### **Casella di colonna 1**

**Il dato è obbligatorio** e può assumere i valori 1, 2, 3, 4, 5, 6, **7 e 8** (1-Pensione, 2-lavoro dipendente sia a tempo indeterminato che a tempo determinato, 3-lavori socialmente utili, 4-frontalieri, 5-Campione d'Italia Lavoro dipendente, 6-Campione d'Italia Pensione, **7-Pensione in favore dei superstiti corrisposte agli orfani, 8-pensione in favore dei superstiti corrisposte agli orfani Campione d'Italia**).

##### **Casella di colonna 2**

Se nella casella di colonna 1 è stato indicato il valore "2" ovvero il valore "3" ovvero il valore "4" ovvero il valore "5", il dato è obbligatorio e può assumere i valori "1" (Contratto di lavoro a tempo indeterminato) e "2" (Contratto di lavoro a tempo determinato).

##### **Periodo di lavoro – rigo C5 colonne 1 e 2**

**Giorni di lavoro dipendente** - rigo C5 col. 1: può assumere un valore compreso tra 0 e 365. Il dato può essere presente solo se nella sezione I del quadro C è stato indicato almeno un reddito di lavoro dipendente (**rigi da C1 a C3 per i quali nella relativa casella di colonna 1 è impostato il codice 2, 3, 4 o 5**).

**Giorni di pensione** - rigo C5 col. 2: può assumere un valore compreso tra 0 e 365. Il dato può essere presente solo se nella sezione I del quadro C è stato indicato almeno un reddito da pensione (**rigi da C1 a C3 per i quali nella relativa casella di colonna 1 è impostato il codice 1, 6, 7 o 8**).

##### **Presenza sia dei giorni di lavoro dipendente che dei giorni di pensione**

Qualora risulti compilata sia la colonna 1 che la colonna 2, la somma dei giorni di lavoro dipendente e pensione non può eccedere 365.

Se la somma delle colonne 1 e 2 è superiore a 365 è necessario distinguere il caso in cui l'assistenza fiscale è prestata da un CAF o professionista abilitato da quello nel quale è prestata da un sostituto d'imposta essendo diversi i rispettivi adempimenti.

Il Centro di Assistenza Fiscale o il professionista abilitato con la verifica della documentazione rilevante ai fini fiscali (in particolare utilizzando le informazioni presenti nelle certificazioni dei redditi di lavoro dipendente), riconduce il totale dei giorni di lavoro dipendente e di pensione nel limite di 365 giorni, tenendo conto, nell'imputazione dei giorni, che nella generalità dei casi, la detrazione per redditi di lavoro dipendente è più favorevole di quella prevista per i redditi di pensione. Il rigo C5 così ridefinito deve essere riportato sia nel modello 730 cartaceo consegnato all'assistito (in sostituzione del dato



originariamente indicato dal contribuente) che nella fornitura da trasmettere in “via telematica” all’Agenzia delle Entrate. Di tale situazione deve essere data comunicazione al contribuente con apposito messaggio. (codice: C01)

La presenza di una somma di giorni di lavoro dipendente e pensione superiore a 365 comporta invece, per il Sostituto d’imposta, l’impossibilità di rideterminare correttamente il numero di giorni di lavoro dipendente e di pensione e di proseguire quindi nell’assistenza fiscale. L’esclusione dall’assistenza fiscale deve essere comunicata con apposito messaggio al contribuente.

**ISTRUZIONI RISERVATE AI CAF ED AI PROFESSIONISTI ABILITATI IN PRESENZA DI REDDITI PER LAVORI SOCIALMENTE UTILI**

(importi indicati nei righi da C1 a C3 per i quali la casella di colonna 1 è impostata con il **valore “3”**)  
Verificare se i redditi per lavori socialmente utili concorrono o meno al reddito complessivo nel seguente modo:

se la somma degli importi dei righi da 1 a 5 del mod. 730-3 (colonna 1 per il dichiarante e colonna 2 per il coniuge) diminuita del totale redditi per lavori socialmente utili (determinato come descritto nelle istruzioni al rigo 11 del mod. 730-3) è superiore a euro 9.296 i redditi per lavori socialmente utili concorrono al reddito complessivo; nel caso in cui tale somma sia inferiore o uguale a euro 9.296 i redditi per lavori socialmente utili NON concorrono al reddito complessivo.

Nel caso in cui i redditi per lavori socialmente utili NON concorrono al reddito complessivo, non spettando in questo caso per tali redditi la detrazione per redditi di lavoro dipendente di cui all’art. 13 del TUIR, i giorni relativi a tale rapporto di lavoro non concorrono al totale dei giorni da indicare nel modello 730 e quindi è necessario provvedere ad imputare correttamente nel rigo **C5** del quadro C i giorni di lavoro dipendente ed i giorni di pensione, utilizzando le informazioni presenti nelle certificazioni dei redditi di lavoro dipendente.

Il rigo **C5** così ridefinito deve essere riportato sia nel modello 730 cartaceo consegnato all’assistito (in sostituzione del dato originariamente indicato dal contribuente) che nella fornitura da trasmettere in “via telematica” all’Agenzia delle Entrate. Di tale situazione deve essere data comunicazione al contribuente con apposito messaggio. (codice: C02)

### **8.1.1.1 Rigo C4 – controlli e modalita' di calcolo somme per premi di risultato**

#### **8.1.1.1.1 Generalità**

L'articolo 1, commi 182-190 della legge 28 dicembre 2015, n. 208 (legge di Stabilità 2016) ha previsto misure fiscali agevolative per le retribuzioni premiali, anche in collegamento con la partecipazione dei dipendenti all'organizzazione del lavoro, nonché per lo sviluppo del welfare aziendale, che si sostanzia nell'attribuzione di opere, servizi nonché in alcuni casi somme sostitutive (benefit), connotati da particolari rilevanza sociale.

In particolare il comma 182 dell'articolo 1 della legge di Stabilità prevede l'applicazione di una imposta sostitutiva dell'IRPEF e delle addizionali regionale e comunale nella misura del 10 per cento, salvo espressa rinuncia scritta del prestatore di lavoro, ai premi di risultato di ammontare variabile la cui corresponsione sia legata ad incrementi di produttività, redditività, qualità, efficienza ed innovazione, nonché alle somme erogate sotto forma di partecipazione agli utili dell'impresa, entro il limite di importo di **3.000** euro lordi, elevato a **4.000** euro (comma 189) per le aziende che coinvolgono pariteticamente i lavoratori nell'organizzazione del lavoro.

Si rimanda per ulteriori informazioni alle indicazioni contenute nella Circolare 28/E del 15 giugno 2016.

### **CONTROLLI**

Qualora le caselle di colonna 1, 3, **7 e 8** non risultino conformi ai controlli di seguito descritti, tutti i campi di tutti i righi C4 compilati si devono considerare assenti, sia nella fornitura telematica del mod. 730 da inviare all'agenzia delle Entrate che nel modello cartaceo da consegnare al contribuente. Tale situazione comporta la non effettuazione delle operazioni di liquidazione e di conguaglio e quindi deve essere comunicata all'assistito l'esclusione dall'assistenza fiscale ed il conseguente obbligo di ripresentare la dichiarazione dei redditi 3 (**codice: C15**).

#### **Casella di colonna 1**

La casella può assumere solo i valori "1" o "2". E' obbligatoria se risulta compilato almeno uno dei campi del rigo.

#### **Casella di colonna 7 e casella di colonna 8 (Tassazione ordinaria e tassazione sostitutiva)**

La casella di colonna **7 o 8** può essere presente solo sul primo modulo ed è obbligatoria se risulta compilato almeno uno dei campi delle colonne da 1 a 4 in uno dei righi C4 compilati **e non è barrata la casella "Assenza requisiti" di col. 9**.

Le caselle di colonna **7 e 8** non possono essere entrambe barrate.

#### **Importo di colonna 3 (Somme imposta sostitutiva)**

La colonna 3 (importi assoggettati ad imposta sostitutiva) deve risultare compilata in presenza di un importo nella colonna 4 (ritenute operate per imposta sostitutiva); nel caso di dichiarazione integrativa, la colonna 3 può anche risultare assente.

### **MODALITA' DI CALCOLO**

**Per la gestione dell'agevolazione fiscale prevista per le somme erogate per premi di risultato è necessario procedere come segue.**

Nel prosieguo sono fornite indicazioni per la determinazione delle seguenti entità tributarie necessarie al fine del trattamento delle somme erogate per premi di risultato:

- *Totale\_Somme\_Tassazione\_Ordinaria*
- *Totale\_Somme\_Imposta\_Sostitutiva*
- *Totale\_Ritenute\_Imposta\_Sostitutiva*
- *Totale\_Benefit*
- *Limite\_Agevolazione*

**Calcolare:**

- **Totale\_Somme\_Tassazione\_Ordinaria** pari alla somma delle colonne 2 di tutti i righi compilati
- **Totale\_Somme\_Imposta\_Sostitutiva** pari alla somma delle colonne 3 di tutti i righi compilati
- **Totale\_Ritenute\_Imposta\_Sostitutiva** pari alla somma delle colonne 4 di tutti i righi compilati
- **Totale\_Benefit\_Codice\_2** = pari alla somma delle colonne 5 di tutti i righi compilati per il quale nella colonna 1 è indicato il codice 2
- **Totale\_Benefit\_Codice\_1** = pari alla somma delle colonne 5 di tutti i righi compilati per il quale nella colonna 1 è indicato il codice 1;
- **Totale\_Benefit\_Codice\_2\_Tass\_Ord** = pari alla somma delle colonne 6 di tutti i righi compilati per il quale nella colonna 1 è indicato il codice 2
- **Totale\_Benefit\_Codice\_1\_Tass\_Ord** = pari alla somma delle colonne 6 di tutti i righi compilati per il quale nella colonna 1 è indicato il codice 1; Se la somma è superiore ad euro 3.000, va ricondotta ad euro 3.000.

**8.1.1.1.2 Assenza Requisiti (Casella col. 9 barrata)**

Da quest'anno nel rigo C5 è presente la casella "Assenza requisiti" (col. 9) che può essere barrata dal contribuente in assenza dei requisiti previsti per fruire delle agevolazioni fiscali per i premi di risultato (ad esempio superamento dei limiti reddituali riferiti al precedente anno d'imposta ovvero premio di produzione erogato non in forza di un contratto di secondo livello).

Nel caso di casella barrata, l'ammontare complessivo delle somme già assoggettate dal sostituto d'imposta ad imposta sostitutiva e l'ammontare complessivo dei benefit erogati sono da assoggettare a tassazione ordinaria. Le somme eventualmente trattenute dal sostituto d'imposta a titolo di imposta sostitutiva devono essere considerate come ritenute a titolo d'acconto e confluiscono, insieme alle altre ritenute subite, nell'importo del rigo 59 del mod. 730-3.

**Pertanto, in presenza della casella di colonna 9 barrata, procedere come segue:**

Calcolare **Incremento\_Reddito** =

**Totale\_Somme\_Imposta\_Sostitutiva + Totale\_Benefit\_Codice\_1 + Totale\_Benefit\_Codice\_2**

L'importo **Incremento\_Reddito** come sopra determinato deve essere sommato agli altri importi da indicare nel **rigo 4 del mod. 730-3** (redditi di lavoro dipendente ed assimilati);

L'importo di **Totale\_Ritenute\_Imposta\_Sostitutiva** deve essere sommato agli altri importi da indicare nel **rigo 59 del mod. 730-3** (Ritenute).

### 8.1.1.1.3 Presenza Requisiti (Casella col. 9 non barrata)

Il comma 184 dell'art. 1 della legge 208 del 2015 prevede che le somme e i valori di cui al comma 4 dell'articolo 51 del TUIR concorrano a formare il reddito di lavoro dipendente secondo le regole ivi previste e non siano soggetti all'imposta sostitutiva disciplinata dai commi da 182 a 191, anche nell'eventualità in cui gli stessi siano fruiti, per scelta del lavoratore, in sostituzione, in tutto o in parte, delle somme di cui al comma 182.

Pertanto, ai fini del trattamento fiscale dei premi di produzione, le somme e i valori di cui al comma 4 dell'art. 51 del TUIR, fruiti per scelta del lavoratore in sostituzione delle somme per premi di produzione, anche concorrendo alla formazione del reddito complessivo devono essere considerate ai fini dell'applicazione del limite di euro 3.000 (ovvero 4.000).

Da quest'anno a tale fine nel rigo C4 è stata prevista il campo "**Benefit tassazione Ordinaria**" (colonna 6) nel quale riportare tali valori desumendoli dalla Certificazione Unica rilasciata dal sostituto d'imposta.

**Se la casella di colonna 9 non è barrata procedere come di seguito descritto.**

Calcolare **Totale\_Premio\_cod\_2** sommando per ciascun rigo C4 per il quale nella colonna 1 è indicato il codice 2 i seguenti importi:

$C4 \text{ col. } 2 + C4 \text{ col. } 3 + C4 \text{ col. } 5 + \text{C4 col. } 6$  (si ricorda che con riferimento al singolo rigo le colonne 2 e 3 sono tra loro alternative)

Al fine di individuare l'importo massimo agevolabile, procedere come di seguito descritto:

- Se **Totale\_Premio\_cod\_2** è minore o uguale di **3.000**, **Limite = 3.000**
- Se **Totale\_Premio\_cod\_2** è compreso tra **3.001 e 4.000** (estremo compreso),  
**Limite = Totale\_Premio\_cod\_2**
- Se **Totale\_Premio\_cod\_2** è maggiore di **4.000**, **Limite = 4.000**  
**Limite\_Agevolazione =**  
**Limite - Totale\_Benefit\_Codice\_1\_Tass\_Ord - Totale\_Benefit\_Codice\_2\_Tass\_Ord**

se **Totale\_Benefit\_Codice\_1** (come sopra calcolato) è superiore a **3.000**, calcolare nell'ordine:

- **Benefit\_Codice\_1\_Eccedente = Totale\_Benefit\_Codice\_1 - 3.000**
- l'importo **Totale\_Benefit\_Codice\_1** va ricondotto a **3.000**

**Totale\_Benefit = Totale\_Benefit\_Codice\_1 + Totale\_Benefit\_Codice\_2**

Ai fini della gestione delle somme erogate per premi di risultato è necessario tenere conto delle seguenti situazioni:

- opzione espressa dal contribuente per la modalità di tassazione (**colonne 7 tassazione ordinaria o colonna 8 tassazione sostitutiva**);
- ammontare dell'importo già assoggettato ad imposta sostitutiva dal datore di lavoro ed indicato nella colonna 3;
- ammontare dei Benefit indicati a colonna 5.

Al fine di pervenire correttamente sia alla ricomposizione del reddito complessivo, qualora in sede di dichiarazione si intenda modificare la tipologia di tassazione adottata dal sostituto d'imposta, che alla determinazione dell'imposta sostitutiva, è necessario operare come di seguito riportato.

**Determinare Capienza Agevolazione**

**Se Totale Benefit è maggiore di Limite Agevolazione**

*Capienza\_Agevolazione* è pari a zero.

In questo caso la parte eccedente del Benefit va assoggettato a tassazione Ordinaria e pertanto calcolare:

***Incremento\_Redito = Totale\_Benefit - Limite\_Agevolazione + Benefit\_Codice\_1\_Eccedente***

L'importo *Incremento\_Redito* come sopra determinato deve essere sommato agli altri importi da indicare nel **rigo 4 del mod. 730-3** (redditi di lavoro dipendente ed assimilati);

**Se Totale Benefit è minore o uguale di Limite Agevolazione**

***Capienza\_Agevolazione = Limite\_Agevolazione - Totale\_Benefit***

***Incremento\_Redito = Benefit\_Codice\_1\_Eccedente***

L'importo *Incremento\_Redito* come sopra determinato deve essere sommato agli altri importi da indicare nel **rigo 4 del mod. 730-3** (redditi di lavoro dipendente ed assimilati);

**OPZIONE TASSAZIONE ORDINARIA (Colonna 7 del rigo C4 barrata)**

In questo caso l'importo di *Totale\_Somme\_Imposta\_Sostitutiva* deve essere sommato agli altri importi da indicare nel **rigo 4 del mod. 730-3** (redditi di lavoro dipendente ed assimilati);

L'importo di *Totale\_Ritenute\_Imposta\_Sostitutiva* deve essere sommato agli altri importi da indicare nel **rigo 59 del mod. 730-3** (Ritenute).

**Esempio:**

**Un solo rigo C4 compilato**

C4 col. 1 = 1

C4 col. 3 = 3.000 (*Totale\_Somme\_Imposta\_Sostitutiva*)

C4 col. 4 = 300 (*Totale\_Ritenute\_Imposta\_Sostitutiva*)

C4 col. 7 barrata (opzione tassazione ordinaria)

Il **rigo 4 del mod. 730-3** sarà rideterminato sommando l'importo di euro 3.000 di colonna 3.

Nel **rigo 59** del mod. 730-3 dovrà essere riportato l'importo di euro 300 di col. 4.

**OPZIONE TASSAZIONE SOSTITUTIVA (Colonna 8 del rigo C4 barrata) ED IMPORTO DI Totale Somme Imposta Sostitutiva MINORE O UGUALE DI Capienza Agevolazione**

**Determinazione dell'ammontare da assoggettare ad imposta sostitutiva**

- Determinare 
$$\frac{Capienza\_Sostitutiva}{Totale\_Somme\_Imposta\_Sostitutiva} = Capienza\_Agevolazione -$$
- Determinare *Importo\_Tassazione\_Sostitutiva* è pari al minore importo tra *Capienza\_Sostitutiva* e *Totale\_Somme\_Tassazione\_Ordinaria*.

**Determinazione del reddito da sottrarre dagli importi che concorrono alla formazione del rigo 4 del mod. 730-3 (redditi di lavoro dipendente ed assimilati)**

Dalla somma dei redditi di lavoro dipendente ed assimilati che concorrono alla formazione dell'importo da riportare nel rigo 4 del mod. 730-3 deve essere sottratto **Importo\_Tassazione\_Sostitutiva**.

**Si precisa che se il risultato è negativo lo stesso va ricondotto a zero.**

**Base imponibile ed Imposta sostitutiva**

- Determinare **Base Imponibile Sostitutiva** = Importo\_Tassazione\_Sostitutiva + Totale\_Somme\_Imposta\_Sostitutiva (ridurre a **Capienza Agevolazione** se il risultato è superiore)
- Determinare Imposta\_Sostitutiva = Base Imponibile\_Sostitutiva x 0,10
- Determinare A = Imposta\_Sostitutiva – Totale\_Ritenute\_Imposta\_Sostitutiva

**Se il valore di A è positivo**, tale importo deve essere riportato nel rigo 98 ovvero nel rigo 118 per il coniuge del mod. 730-3.

In particolare, **se tale importo è maggiore di 12 euro**, riportare lo stesso nella colonna **7** (“Importi da trattenere/versare”) del rigo 98 del mod. 730-3 se lo stesso è riferito al dichiarante ovvero nella colonna **7** del rigo 118 del mod. 730-3 se lo stesso è riferito al coniuge.

**Se tale importo è maggiore di zero e minore o uguale a 12 euro**, riportare lo stesso nella colonna **6** (“Importi da non versare”) del rigo 98 del mod. 730-3 se lo stesso è riferito al dichiarante ovvero nella colonna **6** del rigo 118 del mod. 730-3 se lo stesso è riferito al coniuge.

**Se invece, il valore di A è negativo**, tale importo deve essere sommato in valore assoluto (senza essere preceduto dal segno meno) agli altri importi da indicare nel **rigo 59** del mod. 730-3 (Ritenute col. 1 per il dichiarante e col. 2 per il coniuge).

#### ESEMPIO

##### Primo rigo C4

C4 col. 1 = 1

C4 col. 2 = 1000

C4 col. 3 = 0

C4 col. 4 = 0

C4 col. 5 = 0

**C4 col. 6 = 0**

**C4 col. 8** barrata (opzione tassazione sostitutiva)

##### Secondo rigo C4

C4 col. 1 = 2

**C4 col. 2 = 2800**

C4 col. 3 = 0

C4 col. 4 = 0

C4 col. 5 = 0

**C4 col. 6 = 0**

Totale\_Premio\_cod\_2 = **2800** pertanto Limite\_Agevolazione = **3.000**

Essendo Totale\_Benefit = 0, Capienza\_Agevolazione = **3000**

Totale\_Somme\_Imposta\_Sostitutiva = 0

Essendo Totale\_Somme\_Imposta\_Sostitutiva minore o uguale di Capienza\_Agevolazione, allora

Capienza\_Sostitutiva = **3000**

Totale\_Somme\_Tassazione\_Ordinaria = **3800**

Importo\_Tassazione\_Sostitutiva = **3000**

Dalla somma dei redditi di lavoro dipendente ed assimilati che concorrono alla formazione dell'importo da riportare nel rigo 4 del mod. 730-3 deve essere sottratto **3000**

Base Imponibile\_Sostitutiva = **3000**

Imposta\_Sostitutiva = **3000** x 0,10 = **300** da riportare nel rigo 98 del mod. 730-3

**OPZIONE TASSAZIONE SOSTITUTIVA (Colonna 8 del rigo C4 barrata) ED IMPORTO DI Totale\_Somme\_Imposta\_Sostitutiva MAGGIORE DI Capienza Agevolazione**

Determinazione del reddito da aggiungere agli altri importi che concorrono alla formazione del rigo 4 del mod. 730-3 (redditi di lavoro dipendente ed assimilati)

Determinare **Importo\_Tassazione\_Ordinaria** = **Totale\_Somme\_Imposta\_Sostitutiva** – **Capienza\_Agevolazione**

L'ammontare dell' **Importo\_Tassazione\_Ordinaria** come sopra determinato deve essere sommato agli altri importi da indicare nel rigo 4 del mod. 730-3 (redditi di lavoro dipendente ed assimilati);

Si precisa che nel caso di importo del rigo **Totale\_Somme\_Imposta\_Sostitutiva non superiore a Capienza\_Agevolazione**, non deve essere sommato alcun importo agli altri redditi da riportare nel rigo 4 del mod. 730-3.

#### Imposta sostitutiva

Determinare **A** = (**Capienza\_Agevolazione** x 0.10) – **Totale\_Ritenute\_Imposta\_Sostitutiva**

**Se il valore di A è positivo**, tale importo deve essere riportato nel rigo 98 ovvero nel rigo 118 per il coniuge del mod. 730-3.

In particolare, **se tale importo è maggiore di 12 euro**, riportare lo stesso nella colonna **7** (“*Importi da trattenere/versare*”) del rigo 98 del mod. 730-3 se lo stesso è riferito al dichiarante ovvero nella colonna **7** del rigo 118 del mod. 730-3 se lo stesso è riferito al coniuge.

**Se tale importo è maggiore di zero e minore o uguale a 12 euro**, riportare lo stesso nella colonna **6** (“*Importi da non versare*”) del rigo 98 del mod. 730-3 se lo stesso è riferito al dichiarante ovvero nella colonna **6** del rigo 118 del mod. 730-3 se lo stesso è riferito al coniuge.

**Se invece, il valore di A è negativo**, tale importo deve essere sommato in valore assoluto (senza essere preceduto dal segno meno) agli altri importi da indicare nel rigo **59** del mod. 730-3 (Ritenute col. 1 per il dichiarante e col. 2 per il coniuge).

#### ESEMPIO

Primo Rigo C4

C4 col. 1 = 1

C4 col. 2 = 0

C4 col. 3 = 1.000

C4 col. 4 = 100

C4 col. 5 = 200

**C4 col. 6 = 0**

C4 **col. 8** = barrata

Secondo Rigo C4

C4 col. 1 = 2

C4 col. 2 = 0

C4 col. 3 = **2.800**

C4 col. 4 = **280**

C4 col. 5 = 600

**C4 col. 6 = 0**

Totale\_Premio\_cod\_2 = **3.400**

Limite\_Agevolazione = **3.400**

Totale\_benefit = 800

Capienza\_Agevolazione = **3.400** – 800 = **2.600**

Totale\_Somme\_Tassazione\_ordinaria = 0

Totale\_Somme\_Imposta\_Sostitutiva = **3.800**

Totale\_Ritenute\_imposta\_Sostitutiva = **380**

Ci troviamo nel caso nel quale Totale\_Somme\_Imposta\_Sostitutiva (**3.800**) è maggiore di Capienza\_Agevolazione (**2.600**)

Importo\_Tassazione\_Ordinaria = **3.800** – **2.600** = 1.200 tale importo va sommato agli altri importi da indicare nel rigo 4 del mod. 730-3

$A = (2.600 \times 0,10) - 380 = 260 - 380 = - 120$  da tale importo va sommato agli altri importi da indicare nel rigo 59 del mod. 730-3



### 8.1.1.2 Quadro C - Frontalieri

I redditi prodotti in zone di frontiera sono imponibili ai fini IRPEF per la parte eccedente 7.500 euro.

Per determinare l'ammontare della quota di reddito esente operare come di seguito descritto:

Calcolare il "Totale redditi frontalieri" pari alla somma degli importi indicati nella colonna 3 dei rigli da C1 a C3, per i quali è stato riportato il **codice 4** nella colonna 1;

Se il "Totale redditi frontalieri" è superiore o uguale a 7.500 euro, la "Quota esente" è pari a 7.500;

Se il "Totale redditi frontalieri" è inferiore a 7.500 euro, la "Quota esente" è pari a "Totale redditi frontalieri".

Dalla somma dei redditi di lavoro dipendente ed assimilati che concorrono alla formazione dell'importo da riportare nel rigo 4 del mod. 730-3 deve essere sottratto l'importo della "Quota esente" come sopra determinato.

#### Istruzioni riservate ai caf ed ai professionisti abilitati in presenza di redditi prodotti in zona di frontiera

Nel caso in cui i redditi prodotti in zone di frontiera siano inferiori o uguali alla quota esente, non spettando in questo caso per tali redditi la detrazione per redditi di lavoro dipendente di cui all'art. 13 del TUIR, i giorni relativi a tale rapporto di lavoro non concorrono al totale dei giorni da indicare nel modello 730 e quindi è necessario provvedere ad imputare correttamente nel rigo C5 del quadro C i giorni di lavoro dipendente ed i giorni di pensione, utilizzando le informazioni presenti nelle certificazioni dei redditi di lavoro dipendente. Il rigo C5 così ridefinito deve essere riportato sia nel modello 730 cartaceo consegnato all'assistito (in sostituzione del dato originariamente indicato dal contribuente) che nella fornitura da trasmettere in "via telematica" all'Agenzia delle Entrate. Di tale situazione deve essere data comunicazione al contribuente con apposito messaggio. (codice: C08)".

### 8.1.1.3 Quadro C – Agevolazioni particolari (Campione d'Italia e Pensione Orfani)

A decorrere dal 1° gennaio 2015, per i contribuenti residenti a **Campione d'Italia**, i redditi di lavoro e di pensione, prodotti in euro, concorrono alla formazione del reddito complessivo per l'importo eccedente i 6.700 euro.

Inoltre, l'art. 1 comma 249 della legge 11 dicembre 2016, n. 232 (Legge di Stabilità 2017) ha previsto a decorrere dall'anno di imposta 2017 **un'esclusione dal reddito delle quote di pensione in favore dei superstiti corrisposte agli orfani**; l'esclusione opera fino ad un **limite di importo pari a 1.000 euro**.

Si è ritenuto, in sede interpretativa, che l'agevolazione prevista per i redditi di lavoro dipendente e/o Pensione corrisposte in euro ai contribuenti residenti a Campione d'Italia e la nuova agevolazione per le pensioni corrisposte agli orfani siano tra loro cumulabili. Pertanto, ad esempio, per una pensione **in favore dei superstiti** corrisposta (in euro) ad un orfano residente Campione d'Italia, l'esenzione totale ammonta ad euro 7.700.

**Ai fine della gestione delle agevolazioni in oggetto, e della loro cumulabilità, proseguire come di seguito descritto.**

**Determinare l'ammontare della quota di reddito di lavoro dipendente e pensione, rilevante ai fini dell'agevolazione prevista per Campione d'Italia:**

Calcolare il "**Tot\_Lav\_dip\_Campione\_d'Italia**" pari alla somma degli importi indicati nella colonna 3 dei rigli da C1 a C3, per i quali è stato riportato il codice 5 nella colonna 1;

Calcolare il "**Tot\_Pensione\_Campione d'Italia**" pari alla somma degli :

importi indicati nella colonna 3 dei rigli da C1 a C3, per i quali è stato riportato il codice **6** nella col. 1

e degli importi indicati nella colonna 3 dei righi da C1 a C3, per i quali è stato riportato il codice **8** nella col. 1.

Calcolare “Percentuale\_Esenzione\_Lav\_Dip\_Campione\_d’Italia” =  
$$\frac{\text{Tot\_Lav\_dip\_Campione\_d’Italia}}{(\text{Tot\_Lav\_dip\_Campione\_d’Italia} + \text{Tot\_Pensione\_Campione\_d’Italia})}$$

Calcolare “**Quota\_Esenzione\_LavDip\_Campione\_d’Italia**” =  
$$6.700 \times \text{Percentuale\_Esenzione\_Lav\_Dip\_Campione\_d’Italia}$$
 (arrotondare all’unità di euro l’importo così determinato)

Se Quota\_Esenzione\_LavDip\_Campione\_d’Italia è maggiore di Tot\_Lav\_dip\_Campione\_d’Italia,  
Quota\_Esenzione\_LavDip\_Campione\_d’Italia è pari a Tot\_Lav\_dip\_Campione\_d’Italia.

Calcolare “**Quota\_Esenzione\_Pensione\_Campione\_d’Italia**” =

$$6.700 - \text{Quota\_Esenzione\_LavDip\_Campione\_d’Italia}$$

Se Quota\_Esenzione\_Pensione\_Campione\_d’Italia è maggiore di Tot\_Pensione\_Campione d’Italia,  
Quota\_Esenzione\_Pensione\_Campione\_d’Italia è pari a Tot\_Pensione\_Campione d’Italia.

Ai fini dell’agevolazione prevista per le pensioni corrisposte agli orfani:

Calcolare **Tot\_Pensione\_Orfani** = pari alla somma dei :

importi indicati nella colonna 3 dei righi da C1 a C3, per i quali è stato riportato il codice **7** nella col. 1  
e degli importi indicati nella colonna 3 dei righi da C1 a C3, per i quali è stato riportato il codice **8** nella col. 1.

Calcolare “**\_Esenzione\_Pensione\_Orfani**” pari al valore più piccolo tra euro 1.000 e  
Tot\_Pensione\_Orfani

Per la gestione del cumulo delle due agevolazioni in oggetto:

Calcolare **Totale\_Redditi\_Pensione\_Agevolabili** =

importi indicati nella colonna 3 dei righi da C1 a C3, per i quali è stato riportato il codice **6** nella col. 1 +  
importi indicati nella colonna 3 dei righi da C1 a C3, per i quali è stato riportato il codice **7** nella col. 1 +  
importi indicati nella colonna 3 dei righi da C1 a C3, per i quali è stato riportato il codice **8** nella col. 1

Calcolare **Totale\_esenzione\_Redditi\_Pensione** =

$$\text{Esenzione\_Pensione\_Orfani} + \text{Quota\_Esenzione\_Pensione\_Campione\_d’Italia}$$

Se Totale\_esenzione\_Redditi\_Pensione è maggiore di Totale\_Redditi\_Pensione\_Agevolabile,  
Totale\_esenzione\_Redditi\_Pensione è pari a Totale\_Redditi\_Pensione\_Agevolabile.

**Dalla somma dei redditi di lavoro dipendente ed assimilati che concorrono alla formazione dell’importo da riportare nel rigo 4 del mod. 730-3 devono essere sottratti i seguenti importi:**

- Quota\_Esenzione\_LavDip\_Campione\_d’Italia
- Totale\_esenzione\_Redditi\_Pensione

Istruzioni riservate ai caf ed ai professionisti abilitati in presenza di redditi prodotti a Campione d’Italia

Nel caso in cui i redditi di lavoro dipendente e pensione prodotti a Campione d'Italia e/o le pensioni corrisposte agli orfani siano inferiori o uguali alla quota esente:

- *Tot\_Lav\_dip\_Campione\_d'Italia* inferiore o uguale a *Quota\_Esenzione\_LavDip\_Campione\_d'Italia*
- *Totale\_Redditi\_Pensione\_Agevolabili* inferiore o uguale *Totale\_esenzione\_Redditi\_Pensione*

non spettando in questo caso per tali redditi la detrazione per redditi di lavoro dipendente e/o pensione di cui all'art. 13 del TUIR, i giorni relativi a tale rapporto di lavoro e/o di pensione non concorrono al totale dei giorni da indicare nel modello 730 e quindi è necessario provvedere ad imputare correttamente nel rigo C5 del quadro C i giorni di lavoro dipendente e/o i giorni di pensione, utilizzando le informazioni presenti nelle certificazioni dei redditi di lavoro dipendente. In particolare

Il rigo C5 così ridefinito deve essere riportato sia nel modello 730 cartaceo consegnato all'assistito (in sostituzione del dato originariamente indicato dal contribuente) che nella fornitura da trasmettere in "via telematica" all'Agenzia delle Entrate. Di tale situazione deve essere data comunicazione al contribuente con apposito messaggio. (codice: C08)".

**8.1.2 Sez. II – redditi assimilati per i quali la detrazione non e' rapportata al periodo di lavoro (righe da C6 a C8)**

Casella di colonna 1 (Assegni periodici percepiti dal coniuge)

Può essere barrata solo se è presente il reddito.

**8.1.3 Sez. III - ritenute irpef e addizionali regionale all'irpef (righe C9 e C10)**

Ritenute IRPEF

Se presente deve essere indicato almeno un reddito nelle sezioni I e/o II.

Ritenute Addizionale regionale

Se presente deve essere indicato almeno un reddito nelle sezioni I e/o II.

**8.1.4 Sez. IV - ritenute per addizionale comunale all'irpef (righe da C11 a C13)**

Ritenute acconto Addizionale comunale **2017** (Rigo C11)

Se presente deve essere indicato almeno un reddito nelle sezioni I e/o II.

Ritenute Saldo addizionale comunale all'IRPEF **2017** (Rigo C12)

Se presente deve essere indicato almeno un reddito nelle sezioni I e/o II.

Ritenute Acconto addizionale comunale all'IRPEF **2018** (Rigo C13)

Se presente deve essere indicato almeno un reddito nelle sezioni I e/o II.

### 8.1.5 Sez. V– Bonus Irpef (rigo C14)

#### 8.1.5.1 Generalità

L'articolo 1 del decreto-legge 24 aprile 2014, n. 66 (con i chiarimenti forniti con le circolari n. 8/E del 28 aprile 2014 e n. 9/E del 14 maggio 2014), concernente la “Riduzione del cuneo fiscale per lavoratori dipendenti e assimilati”, riconosce un credito ai titolari di reddito di lavoro dipendente e di taluni redditi assimilati a quelli di lavoro dipendente, la cui imposta lorda, determinata su detti redditi, sia di ammontare superiore alle detrazioni da lavoro loro spettanti.

L'importo del credito è di **960** euro per i possessori di reddito complessivo non superiore a 24.000 euro; in caso di superamento del predetto limite, il credito decresce fino ad azzerarsi al raggiungimento di un reddito complessivo pari a 26.000 euro. Dall'anno di imposta 2015 **occorre aumentare l'importo del reddito complessivo determinato ai fini Irpef dell'ammontare della quota di reddito esente prevista per i ricercatori e per i lavoratori rientrati in Italia. Occorre, invece, sottrarre dal reddito complessivo l'ammontare delle somme erogate a titolo di parte integrativa della retribuzione (TFR).**

Il credito è rapportato al periodo di lavoro, considerando il numero di giorni di lavoro nell'anno.

Come chiarito anche nelle istruzioni al modello 730/2018, chi presta l'assistenza fiscale è tenuto a ricalcolare l'ammontare del credito spettante tenendo conto di tutti i redditi dichiarati ed indicarlo nel prospetto di liquidazione mod. 730/3.

Pertanto, se il sostituto d'imposta non ha erogato, in tutto o in parte, il bonus Irpef, chi presta l'assistenza fiscale riconosce l'ammontare spettante nel mod. 730.

Se dal calcolo effettuato da chi presta l'assistenza fiscale **il bonus risulta, in tutto o in parte, non spettante, l'ammontare riconosciuto dal sostituto d'imposta** in mancanza dei presupposti previsti (ad esempio perché il reddito complessivo è superiore a 26.000 euro), **viene recuperato nel mod. 730.**

Come chiarito nelle istruzioni al modello di Certificazione Unica **2018**, il sostituto d'imposta deve obbligatoriamente indicare se ha o meno erogato il Bonus al percipiente (Punto **391** del C.U.) e riportare l'ammontare del bonus eventualmente erogato (Punto **392** del C.U.). Le indicazioni presenti nei suddetti punti della C.U. devono essere obbligatoriamente riportate nel rigo C14 del modello 730/2018.

Sulla base anche di tali informazioni, si procede al riconoscimento ovvero al recupero del bonus in sede di dichiarazione.

L'importo del bonus da erogare o da recuperare in sede di dichiarazione costituisce una componente positiva o negativa che rileva ai fini della determinazione dell'Irpef e che trova una sua collocazione dopo la determinazione del rigo differenza (rigo 60 del mod. 730-3).

#### 8.1.5.2 Verifica della correttezza dei dati

Il rigo C14 non deve essere presente se i righi da C1 a C3 non sono compilati ovvero risultano presenti nei righi da C1 a C3 solo redditi per i quali nella col. 1 è indicato il codice “1” o il codice “6” **o il codice “7” o il codice “8”** (redditi da pensione).

**La colonna 1 del rigo C14** può assumere solo i valori “1” o “2”.

Deve essere obbligatoriamente compilata se in almeno uno dei righi da C1 a C3 del quadro C è presente nella colonna 1, il codice 2 o 3 o 4 o 5.

**La colonna 2 del rigo C14** deve essere obbligatoriamente compilata in presenza del codice “1” nella col. 1. Deve invece essere assente in presenza del codice “2” nella col. 1.

Se nel quadro C risultano presenti nei righi da C1 a C3 solo redditi per i quali nella col. 1 è indicato il codice “1” o il codice “6” **o il codice “7” o il codice “8”** (redditi da pensione), **ovvero**, risultano compilati solo redditi dei righi da **C6 a C8**, il soggetto che presta assistenza fiscale deve rimuovere i dati del rigo C14 sia nel modello cartaceo da consegnare al contribuente che nel flusso telematico da inviare all'Agenzia delle entrate. Di tale circostanza deve essere data comunicazione al contribuente con apposito messaggio (codice: C14).

#### Tipologia Esenzione e Parte Reddito esente

Le colonne 3 e 4 devono essere entrambe presenti o entrambe assenti. Possono essere presenti solo se compilata la colonna 1 del rigo C14. Può essere compilato più di un modulo.

La tipologia può assumere solo i valori 1 e 2.

#### **Quota TFR**

La colonna 5 può essere presente solo se compilata la colonna 1 del rigo C14.

Se i dati del rigo C14 non risultano conformi alle indicazioni sopra descritte, ciò comporta lo scarto della dichiarazione senza possibilità di conferma della stessa.

Di tale circostanza deve essere data comunicazione al contribuente con apposito messaggio (**codice: C09**).

L'importo della col. 2 del rigo C14 non può essere superiore ad euro 960. L'indicazione di un importo superiore a detto limite comporta una semplice segnalazione di warning che non determina lo scarto della dichiarazione. Nel caso di importo superiore ad euro 960 deve essere data indicazione al contribuente con il seguente messaggio "L'importo del Bonus indicato nel rigo C14 (Bonus erogato dal sostituto d'imposta) risulta superiore a limite massimo di euro 960,00" (codice: C10).

#### **8.1.5.3 Modalità di determinazione del contributo – generalità**

Per il riconoscimento del Bonus è necessario verificare tre presupposti legati alla tipologia di reddito prodotto, alla sussistenza di un'imposta a debito dopo aver apportato le detrazioni per lavoro, nonché all'importo del reddito complessivo.

In particolare devono risultare soddisfatte tutte e tre le seguenti condizioni:

- presenza di almeno un reddito nella colonna 3 nei righe da C1 a C3 del quadro C per i quali sia presente nella relativa colonna 1, **il codice 2, ed i codici 3 o 4 o 5 per i quali il relativo reddito concorre alla formazione del reddito complessivo (in presenza dei codici 3 e /o 4 e/o 5 si rimanda alle istruzioni successivamente fornite);**
- l'imposta lorda sulla somma dei redditi di cui al punto precedente deve essere superiore all'ammontare della detrazione spettante per i medesimi redditi;
- il reddito complessivo aumentato del reddito derivante da cedolare secca (rigo 6 del mod. 730-3) e **della quota di reddito esente prevista per i ricercatori e per i lavoratori rientrati in Italia e diminuito della deduzione per abitazione principale (rigo 7 del mod. 730-3) e delle somme erogate a titolo di parte integrativa della retribuzione (TFR)** non deve essere superiore a 26.000;

Se risultano soddisfatte tutte e tre le precedenti condizioni il bonus spetta nella misura di:

- 960 euro, se il reddito complessivo (aumentato del reddito derivante da cedolare secca e della quota di reddito esente prevista per i ricercatori e per i lavoratori rientrati in Italia e diminuito della deduzione per abitazione principale e delle somme erogate a titolo di parte integrativa della retribuzione -TFR) non è superiore a 24.000 euro;
- se il reddito complessivo (aumentato del reddito derivante da cedolare secca e della quota di reddito esente prevista per i ricercatori e per i lavoratori rientrati in Italia e diminuito della deduzione per abitazione principale e delle somme erogate a titolo di parte integrativa della retribuzione -TFR) è superiore a 24.000 euro ma non a 26.000 euro, il Bonus di euro 960,00 spetta per la parte corrispondente al rapporto tra l'importo di 26.000 euro, diminuito del reddito complessivo (aumentato del reddito derivante da cedolare secca e della quota di reddito esente prevista per i ricercatori e per i lavoratori rientrati in Italia e diminuito della deduzione per abitazione principale e delle somme erogate a titolo di parte integrativa della retribuzione -TFR), e l'importo di 2.000 euro.

Al fine della verifica delle condizioni per il riconoscimento del Bonus e per la sua determinazione, devono essere seguite le indicazioni fornite nei successivi paragrafi.

#### **8.1.5.4 Definizione entità tributarie rilevanti ai fini del bonus**

Ai fini della verifica dei presupposti per il riconoscimento del Bonus Irpef e per la sua determinazione è necessario procedere come di seguito descritto.

Nel caso di **modello 730 presentato in forma congiunta**, la verifica e la determinazione del Bonus deve essere effettuata distintamente per il dichiarante e per il coniuge.

Determinare prioritariamente le seguenti entità tributarie:

$\text{LimiteRedditoBonus} = \text{Rigo } 11 + \text{Rigo } 6 - \text{Rigo } 7 \text{ del mod. } 730\text{-}3 + \text{C14 col. } 4 \text{ (di tutti i moduli compilati)} - \text{C14 col. } 5$

### **RedditiBonus**

Come precisato nella circolare 8/E 2014 i potenziali beneficiari del credito sono i contribuenti il cui reddito complessivo è formato:

- dai redditi di lavoro dipendente di cui all'articolo 49, comma 1, del TUIR;
- dai redditi assimilati a quelli di lavoro dipendente di cui all'articolo 50, comma 1, del TUIR, di seguito specificati:
  - compensi percepiti dai lavoratori soci delle cooperative (lett. a);
  - le indennità e i compensi percepiti a carico di terzi dai lavoratori dipendenti per incarichi svolti in relazione a tale qualità (lett. b);
  - somme da chiunque corrisposte a titolo di borsa di studio, premio o sussidio per fini di studio o addestramento professionale (lett. c);
  - redditi derivanti da rapporti di collaborazione coordinata e continuativa (lett. c-bis);
  - remunerazioni dei sacerdoti (lett. d);
  - le prestazioni pensionistiche di cui al d.lgs. n. 124 del 1993 comunque erogate (lett. h-bis);
  - compensi per lavori socialmente utili in conformità a specifiche disposizioni normative (lett. l).

Pertanto, ai fini della determinazione dei redditi di lavoro dipendente e assimilati per i quali spetta il Bonus Irpef calcolare :

**TotaleRedditiCodice2** = somma degli importi indicati nella col. 3 dei righe da C1 a C3 di tutti i moduli compilati per i quali nella casella di col. 1 (tipologia reddito) è indicato il valore uguale a "2";

**TotaleRedditiLSU** = somma degli importi indicati nella col. 3 dei righe da C1 a C3 di tutti i moduli compilati per i quali nella casella di col. 1 (tipologia reddito) è indicato il valore uguale a "3". Se la somma degli importi dei righe da 1 a 5 del mod. 730-3 diminuita del **TotaleRedditiLSU** è inferiore o uguale a euro 9.296 ricondurre a zero il **TotaleRedditiLSU**.

**TotaleRedditiFrontalieri** = somma degli importi indicati nella col. 3 dei righe da C1 a C3 di tutti i moduli compilati per i quali nella casella di col. 1 (tipologia reddito) è indicato il valore uguale a "4". Ridurre l'importo così determinato di euro **7.500**. Ricondurre a zero se il risultato è negativo.

**TotaleRedditiCampioneItalia** =

$\text{Tot\_Lav\_dip\_Campione\_d'Italia} - \text{Quota\_Esenzione\_LavDip\_Campione\_d'Italia}$   
(come determinati nel paragrafo "Quadro C – Campione d'Italia").

Pertanto l'entità RedditiBonus è pari a:

$\text{RedditiBonus} = \text{TotaleRedditiCodice2} + \text{TotaleRedditiLSU} + \text{TotaleRedditiFrontalieri} + \text{TotaleRedditiCampioneItalia}$

Come precisato nella circolare 8/E 2014, i contribuenti titolari dei redditi in precedenza indicati devono altresì avere un'imposta lorda, determinata su detti redditi, di ammontare superiore alle detrazioni da lavoro loro spettanti in base al comma 1 dell'art. 13 del TUIR.

Inoltre, la circolare 9/E 2014 ha chiarito che, al fine di evitare penalizzazioni per i lavoratori dipendenti che hanno i presupposti per la fruizione dell'imposta sostitutiva per incrementi di produttività, il reddito di lavoro dipendente assoggettato a imposta sostitutiva deve comunque essere sommato ai redditi tassati in via ordinaria per la verifica della "capienza" dell'imposta lorda determinata sui redditi da lavoro rispetto alle detrazioni da lavoro spettanti. Tale impostazione è stata da ultimo confermata con la circolare 28/E del 15/6/2016 al paragrafo 1.5.

Pertanto, determinare la base imponibile sulla quale calcolare l'imposta lorda come segue:

**Totale\_Importi\_Imposta\_Sostitutiva** = somma delle col. 3 del rigo C4 di tutti i moduli compilati

$\text{ImponibileImpostaLordaBonus} = \text{RedditiBonus} + \text{Totale\_Importi\_Imposta\_Sostitutiva}$

$\text{ImpostaLordaBonus} =$

Applicare gli scaglioni di aliquote Irpef presenti nella tabella sotto riportata all'importo di *ImponibileImpostaLordaBonus* come sopra determinato

TABELLA CALCOLO DELL'IRPEF							
REDDITO				ALIQUOTA	IMPOSTA DOVUTA		
		fino a euro	15.000,00	23			
oltre euro	15.000,00	fino a euro	28.000,00	27	3.450,00	+ 27% parte eccedente	15.000,00
oltre euro	28.000,00	fino a euro	55.000,00	38	6.960,00	+ 38 % parte eccedente	28.000,00
oltre euro	55.000,00	fino a euro	75.000,00	41	17.220,00	+ 41 % parte eccedente	55.000,00
oltre euro	75.000,00			43	25.420,00	+ 43 % parte eccedente	75.000,00

**DetrazioneRedditiBonus** = determinare con riferimento all'importo *ImponibileImpostaLordaBonus* l'ammontare delle detrazioni di lavoro dipendente spettanti su tali redditi.

Come precisato nel paragrafo 2.1 della circolare 9/E 2014, ai fini della verifica della “capienza”, i termini di confronto devono essere omogenei e, quindi, occorre calcolare le detrazioni spettanti in base ai soli redditi che danno potenzialmente diritto al credito. In sostanza, l'imposta lorda sui redditi di lavoro dipendente e assimilati deve essere di importo superiore alle detrazioni calcolate su un reddito complessivo formato dai medesimi redditi che hanno determinato l'imposta lorda stessa.

Pertanto i principi di carattere generale da adottare sono quelli descritti nel paragrafo “Determinazione delle detrazioni per lavoro dipendente, pensione ed altri redditi (righe 25, 26 e 27 del mod. 730-3)” assumendo come “**Reddito di riferimento**” da utilizzare nella determinazione della detrazione l'importo **ImponibileImpostaLordaBonus**.

Tuttavia, sia per esigenze di chiarezza espositiva che per tenere conto di alcuni aspetti peculiari nella determinazione delle detrazioni di lavoro dipendente rilevanti ai fini della capienza dell'imposta lorda, si riportano di seguito puntualmente le modalità di calcolo da utilizzare per la determinazione delle detrazioni (**DetrazioneRedditiBonus**).

Si ricorda che a partire dall'anno d'imposta 2014 la legge 27 dicembre 2013, n. 147, art. 1, comma 127 ha rimodulato le detrazioni per redditi di lavoro dipendente.

**Se nella colonna 1 dei righe da C1 a C3 sono stati indicati solo i codici 3 e 4 e 5**, la detrazione spetta solo se risulta verificata almeno una delle condizioni sotto descritte in relazione a ciascuno di tali codici (almeno uno di tali redditi deve concorrere alla formazione del reddito complessivo).

#### **Presenza di redditi per lavori socialmente utili**

Se nella sezione I del quadro C sono stati indicati solo redditi per lavori socialmente utili (codice 3 in colonna 1 dei righe da C1 a C3) la detrazione spetta solo se tali redditi concorrono alla formazione del reddito complessivo. Per verificare se i redditi per lavori socialmente utili concorrono o meno al reddito complessivo operare nel seguente modo:

se la somma degli importi dei righe da 1 a 5 del mod. 730-3 (colonna 1 per il dichiarante e colonna 2 per il coniuge) diminuita del totale redditi per lavori socialmente utili (*TotaleRedditiLSU* precedentemente determinato) è superiore a euro 9.296 i redditi per lavori socialmente utili concorrono al reddito complessivo; nel caso in cui tale somma sia inferiore o uguale a euro 9.296 i redditi per lavori socialmente utili NON concorrono al reddito complessivo.

#### **Presenza di redditi percepiti da frontalieri**

Se nella colonna 1 dei righe da C1 a C3 è stato indicato solo il codice 4 la detrazione spetta solo se l'ammontare dei redditi percepiti in zone di frontiera è superiore a euro 7.500 (quota esente).



### **Presenza di redditi percepiti da contribuenti residenti a Campione d'Italia**

Se nella colonna 1 dei righi da C1 a C3 è stato indicato solo il codice 5 la detrazione spetta solo se l'ammontare dei redditi percepiti in euro dai residenti a Campione d'Italia è superiore a euro 6.700 (quota esente).

### **Contemporanea presenza di soli redditi percepiti da frontalieri e residenti a Campione d'Italia**

Se nella sezione I del quadro C (righe da C1 a C3) sono presenti sia il codice 4 che il codice 5 e non risultano presenti altri codici (2 e/o 3), la detrazione spetta solo se almeno uno dei due redditi agevolati è superiore alla rispettiva quota di esenzione.

Al fine della individuazione della detrazione spettante operare come di seguito descritto.

1. calcolare: **Reddito di riferimento** = *ImponibileImpostaLordaBonus*
2. il numero dei giorni di lavoro dipendente ( **riga C5 col. 1**) per i quali spettano le detrazioni viene di seguito denominato **Num-Giorni-Lav-Dip**;
3. L'importo della detrazione spettante è in funzione dell'ammontare del **reddito di riferimento**:

#### **A) reddito di riferimento fino ad euro 8.000**

Calcolare la detrazione rapportata ai giorni di lavoro dipendente:

$$\text{Detrazione-LavDip-Rapportata-Giorni} = 1.880 \times \frac{\text{Num-Giorni-Lav-Dip}}{365}$$

Calcolare la Detrazione-minima-LavDip:

- se nella casella di colonna 2 dei righe da C1 a C3 è presente in almeno un rigo il codice "2" (redditi di lavoro dipendente a tempo determinato) Calcolare Detrazione minima-LavDip è pari ad euro 1.380,00;
- se in nessun rigo da C1 a C3 è presente nella colonna 2 il codice "2" la Detrazione minima-LavDip Spettante è pari ad euro 690,00;

Si precisa che l'importo della detrazione minima come sopra determinata non deve essere rapportata ai giorni di lavoro dipendente.

La Detrazione spettante ai fini del Bonus, denominata **DetrazioneRedditiBonus**, è pari al maggiore importo tra quello della Detrazione-LavDip-Rapportata-Giorni e quello della Detrazione minima-LavDip come sopra determinati;

#### **B) reddito di riferimento superiore ad euro 8.000 e fino ad euro 28.000**

$$\text{calcolare Quoziente} = \frac{28.000 - \text{Reddito di riferimento}}{20.000}$$

Se il **Quoziente** è superiore a zero e minore di uno devono essere utilizzate le prime quattro cifre decimali.

$$\text{DetrazioneRedditiBonus} = [ 978 + (902 \times \text{Quoziente}) ] \times \frac{\text{Num-Giorni-Lav-Dip}}{365}$$

#### **C) reddito di riferimento superiore ad euro 28.000 e fino ad euro 55.000**

$$\text{calcolare Quoziente} = \frac{55.000 - \text{Reddito di riferimento}}{27.000}$$

Se il **Quoziente** è superiore a zero e minore di uno devono essere utilizzate le prime quattro cifre decimali.

Calcolare la detrazione spettante ai fini del Bonus:

$$\text{DetrazioneRedditiBonus} = [ 978 \times \text{Quoziente} \times \frac{\text{Num-Giorni-Lav-Dip}}{365} ]$$

A questo punto è necessario procedere al calcolo della capienza dell'imposta lorda. Calcolare:

$$\text{CapienzaImpostaBonus} = \text{ImpostaLordaBonus} - \text{DetrazioneRedditiBonus}$$

#### **8.1.5.5 Verifica dei presupposti per il riconoscimento del bonus**

Di seguito si riportano i presupposti per il riconoscimento del bonus che devono risultare tutti soddisfatti:

- **RedditiBonus** maggiore di zero

- CapienzaImpostaBonus maggiore di zero
- **LimiteRedditoBonus** inferiore o uguale a 26.000

#### **Bonus non spettante**

Se le precedenti condizioni non risultano tutte verificate, non spetta il Bonus Irpef.

Qualora il Bonus sia stato erogato dal sostituto d'imposta (Rigo C14 col. 2 maggiore di zero), tale importo deve essere recuperato in sede di dichiarazione. Al tale fine, compilare i dati del mod. 730-3 con le modalità di seguito descritte:

Il rigo 66 ed il rigo 67 mod. 730-3 non devono essere compilati

Il rigo 68 mod. 730-3 = Rigo C14 col. 2

Di tale situazione deve essere data comunicazione al contribuente con il seguente messaggio "In sede di dichiarazione è stato recuperato il Bonus Irpef non spettante erogato dal datore di lavoro per un importo pari a ..." riportare l'importo indicato nel rigo 68 del mod. 730-3. (codice: C13)

#### **Bonus spettante**

Se le precedenti condizioni risultano tutte verificate, determinare l'ammontare del Bonus Irpef come di seguito descritto.

- Se **LimiteRedditoBonus** è minore o uguale a 24.000, **BonusTeorico = 960**
- Se **LimiteRedditoBonus** è maggiore di 24.000 e minore o uguale a 26.000:

$$\text{BonusTeorico} = \frac{26.000 - \text{LimiteRedditoBonus}}{2.000} \times 960$$

$$\text{BonusSpettante} = \text{BonusTeorico} \times \frac{\text{Rigo C5 col. 1}}{365}$$

$$\text{BONUS} = \text{BonusSpettante} - \text{C14 col. 2}$$

#### **BONUS maggiore di zero**

**Il rigo 66** mod. 730-3 deve essere uguale a **BonusSpettante**;

**Il rigo 67** mod. 730-3 deve essere uguale a **BONUS**

**Il rigo 68** mod. 730-3 non deve essere compilato

Di tale situazione deve essere data comunicazione al contribuente con il seguente messaggio "In sede di dichiarazione è stato riconosciuto il Bonus Irpef non erogato dal datore di lavoro per un importo pari a ..." (riportare l'importo indicato nel rigo 67 del mod. 730-3). (codice: C12)

**BONUS** uguale a zero

**Il rigo 66** mod. 730-3 deve essere uguale a **BonusSpettante**;

I righe 67 e 68 del mod. 730-3 non devono essere compilati

**Se l'importo di BonusSpettante** è maggiore di zero deve essere data comunicazione al contribuente della circostanza che l'importo del bonus erogato dal datore di lavoro è stato confermato in sede di dichiarazione con il seguente messaggio "In sede di dichiarazione è stato confermato il Bonus Irpef erogato dal datore di lavoro". (codice: C11)

**BONUS** minore di zero

**Il rigo 66** mod. 730-3 deve essere uguale a **BonusSpettante**;

**Il rigo 67** mod. 730-3 non deve essere compilato

**Il rigo 68** mod. 730-3 deve essere uguale al valore assoluto di **BONUS**

In tale situazione il datore di lavoro ha riconosciuto il Bonus Irpef in misura superiore a quella che in sede di dichiarazione è risultata spettante.

Di tale situazione deve essere data comunicazione al contribuente con il seguente messaggio "In sede di dichiarazione è stato recuperato il Bonus Irpef non spettante erogato dal datore di lavoro per un importo pari a ..." (riportare l'importo indicato nel rigo 68 del mod. 730-3). (codice: C13).

## **8.2 ANOMALIE ED INCONGRUENZE**

### **8.2.1 Segnalazioni**

Le anomalie e/o incongruenze individuate sulla base dei controlli precedentemente descritti sui dati relativi a:

- casella sez. I (col. 1) e casella sez. I (col. 2)
- numero di giorni di lavoro dipendente e numero di giorni da pensione
- casella sez. II (col. 1)
- ritenute
- addizionale regionale all'IRPEF
- addizionale comunale all'IRPEF
- somme per incremento della produttività – rigo **C4**

devono essere comunicate al contribuente mediante il messaggio “Dati mancanti o errati relativi al Quadro C - Redditi di lavoro dipendente e assimilati”. (codice: C04)

### **8.2.2 Esclusione dall'assistenza fiscale**

La presenza delle anomalie espone nel punto precedente, ad esclusione di quella relativa:

- alla somma dei giorni di lavoro dipendente e pensione complessivamente superiore a 365;
- alla casella presente nella sez. II;

comporta la non effettuazione delle operazioni di liquidazione e di conguaglio e quindi deve essere comunicata all'assistito l'esclusione dall'assistenza fiscale ed il conseguente obbligo di ripresentare la dichiarazione dei redditi.

**8.3 CRITERI DI ACCOGLIMENTO: CONTROLLI BLOCCANTI QUADRO C**

Si precisa che la non rispondenza dei dati alle istruzioni di seguito riportate, determina lo scarto della dichiarazione da inviare senza possibilità di conferma.

<b>Controlli Bloccanti Lavoro Dipendente e assimilati</b>	
Tipologia di reddito Sezione I	Dato obbligatorio se è presente un importo nel rigo
Periodo di lavoro: numero di giorni di lavoro dipendente e numero di giorni di pensione Sezione I	La somma dei giorni di lavoro dipendente e pensione non può essere superiore a 365
Casella Assegno Coniuge - Sezione II	Può essere barrata solo in presenza di un importo nel rigo
<b>Incremento Produttività - Rigo C4</b>	<p>La casella di colonna 1 può assumere solo i valori "1" o "2". E' obbligatoria se risulta compilato almeno uno dei campi del rigo.</p> <p>La casella di colonna 7 o 8 può essere presente solo sul primo modulo ed è obbligatoria se risulta compilato almeno uno dei campi delle colonne da 1 a 4 in uno dei rigi C4 compilati e non è barrata la casella "Assenza requisiti" di col. 8.</p> <p>Le caselle di colonna 7 e 8 sono tra loro alternative.</p>
<b>Rigo C14 _ Bonus Irpef</b>	<p>Il rigo C14 non deve essere presente se i rigi da C1 a C3 non sono compilati ovvero risultano presenti nei rigi da C1 a C3 solo redditi per i quali nella col. 1 è indicato il codice "1" o il codice "6" o il codice "7" o il codice "8" (redditi da pensione).</p> <p>La colonna 1 del rigo C14 può assumere solo i valori "1" o "2".</p> <p>La colonna 1 deve essere obbligatoriamente compilata se in almeno uno dei rigi da C1 a C3 del quadro C è presente nella colonna 1, il codice 2 o 3 o 4 o 5.</p> <p>La colonna 2 del rigo C14 deve essere obbligatoriamente compilata in presenza del codice "1" nella col. 1. Deve invece essere assente in presenza del codice "2" nella col. 1.</p> <p><u>Tipologia Esenzione e Parte Reddito esente</u></p> <p>Le colonne 3 e 4 devono essere entrambe presenti o entrambe assenti. Possono essere presenti solo se compilata la colonna 1 del rigo C14.</p> <p><u>Quota TFR</u></p> <p>La colonna 5 può essere presente solo se compilata la colonna 1 del rigo C14.</p>

**8.4 CRITERI DI ACCOGLIMENTO: CONTROLLI CONFERMABILI QUADRO C**

Si precisa che la non rispondenza dei dati alle istruzioni di seguito riportate determina lo scarto della dichiarazione con eventuale possibilità di conferma della stessa.

<b>Controlli Confermabili Lavoro Dipendente e assimilati 730 2018</b>	
Casella Indeterminato, Determinato Sezione I	Il dato è obbligatorio se nella casella " Tipologia di Reddito Sez. I" è indicato il codice "2" o il codice "3" o il codice "4" o il codice "5".
Periodo di lavoro: numero di giorni di lavoro dipendente e numero di giorni di pensione Sezione I	Il numero di giorni di lavoro dipendente può essere presente solo se è presente un reddito nella sezione I per il quale la relativa casella di colonna 1 assume uno dei seguenti valori: 2, 3, 4 o 5. Il numero di giorni di Pensione può essere presente solo se è presente un reddito nella sezione I per il quale la relativa casella di colonna 1 uno dei seguenti valori: 1, 6, <b>7 o 8</b>
Ritenute Irpef subite	<b>Se la casella Casi Particolari del quadro C non è compilata ovvero è compilata con il codice "5", l'importo delle singole ritenute non può essere superiore all'ammontare dei redditi esposti nei righi da C1 a C3 e nei righi da C6 a C8 del quadro C di tutti i moduli compilati</b>
Ritenute Addizionale regionale	
Ritenute Acconto Addizionale comunale <b>2017</b>	
Ritenute Saldo Addizionale comunale <b>2017</b>	
Ritenuta acconto addizionale comunale <b>2018</b>	<p><b>Se la casella Casi Particolari del quadro C è compilata con il codice "1", l'importo delle singole ritenute non può essere superiore a <u>cinque</u> volte all'ammontare dei redditi esposti nei righi da C1 a C3 e nei righi da C6 a C8 del quadro C di tutti i moduli compilati.</b></p> <p><b>Se la casella Casi Particolari del quadro C è compilata con il codice "2", l'importo delle singole ritenute non può essere superiore a <u>dieci</u> volte all'ammontare dei redditi esposti nei righi da C1 a C3 e nei righi da C6 a C8 del quadro C di tutti i moduli compilati.</b></p> <p><b>Se la casella Casi Particolari del quadro C è compilata con il codice "4", l'importo delle singole ritenute non può essere superiore a <u>due</u> volte all'ammontare dei redditi esposti nei righi da C1 a C3 e nei righi da C6 a C8 del quadro C di tutti i moduli compilati.</b></p>
<b>Incremento Produttività - Rigo C4 colonna 3</b>	La colonna 3 (importi assoggettati ad imposta sostitutiva) deve risultare compilata in presenza di un importo nella colonna 4 (ritenute operate per imposta sostitutiva); nel caso di dichiarazione integrativa, la colonna 3 può anche risultare assente.

## 8.5 MODALITÀ DI CALCOLO – REDDITI QUADRO C

La somma dei redditi indicati nel quadro C va riportata nel rigo 4 del riquadro “Riepilogo dei redditi” del Mod. 730-3.

Le ritenute IRPEF indicate nel rigo **C9**, insieme alla somma delle ritenute eventualmente indicate:

- **nella colonna “ritenute” del quadro D dei rigi da D1 a D5** e, se scelta la tassazione ordinaria, colonna 7 del **rigo D6 e del rigo D7**;

- nel quadro F, **colonna 2 del rigo F2**;

vanno riportate nel **rigo 59** del riquadro “Calcolo dell’imposta netta e del rigo differenza” del Mod. 730-3 “Prospetto di liquidazione”.

Come specificato nelle istruzioni relative al prospetto di liquidazione, si precisa che devono essere comprese nel **rigo 59** del Mod. 730-3 anche le ritenute indicate nel rigo **F2 colonna 7** (lavori socialmente utili) nel caso in cui il totale dei redditi del contribuente al netto dei redditi per lavori socialmente utili (730-3 rigo 1 + rigo 2 + rigo 3 + rigo 4 + rigo 5 - la somma dei redditi dei rigi da C1 a C3 per i quali sia stato indicato “3” nella relativa casella di colonna 1) sia maggiore di euro 9.296.

**Qualora risulti compilato il rigo C4**, si rimanda alle istruzioni contenute nel paragrafo “RIGO C4 – CONTROLLI E MODALITA’ DI CALCOLO SOMME PER INCREMENTO DELLA PRODUTTIVITA’ “ per la individuazione dell’importo da riportare eventualmente nel rigo **59** del mod. 730-3.

Le ritenute relative all’Addizionale regionale all’IRPEF indicate nel rigo **C10** vanno riportate nel **rigo 73** del riquadro “Calcolo delle Addizionali regionale e comunale all’IRPEF” del Mod. 730-3 “Prospetto di liquidazione”.

Si precisa che devono essere comprese nel rigo **73** del Mod. 730-3 anche le ritenute relative all’Addizionale regionale all’IRPEF indicate nel rigo **F2 colonna 8** (lavori socialmente utili) nel caso in cui il reddito complessivo al netto dei redditi per lavori socialmente utili (730-3 rigo 1 + rigo 2 + rigo 3 + rigo 4 + rigo 5 - la somma dei redditi dei rigi da C1 a C3 per i quali sia stato indicato “3” nella relativa casella di colonna 1) sia maggiore di euro 9.296. Per la individuazione delle altre ritenute che devono essere riportati nel rigo **73** del mod. 730-3 si rimanda alle istruzioni fornite con riferimento a tale rigo.

La somma delle ritenute relative all’Addizionale comunale 2017 indicate nel rigo **C11** e nel rigo **C12** va riportata nel **rigo 76** del riquadro “Calcolo delle Addizionali regionale e comunale all’IRPEF” del Mod. 730-3 “Prospetto di liquidazione”. Per la individuazione delle altre ritenute che devono essere riportati nel rigo **76** del mod. 730-3 si rimanda alle istruzioni fornite con riferimento a tale rigo.

Le ritenute relative all’acconto dell’Addizionale comunale all’IRPEF per il 2018 indicate nel rigo **C13** vanno riportate nel **rigo 79** del riquadro “Calcolo delle Addizionali regionale e comunale all’IRPEF” del Mod. 730-3 “Prospetto di liquidazione”.

## 9 ALTRI REDDITI (QUADRO D)

### 9.1 CONTROLLI DA EFFETTUARE

I controlli devono essere effettuati relativamente ad ogni rigo del Quadro D compilato.

### 9.2 RIGO D1

Se il rigo è compilato devono essere presenti sia il tipo di reddito (col. 1) che il relativo reddito (col. 2).  
La casella “tipo di reddito” (col. 1) può assumere esclusivamente i valori 1, 2, 3, 4, 5, 6, 7, 8, **9, 10 e 11**.

### 9.3 RIGO D2

Se il rigo è compilato devono essere presenti sia il tipo di reddito (col. 1) che il relativo reddito (col. 2).  
La casella “tipo di reddito” (col. 1) può assumere esclusivamente i valori da 1 a **8**.

### 9.4 RIGO D3

Se il rigo è compilato deve essere presente sia il tipo di reddito (col. 1) che il relativo reddito (col. 2).  
La casella “tipo di reddito” (col. 1) può assumere esclusivamente i valori 1, 2, 3 **e 4**.

### 9.5 RIGO D4

Se il rigo è compilato deve essere presente sia il tipo di reddito (**col. 3**) che il relativo importo (**col. 4**).  
La casella “tipo di reddito” (**col. 3**) può assumere esclusivamente i valori da 1 a **10**.

La casella di colonna 2 “Cedolare secca” può risultare presente solo se nella colonna 3 è indicato il codice 10 (Canone derivante da Locazioni Brevi). Se presente con un codice diverso da 10, il dato contenuto nella col. 2 deve essere rimosso sia nel modello 730 cartaceo da consegnare al contribuente che nella fornitura da trasmettere in via telematica all’Agenzia delle entrate. Tale circostanza deve essere comunicata al contribuente con apposito messaggio (codice: D06).

#### Spese (colonna 5)

Il dato può essere presente solo se il campo “Tipo di reddito” di **colonna 3** assume i valori 1, 2 e 3. **Se in colonna 3 è indicato il codice 10, il dato può essere presente se non è barrata la colonna 2.** Verificare che le spese non siano superiori alle somme percepite (**colonna 4**), se superiori vanno ricondotte a tale limite. In tal caso deve esserne data comunicazione al contribuente mediante apposito messaggio nel quale deve essere riportato l’importo originariamente indicato dal contribuente (codice: D06).

#### Ritenute (colonna 6)

Se nella colonna 3 è indicato il codice 10 (Canone derivante da Locazioni Brevi), la colonna 6 relativa alle ritenute non può essere compilata. Se presente il dato deve essere rimosso sia nel modello 730 cartaceo da consegnare al contribuente che nella fornitura da trasmettere in via telematica all’Agenzia delle entrate. Tale circostanza deve essere comunicata al contribuente con apposito messaggio (codice: D06).

### 9.6 RIGO D5

Se il rigo è compilato deve essere presente sia il tipo di reddito (col. 1) che il relativo reddito (col. 2).  
La casella “tipo di reddito” (col. 1) può assumere esclusivamente i valori da 1 a **4**

#### Spese (colonna 3)

Verificare che le spese non siano superiori alle somme percepite (colonna 2), se superiori vanno ricondotte a tale limite. In tal caso deve esserne data comunicazione al contribuente mediante apposito messaggio nel quale deve essere riportato l’importo originariamente indicato dal contribuente.

Ritenute (colonna 4)

Se nel rigo è indicato nella colonna 1 il codice “4” (noleggio occasionale di imbarcazioni e navi da diporto), il campo ritenute di col. 4 non deve essere compilato.

**9.7 RIGO D6**

Tipo di reddito (col. 1)

Il campo di colonna 1 può assumere i valori da 1 a **15** e deve essere sempre presente.

Casella opzione tassazione ordinaria (col. 2)

La casella può essere barrata solo se il tipo di reddito indicato a col. 1 assume il valore **10**.

Nel caso in cui la casella risulti barrata e il codice indicato a col. 1 sia diverso da 10 il dato relativo alla casella barrata deve essere considerato assente sia nel modello cartaceo consegnato al contribuente che nella fornitura telematica da trasmettere all’Agenzia delle entrate ed il reddito va assoggettato a tassazione separata.

Di tale circostanza ne deve essere data comunicazione mediante apposito messaggio al contribuente indicando l’inefficacia di tale opzione. (codice: D03)

Anno (col. 3)

Il campo di colonna 3 deve essere sempre presente.

Reddito (col. 4)

Il dato deve essere sempre presente.

Reddito totale del deceduto (col. 5)

Se presente non può essere inferiore al “Reddito” di colonna 4.

**9.8 RIGO D7**

Tipo di reddito (col. 1)

Il dato può assumere un valore compreso tra 1 e **8** e deve essere sempre presente.

Casella opzione tassazione ordinaria (col. 2)

La casella non può essere barrata se il tipo di reddito indicato a col. 1 assume il valore 1.

Nel caso in cui la casella risulti barrata e il codice indicato a col. 1 sia uguale ad “1” il dato relativo alla casella barrata deve essere considerato assente sia nel modello cartaceo consegnato al contribuente che nella fornitura telematica da trasmettere all’Agenzia delle entrate ed il reddito va assoggettato a tassazione separata.

Di tale circostanza ne deve essere data comunicazione mediante apposito messaggio al contribuente indicando l’inefficacia di tale opzione. (codice: D04)

Anno (col. 3)

Il dato deve essere sempre presente. L’anno deve essere antecedente al **2017** se il Tipo di reddito di col. 1 assume uno dei seguenti valori: 3, 4 o 5.

Reddito (col. 4)

Il dato deve essere sempre presente

Il dato può essere assente se a colonna 1 è stato indicato il codice “7”.

Ritenute (col 7)



Il dato non deve essere presente se il tipo di reddito indicato a col. 1 assume il valore 1. Infatti, in tal caso, la presenza di ritenute rileva che per il reddito indicato a colonna 1 il datore di lavoro, in qualità di sostituto d'imposta, ha già provveduto ad operare la ritenuta d'acconto nella misura prevista.

Pertanto, nel caso in cui sia presente un importo nella colonna ritenute e nella colonna 1 sia stato indicato il codice 1, non è possibile procedere nell'assistenza fiscale. Di tale circostanza deve essere data comunicazione mediante apposito messaggio al contribuente.

## **9.9 ANOMALIE ED INCONGRUENZE**

### **9.9.1 Segnalazioni**

Eventuali anomalie e/o incongruenze individuate sulla base dei controlli precedentemente descritti sui dati contenuti nel Quadro D Sez I devono essere comunicate al contribuente mediante il messaggio "Dati mancanti o errati relativi al Quadro D - Altri redditi". (codice: D01).

Eventuali anomalie e/o incongruenze individuate sulla base dei controlli precedentemente descritti sui dati contenuti nel Quadro D Sez II devono essere comunicate al contribuente mediante il messaggio "Dati mancanti o errati relativi al Quadro D – Sezione II". (codice: D05).

### **9.9.2 Esclusione dall'assistenza fiscale**

La presenza delle anomalie esposte nel punto precedente comporta la non effettuazione delle operazioni di liquidazione e di conguaglio e quindi deve essere comunicata all'assistito l'esclusione dall'assistenza fiscale ed il conseguente obbligo di ripresentare la dichiarazione dei redditi.

**9.10 CRITERI DI ACCOGLIMENTO: CONTROLLI BLOCCANTI QUADRO D**

Si precisa che la non rispondenza dei dati alle istruzioni di seguito riportate, determina lo scarto della dichiarazione da inviare senza possibilità di conferma.

<b>Controlli Bloccanti Altri Redditi Quadro D - 730 2018</b>	
Tipo reddito presente in tutti i righi del quadro D	E' obbligatorio se il rigo è compilato
Spese Redditi diversi - rigo D4 e rigo D5	L'importo non può essere superiore all'importo del reddito indicato nel relativo rigo
<b>Rigo D4</b>	La colonna 2 del Rigo D4 può risultare presente solo se nella colonna 3 è indicato il codice 10
<b>Ritenute Rigo D5</b>	Se nel rigo è indicato nella colonna 1 il codice "4", il campo ritenute di col. 4 non deve essere compilato.
Tassazione separata Imposte e oneri rimborsati - Rigo D7 col. 3 - Anno	Il dato deve essere sempre presente. L'anno deve essere antecedente al 2017 se il Tipo di reddito di col. 1 assume uno dei seguenti valori: 3, 4 o 5.

**9.11 CRITERI DI ACCOGLIMENTO: CONTROLLI CONFERMABILI QUADRO D**

Si precisa che la non rispondenza dei dati alle istruzioni di seguito riportate determina lo scarto della dichiarazione con eventuale possibilità di conferma della stessa.

<b>Controlli Confermabili Altri Redditi</b>	
Casella Opzione per la tassazione ordinaria - Rigo D6	Può essere barrata solo se il tipo reddito (col. 1) assume il valore 10
Anno - Sez II - Rigo D6	Dati obbligatori se il rigo è compilato
Reddito - Sez II - Rigo D6	
Reddito totale del deceduto - Rigo D6	Se presente, non può essere inferiore all'importo del Reddito di colonna 4
Casella Opzione per la tassazione ordinaria - Rigo D7	La casella non può essere barrata se il tipo di reddito (col. 1) assume il valore 1.
Anno - Sez II - Rigo D7	Dato obbligatorio se il rigo è compilato
Reddito - Sez II - Rigo D7	Dato obbligatorio se il rigo è compilato. Il dato può essere assente se il tipo reddito (col. 1) assume il valore 7.

## 9.12 MODALITÀ DI CALCOLO – REDDITI QUADRO D SEZ I

### 9.12.1 Reddito

Il reddito deve essere determinato sommando gli importi di colonna 2 dei rigi D1, D2 e D3, D5 **e della colonna 4 del rigo D4** di tutti i moduli compilati, escludendo dalla somma i seguenti redditi:

- **i redditi del rigo D4 per i quali è stato indicato il codice 8** nella casella Tipologia; tali redditi, infatti, non concorrono al complessivo e confluiscono nel rigo 147 del mod. 730-3;
- **i redditi del rigo D4 per i quali è stato indicato il codice 10** nella casella Tipologia e risulta barrata la casella di col. 2; tali redditi, infatti non concorrono al complessivo ma confluiscono nel rigo 6 del mod. 730-3 (da assoggettare ad imposta sostitutiva prevista per la cedolare secca);
- **i redditi del D5 per i quali è stato indicato il codice 4** nella casella Tipologia; tali redditi, infatti, non concorrono al complessivo ed assumono rilievo solo al fine della determinazione dell’acconto Irpef per il 2018).

Qualora nel rigo **D4** sia stato indicato il **cod. 7 (compensi per attività sportive dilettantistiche)**, per la individuazione delle modalità con le quali tali compensi devono essere sommati agli altri redditi, si rinvia al relativo paragrafo “Compensi per attività sportive dilettantistiche”.

**Alla somma dei redditi devono essere sottratti i seguenti importi:**

- il 25% dell’importo di colonna 2 del rigo **D3** se nel campo Tipo di reddito di colonna 1 è indicato il codice **1**; se il contribuente ha una età inferiore a 35 anni, la deduzione forfetaria deve essere operata nella misura del 40 % (e non del 25%) dell’importo di colonna 2 del rigo D3; per l’individuazione dell’età anagrafica si deve fare riferimento alla data di nascita presente nel frontespizio della dichiarazione. Pertanto, la deduzione forfetaria del 40% spetta per i contribuenti nati a partire dal 1 gennaio **1983** compreso.
- il 15% dell’importo di colonna 2 del rigo **D3** se nel campo Tipo di reddito di colonna 1 è indicato il codice **2**;
- l’importo delle spese indicate in **colonna 5** del rigo **D4** e in **col. 3** del rigo **D5** (tenendo conto dell’eventuale abbattimento già effettuato).

Il reddito così determinato deve essere riportato nel rigo 5 del riquadro “Riepilogo dei redditi” contenuto nel Mod. 730-3 “Prospetto di liquidazione”.

#### 9.12.1.1 Redditi Diversi derivanti da locazioni Brevi

Al fine di tenere conto delle novità normative introdotte in merito alla **tassazione delle locazioni brevi** (art. 4, commi da 1 a 7, decreto-legge 24 aprile 2017, n. 50, convertito con modificazioni dalla legge 21 giugno 2017, n. 96), da quest’anno si deve tenere conto anche dell’ammontare dei redditi diversi derivanti dalla locazione di immobili da assoggettare a cedolare secca con aliquota del 21%.

**Pertanto ai fini della determinazione sia dell’importo da riportare nel rigo 6 del mod. 730-3 che dell’imposta dovuta per cedolare secca calcolare:**

**Totale-Imponibile-Cedolare-RedditiDiversi** pari alla somma dei redditi indicati nella colonna 4 del rigo D4 per i quali a colonna 3 è indicato il codice 10 e risulta barrata la casella di col. 2.

Il **Totale-Imponibile-Cedolare-RedditiDiversi** così determinato deve essere riportato nel rigo 6 del riquadro “Riepilogo dei redditi” contenuto nel Mod. 730-3 “Prospetto di liquidazione”.

### 9.12.2 Ritenute

Le ritenute devono essere determinate sommando gli importi di colonna 4 dei **rigi D1, D2, D3, D5 e col. 6 del rigo D4**. Qualora nel **rigo D4** sia stato indicato il **cod. 7** (compensi per attività sportive dilettantistiche), per la individuazione delle modalità con le quali tali ritenute devono essere determinate, si rinvia al relativo paragrafo “Compensi per attività sportive dilettantistiche”.

Le ritenute così determinate devono essere sommate alle altre ritenute indicate dal contribuente e riportate nel rigo 59 del riquadro “Calcolo dell’imposta netta e del rigo differenza contenuto nel Mod. 730-3 “Prospetto di liquidazione”.

### **9.12.3 Deduzioni**

Le deduzioni applicate al rigo **D3** debbono essere comunicate al contribuente mediante il messaggio: “Deduzione relativa al rigo **D3** per il tipo reddito..... : Euro .....”. (codice: D02)

#### 9.12.4 Attività sportive dilettantistiche

Se nel rigo **D4**, colonna **3**, è stato impostato il codice “7”, procedere con le seguenti modalità di calcolo:

##### 1) Determinazione del reddito imponibile (C4)

C1 = totale compensi per attività sportive dilettantistiche (rigo **D4** colonna **4**, se indicato a colonna **3** il codice “7”);

C2 = compensi sino a euro **7.500** dell’importo di C1;

C3 = compensi oltre euro **7.500** e fino a euro **28.158** dell’importo di C1;

C4 = C1 – C2 – C3

L’importo di C3 è necessario ai soli fini della determinazione delle aliquote da applicare al reddito imponibile (vedere istruzioni al rigo **16** – *Imposta lorda* - del mod. 730-3 “Prospetto di liquidazione”).

L’importo di C4 deve essere sommato agli altri redditi e riportato nel rigo 5 del riquadro “Riepilogo dei redditi” contenuto nel mod. 730-3 “Prospetto di liquidazione”.

##### 2) Determinazione delle ritenute (R3)

R1 = totale ritenute IRPEF per attività sportive dilettantistiche (rigo **D4** colonna **6**, se indicato a colonna **3** il codice “7”);

R2 = 0,23 x C3; (arrotondare l’importo così determinato)

R3 = R1 – R2; se R3 è inferiore a zero, deve essere posto eguale a zero.

L’importo di R3 deve essere sommato alle altre ritenute IRPEF e riportato nel **rigo 59** (Ritenute) del mod. 730-3 “Prospetto di liquidazione”.

##### 3) Determinazione delle trattenute per l’addizionale regionale (A3)

A1 = totale trattenute addizionale regionale per attività sportive dilettantistiche (**rigo F2 colonna 5**);

A2 = con riferimento al domicilio fiscale al 1° gennaio 2016, applicare all’importo **C3** sopra determinato, le aliquote relative all’Addizionale regionale all’IRPEF deliberate dalle singole regioni e desumibili dalla tabella presente nelle istruzioni relative al rigo **72** del mod. 730-3 tenendo conto delle eventuali agevolazioni previste per le singole regioni.

##### CASI PARTICOLARI COMPENSI ATTIVITA SPORTIVE: da completare

Per la regione **Veneto** ai fini dell’applicazione dell’aliquota agevolata (contribuente disabile o contribuente con a carico fiscalmente un disabile) si deve fare riferimento all’imponibile di cui al **rigo 71** del mod. 730-3.

Arrotondare l’importo **A2** così determinato.

##### Provincia autonoma di Bolzano

Per la provincia autonoma di **Bolzano** operare come di seguito descritto in luogo delle istruzioni sopra fornite con riferimento alla determinazione dell’importo A2.

**A2 è sempre pari a zero** (in quanto la deduzione prevista dalla provincia autonoma di Bolzano di euro 28.000 è maggiore dell’importo di euro 20.658 sul quale applicare la ritenuta alla fonte);

- Se C1 è minore o uguale a 7.500, **DeduzionePL71 = 28.000**
- Se C1 è maggiore di 7.500 ma inferiore a 28.158, **DeduzionePL71 = 28.000 – (C1 – 7.500)**
- Se C1 è maggiore o uguale a 28.158, **DeduzionePL71 = 7.342**  
*Dato da: 28.000 – (28.158 - 7.500)*

L’importo **DeduzionePL71** è referenziato nel paragrafo “Residenti al 01/01/**2017** nella Provincia Autonoma di Bolzano” ai fini del calcolo dell’addizionale Regionale.

##### Provincia autonoma di Trento

Per la provincia autonoma di **Trento** calcolare **Limite\_Agevolazione = Rigo 71 mod. 730-3 + C3**

- Se **Limite\_Agevolazione** è maggiore di **20.000**, non spetta alcuna agevolazione e per la determinazione dell’importo A2 seguire le indicazioni di carattere generale sopra fornite.
- Se **Limite\_Agevolazione** è inferiore o uguale a **20.000**, non è dovuta l’addizionale regionale e **A2 = zero**

**A3 = A1 – A2**; se A3 è inferiore a zero, deve essere posto eguale a zero.

L'importo di A3 deve essere sommato alle altre trattenute per addizionale regionale e riportato nel **rigo 73** (addizionale regionale all'IRPEF risultante dalla certificazione) del mod. 730-3 "Prospetto di liquidazione".

**4) Determinazione delle trattenute per l'addizionale comunale (B3)**

B1 = totale trattenute addizionale comunale per attività sportive dilettantistiche (**rigo F2 colonna 6**);

B2 = con riferimento al domicilio fiscale al 1 gennaio **2017**, applicare all'importo C3 sopra determinato, le aliquote relative all'Addizionale comunale all'IRPEF deliberate dai singoli comuni consultabili sul sito "www.Finanze.gov.it" (area tematica: "Fiscalità Locale, Addizionale Comunale all'Irpef"), tenendo conto delle eventuali agevolazioni previste dai singoli comuni.

Soglia di Esenzione deliberata dai comuni

Per i comuni che hanno deliberato una soglia di esenzione, ai fini dell'applicazione di tale soglia si deve procedere come di seguito descritto:

Determinare:

- Reddito di specie =  $C1 - 7.500$  ( ricondurre a zero se negativo).
- Base imponibile addizionale = Rigo 71 mod. 730-3

La soglia di esenzione trova applicazione solo nel caso in cui sia il Reddito di specie che la Base imponibile Addizionale siano entrambe minori o uguali alla soglia di esenzione.

Pertanto, se Reddito di specie è minore o uguale a soglia di esenzione e Base imponibile addizionale è minore o uguale a soglia di esenzione, B2 è uguale a zero.

Negli altri casi B2 va determinato con i criteri sopra descritti in assenza della soglia di esenzione (si applica all'importo C3 le aliquote relative all'Addizionale comunale all'IRPEF)

$B3 = B1 - B2$ ; se B3 è inferiore a zero, deve essere posto eguale a zero.

L'importo di B3 deve essere sommato alle altre trattenute per addizionale comunale e riportato nel rigo 76 (addizionale comunale all'IRPEF risultante dalla certificazione) del mod. 730-3 "Prospetto di liquidazione".

Esempio 1:      Compensi Per attività sportive (C1) = 17.000  
Aliquota add comunale = 0,1 %  
Totale trattenute add. Comunale (B1) = 10  
Soglia di esenzione deliberata dal comune = 10.000  
Reddito di specie = 9.500  
Base imponibile addizionale (rigo 71 mod. 730-3) = 8.000  
B2 = 0;  
B3 = 10 - 0 = 10

Esempio 2:      Compensi Per attività sportive (C1) = 17.000  
Aliquota add comunale = 0,1 %  
Totale trattenute add. Comunale (B1) = 10  
Soglia di esenzione deliberata dal comune = 10.000  
Reddito di specie = 9.500  
Base imponibile addizionale (rigo 71 730-3) = 12.000  
B2 = 10;  
B3 = 10 - 10 = 0

Esempio 3:      Compensi Per attività sportive (C1) = 35.000  
Aliquota add comunale = 0,1 %  
Totale trattenute add. Comunale (B1) = 28  
Soglia di esenzione deliberata dal comune = 10.000  
Reddito di specie = 27.500  
Base imponibile addizionale (rigo 71 730-3) = 8.000  
B2 =  $(20.658 \times 0,1 \%) = 21$ ;  
B3 = 28 - 21 = 7

## 9.13 MODALITÀ DI CALCOLO – REDDITI QUADRO D SEZ II

### 9.13.1 Calcolo dell’acconto dell’imposta sui redditi soggetti a tassazione separata (rigo 96 per il dichiarante e rigo 116 per il coniuge del mod. 730-3)

Per i redditi soggetti a tassazione separata e non soggetti a ritenuta alla fonte, a partire dal periodo d’imposta 1996, è dovuto un acconto d’imposta nella misura del 20% del reddito.

Nel modello 730/2018 tali redditi trovano esposizione nella sezione II del quadro D.

Per i redditi dichiarati nella sezione II del Quadro D del Mod. 730 assoggettati a tassazione separata **e per i quali non sono state effettuate ritenute di acconto**, occorre calcolare l’acconto dell’imposta pari al 20%. In particolare sono da assoggettare a tassazione separata i seguenti redditi:

- redditi del rigo D6 per i quali nella relativa casella di colonna 1 “Tipo reddito” è stato indicato il codice **1, 2, 3, 4, 5, 6, 7, 8, 9, 11, 12, 13, 14 o 15** ovvero è stato indicato il codice **10** e non è stata barrata la relativa casella di colonna 2 “opzione per la tassazione ordinaria”;

- redditi del rigo D7 per i quali nella relativa casella di colonna 1 “Tipo reddito” è stato indicato il codice **2, 3, 4, 5, 6, 7 o 8** e non è stata barrata la relativa casella di colonna 2 “opzione per la tassazione ordinaria”, ovvero è stato indicato il codice **1** e non risulta compilata la col. 7 “ritenute”.

Per la determinazione dell’acconto di imposta sui redditi soggetti a tassazione separata, calcolare il 20% dei redditi di seguito riportati per i quali non risultano indicate le ritenute nella relativa colonna 7:

- redditi di cui alla colonna 4 del rigo D6 per i quali nella relativa casella di colonna 1 è stato indicato il codice **1, 2, 3, 4, 5, 6, 7, 11, 12, 13, 14 o 15**, ovvero il codice **10** e non è stata barrata la relativa casella di colonna 2, diminuiti dell’importo della “Quota delle imposte sulle successioni” di colonna 6;
- redditi di cui alla colonna 4 del rigo D6 per i quali nella relativa casella di colonna 1 “Tipo reddito” è stato indicato il codice **8**; in questo caso operare come segue:
  - a) determinare la deduzione forfetaria del 25 per cento sul “Reddito” di colonna 4;
  - b) determinare l’imponibile sottraendo al “Reddito” di colonna 4 la deduzione precedentemente calcolata e la “Quota delle imposte sulle successioni” di colonna 6;
  - c) calcolare l’acconto del 20% dell’Imponibile così come calcolato nel precedente punto b);
- redditi di cui alla colonna 4 del rigo D6 per i quali nella relativa casella di colonna 1 “Tipo reddito” è stato indicato il codice **9**; in questo caso operare come segue:
  - d) determinare la deduzione forfetaria del 15 per cento sul “Reddito” di colonna 4;
  - e) determinare l’imponibile sottraendo al “Reddito” di colonna 4 la deduzione precedentemente calcolata e la “Quota delle imposte sulle successioni” di colonna 6;
  - f) calcolare l’acconto del 20% dell’Imponibile così come calcolato nel precedente punto e).

redditi di cui alla colonna 4 del rigo D7, per i quali nella relativa casella di colonna 1 il codice **2, 3, 4, 5, 6, 7 o 8** e non è stata barrata la relativa casella di colonna 2 ovvero è stato indicato il codice **1** e non risulta compilata la col. 7 “ritenute”.

Se l’importo dell’acconto del 20% sui redditi soggetti a tassazione separata è maggiore di 12 euro, riportare tale importo nella colonna 7 (“Importi da trattenere/versare”) del **rigo 96** del mod. 730-3 se lo stesso è riferito al dichiarante ovvero nella colonna **6** del **rigo -116** del mod. 730-3 se lo stesso è riferito al coniuge.

Se l’importo dell’acconto del 20% sui redditi soggetti a tassazione separata è maggiore di zero e minore o uguale a 12 euro, riportare tale importo nella colonna **6** (“Importi da non versare”) del **rigo 96** del mod. 730-3 se lo stesso è riferito al dichiarante ovvero nella colonna **6** del **rigo 116** del mod. 730-3 se lo stesso è riferito al coniuge.

### **9.13.2 Modalità di calcolo del reddito nel caso di Opzione per la tassazione ordinaria**

Se il contribuente ha optato per la tassazione ordinaria, barrando la casella di col. 2 del rigo **D6** e del rigo **D7**, occorre:

- 1) sommare ai redditi indicati nel rigo 5 col. 1 e/o 2 del Mod. 730-3 “Prospetto di liquidazione” i redditi di col. 4 del rigo **D6** per i quali è stato indicato il codice **10** nella colonna 1 ed i redditi di col. 4 del rigo **D7** per i quali è stato indicato il codice **2, 3, 4, 5, 6, 7, o 8** nella colonna 1;
- 2) sommare le “Ritenute” di col. 7 del rigo **D6** e del rigo **D7**, alle altre ritenute indicate nel rigo **59** del Mod. 730-3 “Prospetto di liquidazione”;
- 3) liquidare l’IRPEF secondo le regole precedentemente indicate al paragrafo “calcolo dell’IRPEF”.



## **10 ONERI (QUADRO E)**

### **10.1 CONTROLLI DA EFFETTUARE**

#### **10.1.1 Quadro E - Sez. I e sez. II**

##### **10.1.1.1 Righi E4, E5, E6**

###### Casella di rigo E4

Può assumere esclusivamente i valori 1, 2, 3 o 4.

Nel caso in cui il valore indicato sia diverso da quelli ammessi, non essendo possibile determinare correttamente la detrazione, si devono considerare assenti sia la casella che il relativo importo del rigo e ne deve essere data comunicazione con apposito messaggio al contribuente. (codice: E01)

###### Casella di rigo E5

Può assumere esclusivamente il valore 1, 2, 3 o 4.

Nel caso in cui il valore indicato sia diverso da quelli ammessi, non essendo possibile determinare correttamente la detrazione, si devono considerare assenti sia la casella che il relativo importo del rigo e ne deve essere data comunicazione con apposito messaggio al contribuente. (codice: E01)

###### Casella di rigo E6

Può assumere esclusivamente il valore 2, 3, o 4.

Nel caso in cui il valore indicato sia diverso da quelli ammessi, non essendo possibile determinare correttamente la detrazione, si devono considerare assenti sia la casella che il relativo importo del rigo e ne deve essere data comunicazione con apposito messaggio al contribuente. (codice: E01)

###### Importo di rigo E6

Per ogni singolo rigo compilato, l'importo non può essere inferiore a 15.366. Se inferiore, non essendo possibile riconoscere la detrazione, devono essere considerati assenti i dati di quel singolo rigo e ne deve essere data comunicazione con apposito messaggio al contribuente. (codice: E02)

###### **Righi da E8 a E10**

Il codice indicato a colonna 1 può assumere esclusivamente i valori da **8 a 18, da 20 a 33, 35, 36, 38, 39, 41, 42 e 99.**

Nel caso in cui il valore indicato sia diverso da quelli ammessi, non essendo possibile determinare correttamente la detrazione, si devono considerare assenti sia il codice che il relativo importo del rigo e ne deve essere data comunicazione con apposito messaggio al contribuente. (codice: E01)

### 10.1.1.2 Rigo E14 spese per canoni di leasing

#### Data Stipula leasing

Il dato è obbligatorio se il rigo E14 risulta compilato. La data deve essere formalmente corretta.

**La data deve essere compresa tra il 1/1/2016 e il 31/12/2017 (estremi compresi).**

Se la data risulta assente o errata non essendo possibile determinare correttamente la detrazione, si devono considerare assenti tutti i dati del rigo e ne deve essere data comunicazione con apposito messaggio al contribuente. (codice: E01)

#### Numero Anno

Il dato è obbligatorio se il rigo E14 risulta compilato e può assumere i valori **“1” o “2”**. Se il campo “Numero Anno” risulta assente o errato non essendo possibile determinare correttamente la detrazione, si devono considerare assenti tutti i dati del rigo e ne deve essere data comunicazione con apposito messaggio al contribuente. (codice: E01)

#### Importo Canone di leasing e Prezzo di riscatto

Gli importi del canone di leasing e del prezzo di riscatto hanno limite diversi di detraibilità a seconda dell'età che il contribuente aveva alla data della stipula del contratto di leasing (meno di 35 anni ovvero uguale o superiore a 35 anni)

A tal fine operare come di seguito descritto.

Determinare la *Data\_Riferimento\_Contribuente* calcolando sulla base della data di nascita presente nel frontespizio del modello 730 la data in cui il contribuente compie (o ha compiuto) 35 anni e confrontare tale data con quella di colonna 1 del rigo E14.

***Data\_Riferimento\_Contribuente*** = giorno e mese di nascita e come anno quello di nascita + 35

(Esempio: contribuente nato il 09/09/1983, abbiamo che ***Data\_Riferimento\_Contribuente*** = 09/09/2018)

#### Verifica Importo Canone di leasing

Se la Data di stipula del contratto di col. 1 è antecedente a *Data\_Riferimento\_Contribuente*,

*Limite\_Importo\_Canone* = 8.000, altrimenti *Limite\_Importo\_Canone* = 4.000,

Se l'importo indicato dal contribuente nella colonna 3 del rigo E14, è superiore a *Limite\_Importo\_Canone* come sopra determinato, l'importo della colonna 3 deve essere ricondotto al suddetto limite. **(Codice: E31)**

#### Verifica Prezzo di riscatto

Se la Data di stipula del contratto di col. 1 è antecedente a *Data\_Riferimento\_Contribuente*,

*Limite\_Prezzo\_Riscatto* = 20.000, altrimenti *Limite\_Prezzo\_Riscatto* = 10.000,

Se l'importo indicato dal contribuente nella colonna 4 del rigo E14, è superiore a *Limite\_Prezzo\_Riscatto* come sopra determinato, l'importo della colonna 4 deve essere ricondotto al suddetto limite. **(Codice: E31)**

#### Caso particolare: presenza di più righi E14 compilati (multimodulo)

**Nel caso in cui risulti compilato più di un rigo E14, è necessario procedere come segue:**

***Data\_Riferimento\_Contribuente*** = giorno e mese di nascita e come anno quello di nascita + 35

**Per tutti i righi per i quali** la Data di stipula del contratto di col. 1 è antecedente a *Data\_Riferimento\_Contribuente*, sommare gli importi di col. 3 in una entità che definiamo *Totale\_Canone\_Minore\_35\_Anni* e gli importi di col. 4 in una entità che definiamo *Totale\_Riscatto\_Minore\_35\_Anni*.

**Per tutti i righi per i quali** la Data di stipula del contratto di col. 1 è uguale o successiva a *Data\_Riferimento\_Contribuente*, sommare gli importi di col. 3 in una entità che definiamo

*Totale\_Canone\_Non\_Inferiore\_35\_Anni* e gli importi di col. 4 in una entità che definiamo *Totale\_Riscatto\_Non\_Inferiore\_35\_Anni*.

Se *Totale\_Canone\_Minore\_35\_Anni* è maggiore di 8.000, non essendo possibile determinare correttamente la detrazione spettante, tutti i dati dei righi E14 non devono essere presenti sia nel modello cartaceo consegnato al contribuente che nel flusso telematico da trasmettere all'Agenzia delle entrate e di tale circostanza deve essere data informazione al contribuente nelle annotazioni (**Codice: E67**).

Se *Totale\_Riscatto\_Minore\_35\_Anni* è maggiore di 20.000, non essendo possibile determinare correttamente la detrazione spettante, tutti i dati dei righi E14 non devono essere presenti sia nel modello cartaceo consegnato al contribuente che nel flusso telematico da trasmettere all'Agenzia delle entrate e di tale circostanza deve essere data informazione al contribuente nelle annotazioni (**Codice: E68**).

Calcolare:

*Capienza\_Canone\_Non\_Inferiore\_35\_Anni* = 4.000 - *Totale\_Canone\_Minore\_35\_Anni*  
(Ricondurre a zero se negativo)

Se *Totale\_Canone\_Non\_Inferiore\_35\_Anni* è maggiore di *Capienza\_Canone\_Non\_Inferiore\_35\_Anni*, non essendo possibile determinare correttamente la detrazione spettante, tutti i dati dei righi E14 non devono essere presenti sia nel modello cartaceo consegnato al contribuente che nel flusso telematico da trasmettere all'Agenzia delle entrate e di tale circostanza deve essere data informazione al contribuente nelle annotazioni (**Codice: E69**).

*Capienza\_Riscatto\_Non\_Inferiore\_35\_Anni* = 10.000 - *Totale\_Riscatto\_Minore\_35\_Anni*  
(Ricondurre a zero se negativo)

Se *Totale\_Riscatto\_Non\_Inferiore\_35\_Anni* è maggiore di *Capienza\_Riscatto\_Non\_Inferiore\_35\_Anni*, non essendo possibile determinare correttamente la detrazione spettante, tutti i dati dei righi E14 non devono essere presenti sia nel modello cartaceo consegnato al contribuente che nel flusso telematico da trasmettere all'Agenzia delle entrate e di tale circostanza deve essere data informazione al contribuente nelle annotazioni (**Codice: E70**).

#### 10.1.1.3 Rigo E26

La casella di colonna 1 può assumere esclusivamente i valori **6, 7, 8, 9, 12, 13 e 21**.

Nel caso in cui il valore indicato sia diverso da quelli ammessi, non essendo possibile determinare correttamente la deduzione, si devono considerare assenti sia la casella che il relativo importo del rigo e ne deve essere data comunicazione con apposito messaggio al contribuente. (codice: E01)

#### 10.1.1.4 Rigo E32 - Spese per acquisto o costruzione di abitazioni date in locazione

E' riconosciuta una nuova deduzione dal reddito complessivo nel caso di acquisto o costruzione di immobili abitativi da destinare alla locazione.

In **linea generale**, l'agevolazione riguarda (per maggiori dettagli si rimanda alle indicazioni fornite nelle istruzioni al modello 730 **2018**):

- l'acquisto di unità immobiliari a destinazione residenziale di nuova costruzione che risultano invendute alla data del 12 novembre 2014;
- l'acquisto di unità immobiliari a destinazione residenziale oggetto di interventi di ristrutturazione edilizia o risanamento conservativo;
- la costruzione di unità immobiliari a destinazione residenziale su aree edificabili già possedute dal contribuente prima dell'inizio dei lavori o sulle quali sono già riconosciuti diritti edificatori.

Per fruire dell'agevolazione l'immobile deve essere destinato, entro sei mesi dall'acquisto o dal termine dei lavori di costruzione, alla locazione per almeno otto anni.

La deduzione è pari al 20 per cento del prezzo di acquisto dell'immobile risultante dall'atto di compravendita, nonché degli interessi passivi dipendenti da mutui contratti per l'acquisto delle unità immobiliari medesime, oppure, nel caso di costruzione, delle spese sostenute per prestazioni di servizi, dipendenti da contratti d'appalto, attestate dall'impresa che esegue i lavori. Il limite massimo complessivo

di spesa, anche nel caso di acquisto o costruzione di più immobili, è pari a 300.000 euro comprensivi di IVA.

La deduzione è ripartita in otto quote annuali di pari importo, a partire dall'anno nel quale avviene la stipula del contratto di locazione e non è cumulabile con altre agevolazioni fiscali previste da altre disposizioni di legge per le medesime spese.

**Colonna 1 (Data stipula locazione):** il dato è obbligatorio se la colonna 2 del rigo è compilata. **La data deve essere compresa tra il 1/1/2014 e il 31/12/2017 (estremi compresi).**

**Colonna 2 (Spesa Acquisto/Costruzione):** Non può essere maggiore a euro 300.000.

Se sono stati compilati più moduli la somma degli importi indicati in tutti i moduli non può essere superiore a euro 300.000.

**Se in un singolo rigo è riportato un importo superiore ad euro 300.000,** l'importo deve essere ricondotto entro tale limite e di tale circostanza deve essere fornito apposito messaggio nelle annotazioni (**Codice: E48**). L'importo così abbattuto deve essere riportato sia nel modello cartaceo consegnato al contribuente che nel flusso telematico da trasmettere all'Agenzia delle entrate.

**Se sono compilati più moduli e la somma degli importi indicati nella col. 2 del rigo E32 è maggiore di euro 300.000,** non essendo possibile determinare correttamente la detrazione, si devono considerare assenti i dati di tutti i righi E32 compilati e ne deve essere data comunicazione al contribuente con apposito messaggio. (**codice: E49**). Tali righi non devono essere presenti sia nel modello cartaceo consegnato al contribuente che nel flusso telematico da trasmettere all'Agenzia delle entrate.

**Se la data di col. 1 del rigo E32 risulta assente o formalmente errata,** non è possibile riconoscere la detrazione e pertanto i dati del rigo devono essere considerati assenti e di tale circostanza deve essere data comunicazione al contribuente con apposito messaggio. (**codice: E50**). Tali dati non devono essere presenti sia nel modello cartaceo consegnato al contribuente che nel flusso telematico da trasmettere all'Agenzia delle entrate.

Determinazione della deduzione spettante

**L'importo da riportare nel rigo 13** del mod. 730-3, unitamente agli altri oneri deducibili, va determinato come segue:

**Tot\_Spese** = somma delle col. 2 del rigo E32 di tutti i moduli compilati.

Ricondurre tale importo nel limite di euro 300.000.

**Tot\_Interessi** = somma delle col. 3 del rigo E32 di tutti i moduli compilati.

Calcolare  $\text{Deduzione\_E32} = (20 \% \text{ di Tot\_Spese}) / 8 + (20\% \text{ di Tot\_Interessi})$ ;

Il risultato, arrotondato, va sommato agli altri oneri da riportare nel rigo 13 del mod. 730-3.

### 10.1.2 Spese per interventi di recupero del patrimonio edilizio

#### 10.1.2.1 Sez III A - spese per interventi di recupero del patrimonio edilizio e per misure antisismiche - righe da E41 a E43

##### Anno (colonna 1)

L'anno da indicare nei righe da **E41** a **E43** (col. 1), può assumere i valori 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016 e **2017** e deve essere sempre presente se viene indicato un importo nella **colonna 9** corrispondente. Nel caso in cui il valore indicato sia diverso da quelli ammessi, non essendo possibile determinare correttamente la detrazione, si devono considerare assenti i dati del rigo. (codice: E03)

##### Periodo 2012 e antisismico dal 2013 al 2017 (colonna 2)

La casella è obbligatoria se l'anno di **colonna 1** è il **2012**. Può essere presente solo se l'anno di col. 1 è uguale al 2012, o al 2013 o al 2014 o al 2015 o al 2016 o **2017**. La colonna 2 può assumere solo i seguenti valori:

- 2 (spese sostenute nel periodo 01/01/2012 - 25/06/2012 );
- 3 (spese sostenute nel periodo 26/6/2012 - 31/12/2012;
- 4 (spese sostenute nel periodo 04/8/2013 - 31/12/**2016** relative ad interventi antisismici);
- da 5 a 11 (solo per le spese sostenute nel 2017)

- **Se l'anno è il 2012** e la casella di colonna 2 non è compilata ovvero assume un valore diverso da "2" e da "3" non essendo possibile determinare correttamente la detrazione, si devono considerare assenti i dati del rigo. (codice: E04)
- **Se l'anno è compreso tra il 2013 ed il 2016** (estremi inclusi) e la casella di colonna 2, se compilata, assume un valore diverso da 4, non essendo possibile determinare correttamente la detrazione, si devono considerare assenti i dati del rigo. (codice: E04).
- **Se l'anno è il 2017** e la casella di colonna 2 assume valori diversi da 5 a 11 non essendo possibile determinare correttamente la detrazione, si devono considerare assenti i dati del rigo. (codice: E04).

**Se la casella di colonna 2 è compilata e l'anno di colonna 1 è antecedente al 2012**, quanto indicato nella col. 2 si deve considerare assente e non rileva ai fini del riconoscimento della detrazione. Di tale circostanza deve essere data comunicazione al contribuente nelle annotazioni del mod. 730-3. (codice: E05)

##### Codice fiscale (colonna 3)

Il codice fiscale dei righe da E41 a E43, se presente, deve essere di 16 caratteri a struttura alfanumerica; può essere, in alcuni casi, di 11 caratteri a struttura completamente numerica.

Su tale dato va effettuata la verifica del carattere di controllo secondo le disposizioni contenute nel D.M. 23 dicembre 1976.

**Se l'anno di col. 1 è il 2017 e nella col. 2 è riportato il codice 8 o 9, il codice fiscale di col. 3 è obbligatorio.**

##### Casella "Interventi particolari" (colonna 4)

La casella di colonna 4 può assumere esclusivamente i valori 1 o 4.

Nel caso in cui il valore indicato sia diverso da quelli ammessi in relazione all'anno di colonna 1, non essendo possibile determinare correttamente la detrazione, si devono considerare assenti i dati del rigo. (codice: E06)

##### Casella "Codice" (colonna 5)

La casella di colonna 5 può assumere esclusivamente il valore 4.

Nel caso in cui il valore indicato sia diverso da quelli ammessi, non essendo possibile determinare correttamente la detrazione, si devono considerare assenti i dati del rigo. (codice: E08)

Il codice 4 può essere presente solo se l'anno di colonna 1 è diverso dal **2017**.

Se non risultano verificate le suddette condizioni, non essendo possibile determinare correttamente la detrazione, si devono considerare assenti i dati del rigo e ne deve essere data comunicazione al contribuente con apposito messaggio. (codice: E10)

Numero rate (colonna 8)

Il numero di rate (**colonna 8**) dei rigi da **E41 a E43** deve essere sempre presente se è stato indicato un importo nella **colonna 9** corrispondente.

**Se la colonna 1 "Anno" assume un valore diverso da 2017, la sola rateazione prevista è in 10 rate.**

**Se la colonna 1 "Anno" assume il valore 2017:**

- **se la colonna 2 non è compilata, la rateazione prevista è in 10 rate**
- **se la colonna 2 assume un valore compreso tra 5 e 11, la rateazione prevista è in 5 rate**

In funzione del valore indicato nel campo "Anno" di colonna 1, il campo "Numero rate" deve assumere i valori indicati nella tabella sottostante:

Coerenza tra il numero di rata e l'anno TABELLA E	
ANNO DI COL 1	VALORI AMMESSI
2017	1
2016	2
2015	3
2014	4
2013	5
2012	6
2011	7
2010	8
2009	9
2008	10

Nel caso in cui il contribuente abbia indicato un numero di rata diverso da quello previsto dalla "Tabella di coerenza tra il numero di rata e l'anno" e dalle precedenti istruzioni, si dovranno considerare assenti i dati del rigo, non essendo possibile determinare correttamente la detrazione, e di tale circostanza deve essere data comunicazione con apposito messaggio al contribuente. **(Codice: E15)**

Numero ord immobile (col. 10)

Si rimanda alle indicazioni fornite nel paragrafo "SEZ. III B - RISTRUTTURAZIONE EDILIZIA DATI CATASTALI IMMOBILE E ALTRI DATI".

**10.1.2.2 Sez. III A – limite di spesa detraibile per ristrutturazione edilizia**

**10.1.2.2.1 Sez. III A – limite di spesa detraibile per ristrutturazione edilizia anni da 2008 a 2011**

L'importo indicato dal contribuente nella **colonna 9** di ogni singolo rigo (dal rigo E41 al rigo E43) non può essere superiore **ad euro 48.000 se l'anno di colonna 1 è il 2008 o il 2009, 2010 o 2011.**

Se il contribuente ha indicato una somma superiore, l'importo deve essere ricondotto al suddetto limite e ne deve essere data comunicazione al contribuente con apposito messaggio. **(Codice: E16)**

**10.1.2.2.2 Sez. III A – limite di spesa detraibile per ristrutturazione edilizia anno 2012**

Per l'anno di imposta 2012, il limite di spesa su cui applicare la percentuale è di:

- euro 48.000 per le spese sostenute dal 1 gennaio 2012 al 25 giugno 2012;
- euro 96.000 per le spese sostenute dal 26 giugno 2012 al 31 dicembre 2012.

La detrazione del 50 per cento spetta per le spese sostenute dal 26 giugno al 31 dicembre 2012 nel limite di 96.000 euro, al netto delle spese sostenute fino al 25 giugno nel limite di 48.000 euro.

**Criteri di carattere generale**

Il criterio di carattere generale è quello di effettuare una prima verifica sull'importo indicato nel singolo rigo che non può eccedere l'importo di euro 48.000 o l'importo di 96.000 a seconda del codice indicato nella colonna 2. Nel caso in cui l'importo del singolo rigo ecceda tali limite, i singoli importi dovranno essere ricondotti entro i limiti previsti.

Successivamente è necessario verificare che, nel caso in cui con riferimento ad un singolo immobile per l'anno 2012 risultano compilati più rigi, la somma degli importi indicati nei diversi rigi non superi i limiti previsti. In tal caso, si è ritenuto che non si possa procedere in automatico all'abbattimento entro i limiti previsti dell'importo complessivo della spesa, in quanto la stessa è somma di singole spese per le quali l'abbattimento deve essere operato su indicazione del contribuente. In tal caso si è previsto pertanto che la detrazione non possa essere riconosciuta e che i rigi debbano essere considerati assenti.

**Verifica degli importi sul singolo rigo**

Con riferimento al singolo rigo abbiamo che:

- Se l'anno è il 2012 e la casella di colonna 2 assume il valore "2" l'importo di colonna 9 deve essere inferiore o uguale a 48.000;
  - Se l'anno è il 2012 e la casella di colonna 2 assume il valore "3" l'importo di colonna 9 deve essere inferiore o uguale a 96.000;
- Se il contribuente ha indicato una somma superiore, l'importo deve essere ricondotto al suddetto limite e ne deve essere data comunicazione al contribuente con apposito messaggio. (Codice: E16)

**Verifica degli importi in presenza di più rigi**

In presenza di più rigi compilati con riferimento allo stesso immobile\_ (il medesimo N. d'ordine immobile indicato a colonna 10 ) e nei quali a colonna 1 è indicato come anno il 2012, al fine di verificare il rispetto dei limite di spesa è necessario operare come di seguito descritto.

- Considerare soli i rigi da E41 a E43 per il quale è indicato a colonna 1 l'anno 2012;
- sommare gli importi delle spese indicate a colonna 9 aggregandoli per il medesimo N. d'ordine immobile indicato a colonna 10 e distinguendo tra le spese relative ai rigi con il codice 2 a col. 2 (**Tot\_Spese\_48.000**) dalle spese relative ai rigi con il codice 3 a col. 2 (**Tot\_Spese\_96.000**) .
- Con riferimento a ciascun immobile identificato dal medesimo n. d'ordine di col. 10, il limite complessivo di spesa va verificato come segue:
  - Tot\_Spese\_48.000 deve essere minore o uguale a 48.000

Se il contribuente ha indicato un importo superiore al limite di euro 48.000, non essendo possibile determinare correttamente la detrazione, si devono considerare assenti i dati di tutti rigi dell'immobile in oggetto e che hanno il codice 2 nella col. 2 e ne deve essere data comunicazione al contribuente con apposito messaggio. (codice: E44).

Calcolare **Spesa\_48000** = minore tra 48.000 e Tot\_Spese\_48.000

- Tot\_Spese\_96.000 + Spesa\_48000 deve essere inferiore o uguale a 96.000.



Se il contribuente ha indicato un importo superiore al limite di euro 96.000, non essendo possibile determinare correttamente la detrazione, si devono considerare assenti i dati di tutti righi dell'immobile in oggetto e che hanno il codice 3 nella col. 2 e ne deve essere data comunicazione al contribuente con apposito messaggio. (codice: E44).

Si propongono i seguenti esempi di verifica dei limiti di spesa previsti.

RISTRUTTURAZIONE EDILIZIA						
Modulo	Rigo	Anno (col. 1)	2012 2013 - 2017 antisismico (col. 2)	.....	Spesa (col. 9)	N.d'ordine immobile (col. 10)
Modulo 1	Rigo E41	2012	2		40.000	1
Modulo 1	Rigo E42	2012	3		60.000	1
Modulo 1	Rigo E43	2012	2		50.000	2
Modulo 2	Rigo E41	2010				
Modulo 2	Rigo E42	2012	3		50.000	2
Modulo 2	Rigo E43	2012	3		100.000	3
Modulo 3	Rigo E41	2012	2		60.000	4
Modulo 3	Rigo E42	2012	3		40.000	4
Modulo 3	Rigo E43	2012	2		30.000	5
Modulo 4	Rigo E41	2011			30.000	1
Modulo 4	Rigo E42	2009			25.000	
Modulo 4	Rigo E43	2012	2		30.000	5
Tot. Spese 48.000 immobile con n. d'ordine 1 (anno 2012)					40.000	Spesa entro il limite di 48.000
Tot. Spese 96.000 immobile con n. d'ordine 1 (anno 2012)					60.000	E' stato superato il limite di spesa di 96.000 (40.000 + 60.000).
Tot. Spese 48.000 immobile con n. d'ordine 2					50.000	E' stato superato il limite di spesa di 48.000. L'importo va ricondotto entro il limite di euro 48.000
Tot. Spese 96.000 immobile con n. d'ordine 2					50.000	E' stato superato il limite di spesa di 96.000 (48.000 + 50.000).
Tot. Spese 96.000 immobile con n. d'ordine 3					100.000	E' stato superato il limite di spesa di 96.000. L'importo va ricondotto entro il limite di euro 96.000
Tot. Spese 48.000 immobile con n. d'ordine 4					60.000	E' stato superato il limite di spesa di 48.000. L'importo va ricondotto entro il limite di euro 48.000
Tot. Spese 96.000 immobile con n. d'ordine 4					40.000	La spesa è nel limite di 96.000 (48.000 + 40.000).
Tot. Spese 48.000 immobile con n. d'ordine 5					60.000	E' stato superato il limite di spesa di 48.000.

### 10.1.2.2.3 Sez. III A – limite di spesa detraibile per ristrutturazione edilizia anno 2013

Per l'anno di imposta 2013, il limite di spesa è di euro 96.000 sul quale applicare la percentuale di detrazione pari al 50%.

Per le spese sostenute dal 4 agosto al 31 dicembre 2013 e relative a interventi per l'adozione di misure antisismiche (codice di col. 2 impostato con il valore "4") fermo restando il limite di 96.000 euro, la percentuale di detrazione è pari al 65%.

Verifica degli importi in presenza di più righi

In presenza di più righi compilati con riferimento allo stesso immobile\_ (il medesimo N. d'ordine immobile indicato a colonna 10 ) e nei quali a colonna 1 è indicato come anno il 2013, al fine di verificare il rispetto dei limiti di spesa è necessario operare come di seguito descritto.

- Considerare soli i righi da E41 a E43 per il quale è indicato a colonna 1 l'anno 2013;

- sommare gli importi delle spese indicate a colonna 9 aggregandoli per il medesimo N. d'ordine immobile indicato a colonna 10 (Tot\_Spese\_96.000).

Con riferimento a ciascun immobile identificato dal medesimo n. d'ordine di col. 10, il limite complessivo di spesa va verificato come segue:

Tot\_Spese\_96.000 deve essere minore o uguale a 96.000

Se il contribuente ha indicato un importo superiore al limite di euro 96.000, non essendo possibile determinare correttamente la detrazione, si devono considerare assenti i dati di tutti righe dell'immobile in oggetto e ne deve essere data comunicazione al contribuente con apposito messaggio. (codice: E44).

#### **10.1.2.2.4 Sez. III A – limite di spesa detraibile per ristrutturazione edilizia anni 2014, 2015 e 2016**

Per ciascuno degli anni di imposta 2014, 2015 e 2016, il limite di spesa è di euro 96.000 sul quale applicare la percentuale di detrazione pari al 50%.

Per le spese relative a interventi per l'adozione di misure antisismiche (codice di col. 2 impostato con il valore "4") fermo restando il limite di 96.000 euro, la percentuale di detrazione è pari al 65%.

##### Verifica degli importi in presenza di più righe

In presenza di più righe compilati con riferimento allo stesso immobile (il medesimo N. d'ordine immobile indicato a colonna 10 ) ed allo stesso anno (il medesimo anno indicato a colonna 1) al fine di verificare il rispetto del limite di spesa annuale è necessario operare come di seguito descritto.

**Sommare gli importi indicati a colonna 9, aggregandoli per anno e per il medesimo N. d'ordine immobile indicato a colonna 10 e valorizzare una entità tributaria relativa ad un determinato anno ed un determinato immobile: Tot\_Spese\_Anno\_NumOrdImmobile\_96.000** (ad esempio per le spese relative all'anno 2016 ed al num\_ord Immobile pari a "1", avremo come variabile "Tot\_Spese\_2016\_01\_96.000").

**Con riferimento a ciascun immobile (identificato dal medesimo n. d'ordine di col. 10 ed allo stesso anno), il limite complessivo di spesa va verificato come segue:**

**Tot\_Spese\_Anno\_NumOrdImmobile\_96.000** deve essere minore o uguale a 96.000

Se il contribuente ha indicato un importo superiore al limite di euro 96.000, non essendo possibile determinare correttamente la detrazione, si devono considerare assenti i dati di tutti righe dell'immobile in oggetto e ne deve essere data comunicazione al contribuente con apposito messaggio. (codice: E44).

**10.1.2.2.5 III A – limite di spesa detraibile per ristrutturazione edilizia anno 2017**

Per l'anno 2017 il limite di spesa è di euro 96.000 sul quale applicare la percentuale di detrazione. La detrazione spetta nella misura riportata nella tabella di seguito riportata.

ANNO 2017	
CODICE 2012 2013 - 2017 ANTISISMICO	DETRAZIONE SPETTANTE
Colonna 2 non compilata	50%
5	50%
6	70%
7	80%
8	75%
9	85%
10	75%
11	85%

Verifica degli importi in presenza di più righe

In presenza di più righe compilati con riferimento allo stesso immobile (il medesimo N. d'ordine immobile indicato a colonna 10 ) ed allo stesso anno (il medesimo anno indicato a colonna 1) al fine di verificare il rispetto dei limite di spesa annuale è necessario operare come di seguito descritto.

**Sommare gli importi indicati a colonna 9, aggregandoli per anno e per il medesimo N. d'ordine immobile indicato a colonna 10 e valorizzare una entità tributaria relativa ad un determinato anno ed un determinato immobile: Tot\_Spese\_Anno\_NumOrdImmobile\_96.000** (ad esempio per le spese relative all'anno 2016 ed al num\_ord Immobile pari a "1", avremo come variabile "Tot\_Spese\_2016\_01\_96.000").

**Con riferimento a ciascun immobile (identificato dal medesimo n. d'ordine di col. 10 ed allo stesso anno), il limite complessivo di spesa va verificato come segue:**

**Tot\_Spese\_Anno\_NumOrdImmobile\_96.000** deve essere minore o uguale a 96.000

Se il contribuente ha indicato un importo superiore al limite di euro 96.000, non essendo possibile determinare correttamente la detrazione, si devono considerare assenti i dati di tutti righe dell'immobile in oggetto e ne deve essere data comunicazione al contribuente con apposito messaggio. (codice: E44).

**10.1.2.2.6 Riepilogo limiti di spesa e detrazioni spettanti**

Si riporta la seguente tabella riassuntiva dei diversi limiti di spesa e percentuali di detrazione con riferimento all'anno di sostenimento della spesa ed ad altre situazioni particolari.

TABELLA LIMITI DI SPESA E DETRAZIONE SPETTANTE RISTRUTTURAZIONE EDILIZIA mod. 730/2018				
ANNO	CODICE 2012 2013 - 2017 ANTISISMICO	DETRAZIONE SPETTANTE	RATEAZIONE	LIMITE DI SPESA
2008		36%	10	48.000
2009		36%	10	48.000
2010		36%	10	48.000
2011		36%	10	48.000
2012	2	36%	10	48.000
	3	50%		96.000
2013	non compilato	50%	10	96.000
	4	65%		
2014	non compilato	50%	10	96.000
	4	65%		
2015	non compilato	50%	10	96.000
	4	65%		
2016	non compilato	50%	10	96.000
	4	65%		
2017	Colonna 2 non compilata	50%	10	96000
	5	50%	5	
	6	70%		
	7	80%		
	8	75%		
	9	85%		
	10	75%		
	11	85%		

### **10.1.2.3 Sez. III B – Ristrutturazione Edilizia Dati Catastali Immobile e altri dati**

#### **Generalità**

Il decreto legge n. 70 del 13 maggio 2011, entrato in vigore il 14 maggio 2011, ha eliminato l'obbligo di inviare tramite raccomandata la comunicazione di inizio lavori al Centro Operativo di Pescara. In luogo della comunicazione di inizio lavori, il contribuente deve indicare nella dichiarazione dei redditi (righe da E51 a E53):

- i dati catastali identificativi dell'immobile;
- gli estremi di registrazione dell'atto che ne costituisce titolo (ad esempio, contratto di affitto), se i lavori sono effettuati dal detentore;
- gli altri dati richiesti ai fini del controllo della detrazione.

#### **Verifica della corretta esposizione dei dati**

Per ogni rigo della sezione III A (da E41 a E43) compilato per il quale l'anno di col. 1 è il **2017**, deve essere compilata la casella di col. 10 "N. d'ordine immobile". Per il "N. d'ordine immobile" indicato nella casella di col. 10, deve risultare compilato un rigo della sezione III B relativo all'indicazione dei dati catastali dell'immobile (righe E51 e E52) nel quale è indicato nella col. 1 il medesimo N. ordine immobile indicato nella sezione III A. Da tali indicazioni risulta che nei righe E51 ed E52 non potrà mai essere riportato uno stesso N. ordine immobile. Nel caso in cui, infatti, siano stati compilati più righe della sezione III A relativi a distinti interventi riferiti al medesimo immobile, dovrà essere compilato un solo rigo della sezione III B riferito a tale immobile. I righe della sezione III A riferiti al medesimo immobile avranno pertanto tutti il medesimo N. ordine immobile.

Le istruzioni al modello 730 chiariscono che nel caso in cui sia stata presentata domanda di accatastamento, in luogo dei righe E51 e E52 dovrà essere compilato il rigo E53. Pertanto, con riferimento ad un determinato N. d'ordine immobile indicato nella sez. III A, dovrà risultare compilato o uno dei righe E51-E52 o il rigo E53.

Tuttavia, tale ultima regola ha una eccezione nel caso di spese sostenute dal conduttore (o comodatario). In tal caso, infatti, oltre ai dati dell'immobile, è necessario indicare i dati relativi agli estremi di registrazione del contratto. Pertanto, nel caso di conduttore, potrà risultare compilato sia uno dei righe E51-E52 che il rigo E53 per la parte riferita **ai dati relativi alla registrazione del contratto**. Inoltre, nel caso in cui l'immobile non sia accatastato e la spesa sia stata sostenuta dal conduttore, risulterà compilato solo il rigo E53 nel quale risulteranno presenti sia i dati del contratto di locazione che i dati relativi alla domanda di accatastamento.

Si precisa che, come chiarito nelle istruzioni al modello, nel caso di interventi su parti comuni condominiali, non devono essere indicati i dati dell'immobile (ed eventualmente del conduttore), provvedendo a barrare nel rigo E51-E52 (e/o E53) la casella "Condominio".

Si precisa che per gli interventi effettuati in anni precedenti al 2011 per i quali è stata inviata la comunicazione al COP, non deve essere compilata la sezione III-B e pertanto nel rigo riferito all'intervento (da E41 a E43) non deve essere compilata la casella "N. d'ordine immobile".

Si precisa che per gli interventi effettuati negli anni dal 2011 al **2016** la sezione III-B non è obbligatoria ma può comunque essere compilata.

## **RIGO E51 –E52**

### **N. ord Immobile**

Il dato è obbligatorio se risulta presente un dato nel rigo. Il numero indicato deve essere presente nella colonna 10 di almeno un rigo della Sezione III A.

### **Condominio**

Se barrata non possono essere presenti gli altri dati del rigo con la sola eccezione del N. d'ordine Immobile.

Se è compilato il N. ord. Immobile e la casella non è barrata, devono risultare compilati i dati catastali dell'immobile.

### **Codice Comune**

Obbligatorio se presente N. ord Immobile e Casella “*Condominio*” non barrata;

### **T/U**

Obbligatorio se presente N. ord Immobile e Casella “*Condominio*” non barrata;

### **Foglio**

Obbligatorio se presente N. ord Immobile e Casella “*Condominio*” non barrata;

### **Particella/Numeratore**

Obbligatorio se presente N. ord Immobile e Casella “*Condominio*” non barrata;

## **RIGO E53**

### **N. ord Immobile**

Il dato è obbligatorio se risulta presente un dato nel rigo. Il numero indicato deve essere presente nella colonna 10 di almeno un rigo della Sezione III A.

### **Condominio**

Se barrata non possono essere presenti gli altri dati del rigo con la sola eccezione del N. d'ordine Immobile.

Se è compilato il N. ord. Immobile e la casella non è barrata, deve risultare compilata la sezione relativa agli estremi di registrazione del contratto **ovvero la sezione relativa al codice identificativo del contratto** ovvero la sezione relativa alla domanda di accatastamento. **La sezione relativa alla domanda di accatastamento può essere compilata anche in presenza di una delle due sezioni relative alla registrazione del contratto**, salvo quanto precedentemente chiarito nel paragrafo “Verifica della corretta esposizione dei dati “.

### **Estremi registrazione Contratto**

Se presente uno dei dati relativi agli estremi di registrazione del contratto, sono obbligatori i dati relativi a: Data, Serie, Numero e Cod Uff. Agenzia Entrate.

L'anno presente nella Data di registrazione del contratto di locazione o comodato (col. 3) non può essere successivo al 2018.

**Il campo Serie di col. 4 può assumere solo uno dei seguenti valori: 3, 3P, 3T, 3A, 3B e 1T.**

**Codice identificativo del Contratto**

Il codice identificativo del contratto se presente deve essere lungo 16 o 17 caratteri.

Gli estremi di registrazione (colonne da 3 a 6) e il codice identificativo del contratto (colonna 7) sono alternativi tra loro.

**Domanda di accatastamento**

Se presente uno dei dati relativi alla domanda di accatastamento, sono obbligatori anche gli altri dati.

Si propongono di seguito alcuni esempi di corretta compilazione della sezione III-A e III-B in base ai criteri precedentemente forniti.

<b>ESEMPO 1:</b> Anno 2013 due interventi effettuati dal proprietario su due distinti immobili accatastati				
	Anno	Dati Ristrutturazione	N. ord Immobile	
Rigo E41	2013	XXXXXXXXXX	01	
Rigo E42	2013	XXXXXXXXXX	02	
Rigo E43				
	N. ord Immobile	Condominio	DATI IDENTIFICATIVI IMMOBILI	
Rigo E51	01		XXXXXXXX	
Rigo E52	02		XXXXXXXX	
<b>ESEMPO 2:</b> Anno 2013 due interventi effettuati dal proprietario sul medesimo immobile accatastato				
	Anno	Dati Ristrutturazione	N. ord Immobile	
Rigo E41	2013	XXXXXXXXXX	01	
Rigo E42	2013	XXXXXXXXXX	01	
Rigo E43				
	N. ord Immobile	Condominio	DATI IDENTIFICATIVI IMMOBILI	
Rigo E51	01		XXXXXXXX	
Rigo E52				
<b>ESEMPO 3:</b> Anno 2013 intervento effettuati dal proprietario su parti comuni del condominio				
	Anno	Codice Fiscale	Dati Ristrutturazione	N. ord Immobile
Rigo E41	2013	12345678901	XXXXXXXXXX	01
Rigo E42				
Rigo E43				
	N. ord Immobile	Condominio	DATI IDENTIFICATIVI IMMOBILI	
Rigo E51	01	X		
Rigo E52				



**ESEMPO 4:** Anno 2013 intervento effettuato dal conduttore su immobile accatastato

	Anno	Dati Ristrutturazione	N. ord Immobile	
Rigo E41	2013	XXXXXXXXXX	01	
Rigo E42				
Rigo E43				
	N. ord Immobile	Condominio	DATI IDENTIFICATIVI IMMOBILI	
Rigo E51	01		XXXXXXXXXX	
Rigo E52				
	N. ord Immobile	Condominio	CONDUTTORE Estremi Registrazione Contratto	DOMANDA ACCATASTAMENTO
Rigo E53	01		XXXXXXXXXXXX	

**ESEMPO 5:** Anno 2013 intervento effettuato dal conduttore su immobile non accatastato

	Anno	Dati Ristrutturazione	N. ord Immobile	
Rigo E41	2013	XXXXXXXXXX	01	
Rigo E42				
Rigo E43				
	N. ord Immobile	Condominio	DATI IDENTIFICATIVI IMMOBILI	
Rigo E51				
Rigo E52				
	N. ord Immobile	Condominio	CONDUTTORE Estremi Registrazione Contratto	DOMANDA ACCATASTAMENTO
Rigo E53	01		XXXXXXXXXXXX	XXXXXXXXXXXX

**10.1.3 Sezione III C – spese per l’arredo degli immobili (E57 ed E58) e Iva per acquisto abitazione classe A o B (E59)**

**Rigo E57 –Spese arredo immobili ristrutturati**

La detrazione spetta su un ammontare massimo di 10.000 euro per le spese sostenute nel periodo compreso tra il 6 giugno 2013 e il 31 dicembre 2016 se a decorrere dal 26 giugno 2012 sono state sostenute spese per gli interventi di recupero del patrimonio edilizio.

Per le spese di arredo sostenute nel 2017, invece, la detrazione su un ammontare massimo di 10.000 euro è prevista solo se gli interventi di recupero del patrimonio edilizio sono iniziati nel periodo compreso tra il 1° gennaio 2016 e il 31 dicembre 2017. Per gli interventi di ristrutturazione effettuati nel 2016 ovvero iniziati nel 2016 e proseguiti nel 2017, al limite di 10.000 euro concorrono anche le spese di arredo sostenute nel 2016 per le quali si è già fruito della detrazione. Per ulteriori indicazioni si rimanda alle indicazioni fornite nelle istruzioni al modello 730 2018.

Il numero della rata (col. 1 e 3) può assumere solo i valori 1, 2, 3, 4 e 5 ed è obbligatorio in presenza del relativo importo (col. 2 e 4).

Nel caso in cui il numero della rata non sia conforme ai criteri sopra riportati, la detrazione non va riconosciuta, si devono considerare assenti sia il numero della rata che il relativo importo e ne deve essere data comunicazione con apposito messaggio al contribuente. (codice: E47)

Ciascun importo del rigo E57 (col. 2 e 4) non può essere superiore ad euro 10.000.

Se gli importi indicati risultano superiori ai limiti previsti, l’importo indicato dal contribuente deve essere ricondotto entro tali limiti. Di tale circostanza deve essere data comunicazione al contribuente con apposito messaggio. (Codice: E46)

**Rigo E58 –Spese arredo immobili giovani coppie**

Se dai dati del frontespizio risulta che il contribuente ha un età superiore a 35 anni nel 2016, deve risultare barrata la casella di colonna 1.

Nel caso in cui tale condizione non sia verificata, la detrazione non va riconosciuta, si devono considerare assenti sia il numero della rata che il relativo importo e ne deve essere data comunicazione con apposito messaggio al contribuente. (codice: E61)

L’importo del rigo E58 (col. 2) non può essere superiore ad euro 16.000.

Se l’importo indicato risulta superiore al limite previsto, l’importo indicato dal contribuente deve essere ricondotto entro tale limite. Di tale circostanza deve essere data comunicazione al contribuente con apposito messaggio. (Codice: E63)

Se risultano compilati più righi E58, non essendo possibile determinare correttamente la detrazione spettante, tutti i dati dei righi E58 non devono essere presenti sia nel modello cartaceo consegnato al contribuente che nel flusso telematico da trasmettere all’Agenzia delle entrate e di tale circostanza deve essere data informazione al contribuente nelle annotazioni (**Codice: E71**).

**Rigo E59 – IVA acquisto abitazione classe energetica A o B**

Il numero della rata (col. 1) può assumere solo i valori 1 e 2 ed è obbligatorio in presenza del relativo importo (col. 2).

Nel caso in cui il numero della rata non sia conforme ai criteri sopra riportati, la detrazione non va riconosciuta, si devono considerare assenti sia il numero della rata che il relativo importo e ne deve essere data comunicazione con apposito messaggio al contribuente. (codice: E64).

**Può risultare compilato anche più di un rigo.**

#### 10.1.4 Sezione IV – spese per interventi di risparmio energetico (righi da E61 a E62)

##### Generalità

Per le spese sostenute nell'anno **2008** la detrazione può essere ripartita in un numero di rate da 3 a 10.

Per le spese sostenute negli anni **2011, 2012, 2013, 2014, 2015, 2016 e 2017** la detrazione può essere ripartita solo in 10 rate.

##### Tipo intervento (col. 1)

Il dato è obbligatorio se risulta compilato il rigo e può assumere esclusivamente i valori 1, 2, 3, 4, 5, 6, 7, **8 e 9**.

I valori 5 e 6 possono essere presenti solo se l'anno di colonna 2 assume il valore 2015 o 2016 **o 2017**.

Il valore 7 può essere presente solo se l'anno di colonna 2 assume il valore 2016 **o 2017**.

**I valori 8 e 9 possono essere presenti solo se l'anno di colonna 2 assume il valore 2017.**

Nel caso in cui sia assente ovvero assuma valori diversi da quelli ammessi, non essendo possibile determinare correttamente la detrazione, si devono considerare assenti i dati del rigo e ne deve essere data comunicazione al contribuente con apposito messaggio. (Codice: E17)

##### Anno (col. 2)

Il dato è obbligatorio se risulta compilato il rigo e può assumere esclusivamente i valori 2008, 2011, 2012, 2013, 2014, 2015, 2016 **e 2017**. Nel caso in cui sia assente ovvero assuma valori diversi da quelli ammessi, non essendo possibile determinare correttamente la detrazione, si devono considerare assenti i dati del rigo e ne deve essere data comunicazione al contribuente con apposito messaggio. (Codice: E18)

##### Periodo 2013 (col. 3)

La colonna è obbligatoria se l'anno di col. 2 è uguale a 2013. Il campo può assumere uno dei seguenti valori:

- '1' spese sostenute dal 1° gennaio al 5 giugno 2013 (detrazione del 55%);
- '2' spese sostenute dal 6 giugno al 31 dicembre 2013 (detrazione del 65%);

##### Casi particolari (col. 4)

La casella di **colonna 4** può assumere esclusivamente i valori 1, 2 o 3.

Il codice '1' può essere presente indipendentemente dall'anno di colonna 2.

Il codice '2' può essere presente solo se l'anno di colonna 2 assume un valore diverso da **2017**.

Il codice '3' può essere presente solo se l'anno di colonna 2 assume un valore diverso da **2017**.

Nel caso in cui il valore indicato nella **colonna 4** non sia tra quelli ammessi (codice diverso da 1, 2 o 3) ovvero il codice indicato non siano compatibile con l'anno indicato in colonna 2, la casella di **colonna 4** deve considerarsi assente sia nella fornitura telematica che nel modello 730 cartaceo da consegnare al contribuente. Di tale circostanza ne deve essere data comunicazione al contribuente con apposito messaggio. (Codice: E19).

Si precisa che tale situazione non rileva ai fini del riconoscimento della detrazione.

##### Rideterminazione rate (col. 5)

La colonna **5** può assumere i valori da "4" a "10".

La colonna **5** può risultare compilata solo se l'anno di colonna 2 assume il valore 2008 e la casella di colonna **4** (casi particolari) assume il valore 2 ovvero il valore 3.

Nel caso in cui il valore indicato sia diverso da quelli ammessi ovvero l'anno di colonna 2 assuma un valore diverso dal 2008, non essendo possibile determinare correttamente la detrazione, si devono

considerare assenti i dati del rigo sia nella fornitura telematica che nel modello 730 cartaceo da consegnare al contribuente. (codice: E42).

Nelle annotazioni deve essere data comunicazione al contribuente con apposito messaggio (Codice: E43) dell'ammontare della spesa corrispondente alla detrazione fruita con riferimento alla ripartizione inizialmente scelta dal soggetto che l'ha sostenuto e dell'ammontare della spesa residua oggetto della rideterminazione.

**Esempio 1:** se nel 2008 il venditore ha sostenuto per interventi di riqualificazione energetica euro 10.000,00 optando per una rateazione in 5 rate e nel 2012 l'immobile oggetto dell'intervento è stato venduto e l'acquirente ha deciso di optare per la rideterminazione in 10 rate dovrà essere riportato quanto segue:

- "ammontare della spesa corrispondente alla detrazione fruita con riferimento alla ripartizione inizialmente scelta dal soggetto che ha sostenuto la spesa: euro 8.000,00";
- "ammontare della spesa residua oggetto della rideterminazione: euro 2.000,00".

Si precisa che da quest'anno essendo possibile la sola rateazione in 10 rate, nel modello 730 2018 non è più presente la **casella di col. 6 "Rateazione"**.

#### Numero Rata (col. 7)

Il dato è obbligatorio se risulta compilato il rigo.

- **se l'anno di colonna 2 è il 2008 e non risulta compilata la colonna 5 (Rideterminazione Rate)**, può assumere esclusivamente il valore "10";

- **se l'anno di colonna 2 è il 2008 e risulta compilata la colonna 5 (Rideterminazione Rate)** può assumere il valore "1" o il valore "2" o il valore "3" o il valore "4" o il valore "5" o il valore "6" o il valore "7";

- se l'anno di colonna 2 è il 2011 può assumere esclusivamente il valore "7".
- se l'anno di colonna 2 è il 2012 può assumere esclusivamente il valore "6".
- se l'anno di colonna 2 è il 2013 può assumere esclusivamente il valore "5".
- se l'anno di colonna 2 è il 2014 può assumere esclusivamente il valore "4".
- se l'anno di colonna 2 è il 2015 può assumere esclusivamente il valore "3".
- se l'anno di colonna 2 è il 2016 può assumere esclusivamente il valore "2".
- **se l'anno di colonna 2 è il 2017 può assumere esclusivamente il valore "1".**

Nel caso in cui sia assente ovvero assuma valori diversi da quelli ammessi, non essendo possibile determinare correttamente la detrazione, si devono considerare assenti i dati del rigo sia nella fornitura telematica che nel modello 730 cartaceo da consegnare al contribuente e ne deve essere data comunicazione al contribuente con apposito messaggio. (Codice: E21)

#### Spesa totale (col. 8)

Il dato è obbligatorio se risulta compilato il rigo.

Se l'anno di colonna 2 è precedente al 2013 (anni dal 2008 al 2012) ovvero è uguale a 2013 e nella colonna 3 (periodo 2013) è indicato il codice "1":

- Se nella colonna 1 è indicato il codice "1", l'importo indicato nella colonna 8 non può essere superiore a 181.818.
- Se nella colonna 1 è indicato il codice "2", l'importo indicato nella colonna 8 non può essere superiore a 109.091.
- Se nella colonna 1 è indicato il codice "3", l'importo indicato nella colonna 8 non può essere superiore a 109.091.
- Se nella colonna 1 è indicato il codice "4", l'importo indicato nella colonna 8 non può essere superiore a 54.545.

Se l'anno di colonna 2 è uguale a 2013 e nella colonna 3 (periodo 2013) è indicato il codice "2 ovvero l'anno di colonna 2 è uguale a 2014 o al 2015 o al 2016 o al 2017:

- Se nella colonna 1 è indicato il codice "1", l'importo indicato nella colonna 8 non può essere superiore a 153.846.
- Se nella colonna 1 è indicato il codice "2", l'importo indicato nella colonna 8 non può essere superiore a 92.308.
- Se nella colonna 1 è indicato il codice "3", l'importo indicato nella colonna 8 non può essere superiore a 92.308.
- Se nella colonna 1 è indicato il codice "4", l'importo indicato nella colonna 8 non può essere superiore a 46.154.
- Se nella colonna 1 è indicato il codice "5", l'importo indicato nella colonna 8 non può essere superiore a 92.308
- Se nella colonna 1 è indicato il codice "6", l'importo indicato nella colonna 8 non può essere superiore a 46.154
- Se nella colonna 1 è indicato il codice "7", l'importo indicato nella colonna 8 non è soggetto ad alcun limite
- Se nella colonna 1 è indicato il codice "8", l'importo indicato nella colonna 8 non è soggetto ad alcun limite
- Se nella colonna 1 è indicato il codice "9", l'importo indicato nella colonna 8 non è soggetto ad alcun limite

Se gli importi indicati risultano superiori ai limiti previsti, l'importo indicato dal contribuente deve essere ricondotto entro tali limiti. Di tale circostanza deve essere data comunicazione al contribuente con apposito messaggio. (Codice: E22)

### 10.1.5 Sezione V – detrazione per canoni di locazione

Le detrazioni per canoni di locazione di cui ai righi da E71 E E72 non sono cumulabili tra loro. La non cumulabilità è relativa a canoni di locazione riferiti al medesimo periodo dell'anno. Tuttavia in tali casi, il contribuente può optare per la detrazione più favorevole.

**Si ricorda che dal 2017 non è più presente la detrazione per gli inquilini di alloggi sociali adibiti ad abitazione principale (codice 4 nella col. 1).**

#### Rigo E71 –Tipologia

Il dato è obbligatorio se risulta compilato il rigo e può assumere esclusivamente i **valori 1, 2 e 3**. Nel caso in cui sia assente ovvero assuma valori diversi da quelli ammessi, non essendo possibile determinare correttamente la detrazione, si devono considerare assenti i dati del rigo e ne deve essere data comunicazione al contribuente con apposito messaggio. (Codice: E23)

#### Numero di giorni rigo E71 (col. 2) e rigo E72 (col. 1)

Il numero di giorni deve essere sempre presente se è presente nel rigo la relativa percentuale in colonna 2. Può assumere un valore compreso tra 1 e 365.

Qualora con riferimento ad una medesima tipologia di detrazione siano stati compilati più righi (ad esempio contribuente per il quale sia variata nel corso dell'anno la percentuale di spettanza della detrazione), la somma dei giorni dei diversi righi non può essere superiore a 365.

La somma dei giorni indicati nei righi **E71** presenti nei diversi moduli ed **E72** non può essere superiore a 365.

Nel caso in cui la somma dei giorni indicati nei righi E71 e E72 risulti superiore a 365, non essendo possibile determinare correttamente le detrazioni relative ai righi **E71 e E72**, si devono considerare assenti i dati di tutti i righi compilati e ne deve essere data comunicazione al contribuente con apposito messaggio. (Codice: E24)

#### Percentuale rigo E71 (col. 3) e rigo E72 (col2)

Il dato deve essere sempre presente se è indicato nel rigo il relativo numero di giorni.. Può assumere un valore compreso tra 0 e 100.

Nel caso in cui il valore indicato sia diverso da quelli ammessi, non essendo possibile determinare correttamente la detrazione, si devono considerare assenti i dati del rigo e ne deve essere data comunicazione al contribuente con apposito messaggio. (Codice: E25)

### 10.1.6 Sezione VI –Altre detrazioni

#### Rigo E82 – Detrazioni affitto terreni agricoli ai giovani

E' prevista una detrazione per le spese sostenute dai coltivatori diretti e dagli imprenditori agricoli professionali iscritti nella previdenza agricola di età inferiore ai 35 anni, per il pagamento dei canoni d'affitto dei terreni agricoli (diversi da quelli di proprietà dei genitori). La detrazione del 19% delle spese sostenute per il pagamento dei canoni spetta entro il limite di 80 euro per ciascun ettaro preso in affitto e fino ad un massimo di 1.200 euro annui.

Se la detrazione risulta superiore all'imposta lorda, diminuita delle detrazioni per carichi di famiglia e delle altre detrazioni relative a particolari tipologie di reddito, chi presta l'assistenza fiscale riconosce un credito pari alla quota della detrazione che non ha trovato capienza nell'imposta.

**Se l'importo indicato è superiore ad euro 6.318** (il cui 19% è pari ad euro 1.200), l'importo deve essere ricondotto entro tale limite e di tale circostanza deve essere fornito apposito messaggio nelle annotazioni (**Codice: E51**). L'importo così abbattuto deve essere riportato sia nel modello cartaceo consegnato al contribuente che nel flusso telematico da trasmettere all'Agenzia delle entrate.

### **Rigo E83**

La casella di colonna 1 può assumere esclusivamente i valori 1 o 2.

Nel caso in cui il valore indicato sia diverso da quelli ammessi, non essendo possibile determinare correttamente la detrazione, si devono considerare assenti sia la casella che il relativo importo del rigo. (**Codice: E26**)

## **10.2 ANOMALIE ED INCONGRUENZE**

I dati che, non rispondendo alle indicazioni precedentemente fornite, devono essere considerati assenti non devono essere riportati sia nel modello 730 cartaceo consegnato all'assistito, che nella fornitura da trasmettere in via telematica all'Agenzia delle Entrate.

## **10.3 SEGNALAZIONI**

Eventuali anomalie e/o incongruenze individuate sulla base dei controlli precedentemente descritti devono essere comunicate al contribuente mediante il messaggio "Dati incongruenti o errati relativi al Quadro E - Oneri e spese". (**Codice: E27**)

Se tali anomalie e/o incongruenze hanno determinato il non riconoscimento totale o parziale della relativa detrazione, il precedente messaggio deve essere sostituito con il seguente: "Detrazione per oneri relativa al rigo ..... del Quadro E in tutto o in parte non riconosciuta per dati incongruenti o errati". (**Codice: E28**)

### **10.3.1 Esclusione dall'assistenza fiscale**

La presenza di anomalie espone nel punto precedente non comporta l'esclusione del contribuente dall'assistenza fiscale ma rileva ai soli fini della determinazione delle detrazioni e/o delle deduzioni.

#### 10.4 MODALITÀ DI CALCOLO

Gli importi che eccedono i limiti fissati in base alle indicazioni di seguito fornite, devono essere ricondotti ai suddetti limiti. Tale circostanza deve essere comunicata al contribuente mediante apposito messaggio nel quale deve essere riportato l'importo originariamente indicato dall'assistito.

Gli importi ricondotti nei limiti previsti devono essere riportati sia nel modello 730 cartaceo consegnato all'assistito (in sostituzione dei dati originariamente indicati dal contribuente), che nella fornitura da trasmettere in via telematica all'Agenzia delle Entrate.

##### 10.4.1 Sez. I - Oneri per i quali è riconosciuta la detrazione di imposta

###### 10.4.1.1 Righi da E1 a E7

###### Spese sanitarie Righi E1 - E2

L'importo dichiarato dal contribuente nel rigo E2 non può superare il limite di euro 6.197. Se superiore deve essere ricondotto al suddetto limite.

L'applicazione della franchigia di euro 129 deve essere effettuata sulla somma degli importi indicati nel **rigo E1 col. 1 e col. 2** e nel rigo E2.

**Da quest'anno**, al fine di favorire una omogeneità nella trasmissione dei dati tra i diversi modelli di dichiarazione, **gli importi delle spese sanitarie da riportare nella fornitura da trasmettere in via telematica all'Agenzia delle Entrate devono essere esposti al lordo della relativa franchigia di euro 129,00.**

Pertanto, al fine dell'applicazione della franchigia di euro 129,00 procedere come segue:

Totale\_Spese\_Netto\_Franchigia = rigo E1 col. 1 + rigo E1 col. 2 + rigo E2 – 129;  
ricondurre a zero se il risultato è negativo.

L'importo Totale\_Spese\_Netto\_Franchigia concorre alla base del calcolo della detrazione del 19 %.

La riduzione dell'importo che concorre alla base del calcolo della detrazione deve essere comunicato al contribuente mediante il messaggio: "Per il calcolo della detrazione del 19% le spese sanitarie indicate nei righi E1 e/o E2 sono state ridotte di euro 129 ai sensi di legge". **(Codice: E29)**

###### **Esempio:**

E1 col. 1	=	45
E1 col. 2	=	55
E2	=	65

Totale\_Spese\_Netto\_Franchigia = 45 + 55 + 65 – 129 = 36 il cui 19 % è pari a 7,00 euro

Tuttavia, nel tracciato telematico da trasmettere all'Agenzia delle Entrate, i dati relativi agli oneri dovranno essere riportati a lordo della relativa franchigia e pertanto:

E1 col. 1	=	45
E1 col. 2	=	55
E2	=	65

###### Rigo E3 - Spese sanitarie per portatori di handicap

L'importo dichiarato dal contribuente concorre nella sua interezza a formare la base di calcolo delle detrazioni per gli oneri.

Rateizzazione

Se è stata compilata la casella per la rateizzazione delle spese dei righi E1, E2 e E3:

- calcolare la somma dei righi E1 col. 1 e col. 2, E2 e E3 al lordo della franchigia, ma al netto di eventuali abbattimenti effettuati in fase di controllo;



- se la somma è inferiore o eguale euro 15.494 non può essere riconosciuta la ripartizione in rate e pertanto la casella si deve considerare assente; tale circostanza deve essere comunicata al contribuente mediante apposito messaggio; (**Codice: E02**)
- se la somma è superiore a euro 15.494, tale importo, ridotto eventualmente della franchigia di euro 129, deve essere diviso in quattro rate di pari importo. La rata così ottenuta concorre a formare la base di calcolo delle detrazioni per oneri. Con apposito messaggio deve essere segnalata al contribuente l'entità della rata spettante calcolata (**Codice: E30**), in base alla quale è stata determinata la detrazione del 19%. Nel rigo **136** del mod. 730-3 "prospetto di liquidazione" deve essere riportato il totale delle spese che è stato rateizzato.

Esempio n° 1

Rigo E1 col. 2 = euro 10.000;

Rigo E3 = euro 6.000;

Importo rateizzabile è pari a euro 15.871 (10.000 – 129 + 6.000)

Importo rata è pari a euro 3.968

Importo da indicare nel rigo **136** del mod. 730-3 è pari a euro 15.871

Rigo E4 - Spese per i veicoli adattati per i portatori di handicap

Con riferimento alle indicazioni fornite dall'Agenzia delle Entrate con la circolare n. 15/E del 20/04/2005, è prevista la possibilità che risultino compilati più di due moduli per il rigo E4. Si rimanda alle precisazioni contenute nella suddetta circolare.

L'importo indicato dal contribuente in ogni singolo rigo E4 compilato, non può superare il limite di euro 18.076; se superiore deve essere ricondotto al suddetto limite.

Se è stato indicato il numero della rata nella relativa casella di rigo E4, l'ammontare delle spese indicato nel rigo, al netto di eventuali abbattimenti operati in fase di controllo, deve essere diviso in quattro rate di pari importo; la rata così ottenuta, concorre a formare la base di calcolo delle detrazioni per gli oneri. Se non è stato indicato il numero della rata nella relativa casella di rigo E4, l'importo concorre nella sua interezza a formare la base di calcolo delle detrazioni per gli oneri.

Con apposito messaggio deve essere segnalata al contribuente l'entità della rata spettante calcolata, in base alla quale è stata determinata la detrazione del 19%. (**Codice: E30**)

Rigo E5 - Spese per l'acquisto di cani guida

Se è stato indicato il numero della rata nella relativa casella di rigo E5, l'ammontare delle spese indicato nel rigo deve essere diviso in quattro rate di pari importo; la rata così ottenuta, concorre a formare la base di calcolo delle detrazioni per gli oneri. Se non è stato indicato il numero della rata nella relativa casella di rigo E5 l'importo concorre nella sua interezza a formare la base di calcolo delle detrazioni per gli oneri. Con apposito messaggio deve essere segnalata al contribuente l'entità della rata spettante calcolata, in base alla quale è stata determinata la detrazione del 19%. (**Codice: E30**)

Rigo E6 - Totale spese sanitarie per le quali è stata richiesta la rateizzazione nella precedente dichiarazione

Per ogni rigo compilato, l'ammontare della spesa indicata deve essere diviso in quattro rate di pari importo; le rate così ottenute concorrono a formare la base di calcolo delle detrazioni per gli oneri.

Con apposito messaggio deve essere segnalata al contribuente l'importo delle singole rate in base alle quali è stata determinata la detrazione del 19%. (**Codice: E30**)

Rigo E7 - Interessi per mutui ipotecari per acquisto abitazione principale

L'importo dichiarato dal contribuente non può superare euro **4.000**; pertanto, se il contribuente ha indicato una somma superiore, l'importo di tale rigo deve essere ricondotto al suddetto limite. (**Codice: E31**)

#### **10.4.1.2 Righi da E8 a E10**

Altri oneri per i quali spetta la detrazione al 19% o al 26% indicati nei righi da E8 a E10 ed individuati dai codici riportati nella colonna 1 di ciascun rigo.

##### **Codice “8” - Interessi per mutui ipotecari per acquisto altri immobili**

Se al rigo E7 non è indicato alcun importo, l'importo dichiarato dal contribuente non può superare euro 2.066; pertanto se il contribuente ha indicato una somma superiore l'importo di tale rigo deve essere riportato al suddetto limite. **(Codice: E31)**

Se l'importo indicato al rigo E7 è superiore a euro 2.066, l'importo non può concorrere alla base per il calcolo della detrazione, pertanto deve essere ricondotto a zero.

Se l'importo indicato al rigo E7 è inferiore a euro 2.066, la somma dell'importo indicato nel rigo E7 e nel rigo con il codice “8” non può comunque essere superiore a euro 2.066; pertanto l'importo indicato con il codice “8” deve essere opportunamente ridotto, in modo che la somma dei due righi non superi il suddetto limite. **(Codice: E31)**

##### **Codice “9” - Interessi per mutui contratti nel 1997 per recupero edilizio**

L'importo dichiarato dal contribuente non può superare euro 2.582; pertanto, se il contribuente ha indicato una somma superiore, l'importo di tale rigo deve essere riportato al suddetto limite. **(Codice: E31)**

##### **Codice “10” - Interessi per mutui ipotecari per costruzione abitazione principale**

L'importo dichiarato dal contribuente non può superare euro 2.582; pertanto, se il contribuente ha indicato una somma superiore, l'importo di tale rigo deve essere riportato al suddetto limite. **(Codice: E31)**

##### **Codice “11” - Interessi per prestiti o mutui agrari**

L'importo dichiarato dal contribuente non può essere superiore al totale dei redditi dei terreni dominicali e agrari (Righi 1 e 2 del mod. 730-3). Pertanto se il contribuente ha indicato una somma superiore l'importo di tale rigo deve essere riportato al suddetto limite. **(Codice: E31)**

#### **10.4.1.2.1 Codice “12” - Spese di istruzione frequenza di scuole dell'infanzia, del primo ciclo di istruzione e della scuola secondaria di secondo grado**

Le istruzioni al modello 730 chiariscono che l'ammontare della spesa sostenuta per ciascun alunno o studente non può essere superiore ad euro **717**. E' necessario che sia compilato un rigo per ciascun alunno o studente per il quale è stata sostenuta la spesa. Le spese eventualmente riferite al contribuente stesso devo essere riportate su un apposito rigo. L'importo di ciascun rigo non può essere superiore ad euro **717**. Se superiore, l'importo va ricondotto entro tale limite sia nella fornitura da inoltrare in via telematica all'Agenzia delle entrate che nel modello 730 cartaceo da restituire al contribuente. Di tale circostanza deve essere data indicazione nelle annotazione con apposito messaggio (Codice: E56).

Inoltre è necessario verificare la coerenza tra il numero di righe compilate con il codice 12, e il numero di familiari presenti nel prospetto dei familiari a carico per i quali risultano soddisfatti i requisiti previsti. A tal fine procedere come di seguito descritto.

Dal prospetto dei familiari a carico contare tutti i righi (da 1 a 5) nei quali risultano soddisfatte tutte e tre le seguenti condizioni:

è compilata la colonna relativa ai mesi a carico;

è presente il codice fiscale del familiare a carico e risulta formalmente corretto;

Nel caso che il medesimo codice fiscale sia presente in più righi, per il codice fiscale va conteggiato un solo rigo. Il numero di righi così determinato si definisce “*Num\_righi\_prospetto*”.

Al fine di considerare eventuali spese riferite al contribuente stesso va sommato sempre 1 al valore di *Num\_righi\_prospetto* come sopra determinato.

Determinare, inoltre:

$\text{Num\_Familiari\_Agevolazione} = \text{Num\_righe\_prospetto} + \text{numero figli in affidò preadottivo (desunto dalla relativa casella compilata dal contribuente)}$

Il numero di righe da E8 a E10 con il codice 12 non può essere superiore a *Num\_Familiari\_Agevolazione*. Se superiore, non essendo possibile determinare correttamente la detrazione spettante, tutti i righe da E8 a E10 con il codice 12 devono considerarsi assenti e pertanto non devono essere presenti sia nel modello cartaceo consegnato al contribuente che nella fornitura da inviare in via telematica all'Agenzia delle entrate (il controllo è bloccante senza possibilità di conferma). Di tale circostanza deve essere data indicazione nelle annotazioni con apposito messaggio (Codice: E57).

Se Inferiore o uguale, calcolare la detrazione spettante come segue:

**Spesa\_Richiesta** = alla somma degli importi indicati dal contribuente con il codice 12 nei righe da E8 a **E10** per tutti i moduli compilati.

La detrazione spettante è pari al 19% di *Spesa\_Richiesta* e va riportato insieme alle altre detrazioni nel rigo 28 del mod. 730-3.

#### **10.4.1.2.2 Codici Oneri detraibili da 13 a 15**

##### **Codice "13" - Spese di istruzione sostenute frequenza di corsi di istruzione Universitaria**

L'importo dichiarato dal contribuente concorre nella sua interezza a formare la base di calcolo delle detrazioni per gli oneri.

##### **Codice "14" -Spese funebri**

Le istruzioni al modello 730 chiariscono che l'ammontare della spesa sostenuta per ciascun evento non può essere superiore ad euro **1.550**. Da quest'anno è prevista per ciascun evento la separata esposizione della spesa sostenuta compilando un apposito modulo.

Pertanto, l'importo indicato in ciascun rigo compilato con il codice "14" non può essere superiore ad euro **1.550**; se il contribuente ha indicato una somma superiore, l'importo deve essere riportato al suddetto limite. **(Codice: E31)**

##### **Codice "15" -Spese per addetti all'assistenza personale**

L'importo dichiarato dal contribuente non può superare euro 2.100 e la detrazione spetta solo se il **"reddito di riferimento per agevolazioni fiscali"** (rigo 137 del mod. 730-3) non è superiore ad euro 40.000 ; pertanto:

- se il **"reddito di riferimento per agevolazioni fiscali"** (rigo 137 del mod. 730-3) non è superiore ad euro 40.000 ma il contribuente ha indicato un importo superiore ad euro 2.100, l'importo di tale rigo deve essere riportato al suddetto limite; **(Codice: E31)**

- se il **"reddito di riferimento per agevolazioni fiscali"** (rigo 137 del mod. 730-3) è superiore ad euro 40.000 l'importo di tale rigo deve essere ricondotto a zero. **(Codice: E32)**

#### **10.4.1.2.3 Codice "16" -Spese per attività sportive per ragazzi**

Le istruzioni al modello 730 chiariscono che l'ammontare della spesa sostenuta per ciascun ragazzo non può essere superiore ad euro 210,00. **E' necessario che sia compilato un rigo per ciascun ragazzo per il quale è stata sostenuta la spesa. Le spese eventualmente riferite al contribuente stesso devono essere riportate su un apposito rigo. L'importo di ciascun rigo non può essere superiore ad euro 210. Se superiore, l'importo va ricondotto entro tale limite sia nella fornitura da inoltrare in via telematica all'Agenzia delle entrate che nel modello 730 cartaceo da restituire al contribuente. Di tale circostanza deve essere data indicazione nelle annotazione con apposito messaggio (Codice: E58).**

Inoltre è necessario verificare la coerenza tra il numero di righe compilate con il codice 16, e il numero di familiari presenti nel prospetto dei familiari a carico per i quali risultano soddisfatti i requisiti previsti. A tal fine procedere come di seguito descritto.

Dal prospetto dei familiari a carico contare tutti i righe (da 1 a 5) nei quali risultano soddisfatte tutte e tre le seguenti condizioni:

- è compilata la colonna relativa ai mesi a carico;
- è presente il codice fiscale del familiare a carico e risulta formalmente corretto;
- dal codice fiscale del familiare a carico si desume che la data di nascita è compresa tra il 01/01/1998 e 31/12/2012;

Nel caso che il medesimo codice fiscale sia presente in più righe, per il codice fiscale va conteggiato un solo rigo. Il numero di righe così determinato si definisce “*Num\_righi\_prospetto*”.

Se dai dati del frontespizio risulta che il contribuente ha un'età compresa tra 5 e 18 anni, va sommato 1 al valore di *Num\_righi\_prospetto* come sopra determinato.

Determinare, inoltre:

$\text{Num\_Familiari\_Agevolazione} = \text{Num\_righi\_prospetto} + \text{numero figli in affidamento preadottivo (desunto dalla relativa casella compilata dal contribuente)}$

Il numero di righe da E8 a E10 con il codice 16 non può essere superiore a *Num\_Familiari\_Agevolazione*.

Se superiore, non essendo possibile determinare correttamente la detrazione spettante, tutti i righe da E8 a E10 con il codice 16 devono considerarsi assenti e pertanto non devono essere presenti sia nel modello cartaceo consegnato al contribuente che nella fornitura da inviare in via telematica all'Agenzia delle entrate (il controllo è bloccante senza possibilità di conferma). Di tale circostanza deve essere data indicazione nelle annotazioni con apposito messaggio (Codice: E59).

Se Inferiore o uguale, calcolare la detrazione spettante come segue:

**Spesa\_Richiesta** = alla somma degli importi indicati dal contribuente con il codice 16 nei righe da E8 a E10 per tutti i moduli compilati.

La detrazione spettante è pari al 19% di *Spesa\_Richiesta* e va riportato insieme alle altre detrazioni nel rigo 28 del mod. 730-3.

#### 10.4.1.2.4 Codici Oneri detraibili da 17 a 32

**Codice “17”** - Spese per intermediazione immobiliare

L'importo dichiarato dal contribuente non può superare euro 1.000; pertanto, se il contribuente ha indicato una somma superiore, l'importo di tale rigo deve essere riportato al suddetto limite. **(Codice: E31)**

**Codice “18”** - Spese per canoni di locazione sostenute da studenti universitari o fuori sede

L'importo dichiarato dal contribuente non può superare euro 2.633; **(Codice: E31)**

**Codice “20”** - Erogazioni liberali popolazioni colpite da calamità pubbliche

L'importo dichiarato dal contribuente non può superare euro 2.066; pertanto, se il contribuente ha indicato una somma superiore, l'importo deve essere riportato al suddetto limite. **(Codice: E31)**

Inoltre la somma degli importi indicati con codice 20 e con codice 41 nei righe da E8 a E10 non può essere superiore a euro 30.000. In questo caso si rimanda alle indicazioni fornite con riferimento al codice 41.

**Codice “21”** - Erogazioni liberali in favore delle società e associazioni sportive dilettantistiche

L'importo dichiarato dal contribuente non può superare euro 1.500; pertanto, se il contribuente ha indicato una somma superiore, l'importo deve essere riportato al suddetto limite. **(Codice: E31)**

**Codice “22”** - Erogazioni liberali alle società di mutuo soccorso

L'importo dichiarato dal contribuente non può superare euro 1.291; pertanto, se il contribuente ha indicato una somma superiore, l'importo deve essere riportato al suddetto limite. **(Codice: E31)**

**Codice “23”** - Erogazioni liberali a favore delle associazioni di promozione sociale

L'importo dichiarato dal contribuente non può superare euro 2.066; pertanto, se il contribuente ha indicato una somma superiore, l'importo deve essere riportato al suddetto limite. **(Codice: E31)**

**Codice “24”** - Erogazioni liberali a favore della Società di cultura “La Biennale di Venezia”

L'importo dichiarato dal contribuente non può superare il 30% del **“reddito di riferimento per agevolazioni fiscali”** (rigo 137 del mod. 730-3); pertanto, se il contribuente ha indicato una somma superiore, l'importo deve essere riportato al suddetto limite. **(Codice: E31)**

**Codice “25”** – Spese relative a beni soggetti a regime vincolistico

L'importo dichiarato dal contribuente concorre nella sua interezza a formare la base di calcolo delle detrazioni per oneri.

**Codice “26”** – Erogazioni liberali per attività culturali ed artistiche

L'importo dichiarato dal contribuente concorre nella sua interezza a formare la base di calcolo delle detrazioni per oneri.

**Codice “27”** – Erogazioni liberali a favore di enti operanti nello spettacolo

L'importo dichiarato dal contribuente non può superare il 2% del **“reddito di riferimento per agevolazioni fiscali”** (rigo 137 del mod. 730-3); pertanto, se il contribuente ha indicato una somma superiore, l'importo deve essere riportato al suddetto limite. **(Codice: E34)**

**Codice “28”** – Erogazioni liberali a favore di fondazioni operanti nel settore musicale

L'importo dichiarato dal contribuente non può superare il 30% del **“reddito di riferimento per agevolazioni fiscali”** (rigo 137 del mod. 730-3); pertanto, se il contribuente ha indicato una somma superiore, l'importo deve essere riportato al suddetto limite. **(Codice: E35)**

**Codice “29”** – Spese veterinarie

L'importo dichiarato dal contribuente non può superare il limite di euro 387; se superiore deve essere ricondotto al suddetto limite.

Le spese veterinarie (abbattute entro il limite di euro 387) devono essere ridotte dell'importo di euro 129. L'importo così determinato costituisce la base di calcolo della detrazione per oneri.

**Da quest'anno, al fine di favorire una omogeneità nella trasmissione dei dati tra i diversi modelli di dichiarazione, gli importi delle spese veterinarie da riportare nella fornitura da trasmettere in via telematica all'Agenzia delle Entrate devono essere esposti al lordo della relativa franchigia di euro 129,00. Pertanto l'importo riportato nel tracciato telematico del modello 730 da trasmettere in via telematica non può essere superiore ad euro 387.**

Sia la riduzione che l'eventuale abbattimento dell'importo che concorre alla base di calcolo della detrazione deve essere comunicato al contribuente mediante apposito messaggio. **(Codice: E36)**

**Codice “30”** – Spese sostenute per servizi di interpretariato dai soggetti riconosciuti sordomuti

L'importo dichiarato dal contribuente concorre nella sua interezza a formare la base di calcolo delle detrazioni per oneri.

**Codice “31”** – Erogazioni liberali a favore degli istituti scolastici di ogni ordine e grado

L'importo dichiarato dal contribuente concorre nella sua interezza a formare la base di calcolo delle detrazioni per oneri.

**Codice “32”** – Spese relative ai contributi versati per il riscatto degli anni di laurea dei familiari a carico.

L'importo dichiarato dal contribuente concorre nella sua interezza a formare la base di calcolo delle detrazioni per oneri.

#### **10.4.1.2.5 Codice “33” – Spese sostenute dai genitori per il pagamento di rette relative alla frequenza di asili nido**

**E' necessario che sia compilato un rigo per ciascun figlio per il quale è stata sostenuta la spesa. L'importo di ciascun rigo non può essere superiore ad euro 632. Se superiore, l'importo va ricondotto entro tale limite sia nella fornitura da inoltrare in via telematica all'Agenzia delle entrate che nel modello 730 cartaceo da restituire al contribuente. Di tale circostanza deve essere data indicazione nelle annotazione con apposito messaggio (Codice: E65).**

Inoltre è necessario verificare la coerenza tra il numero di righe compilate con il codice 33, e il numero di familiari presenti nel prospetto dei familiari a carico per i quali risultano soddisfatti i requisiti previsti. A tal fine procedere come di seguito descritto.

Dal prospetto dei familiari a carico contare tutti i righi (da 2 a 5) nei quali risultano soddisfatte tutte e quattro le seguenti condizioni:

- è compilata la colonna relativa ai mesi a carico;
- nella colonna relativa alla relazione di parentela è barrata la casella “F1”, la casella “F” o la casella “D”;
- è presente il codice fiscale del figlio a carico e risulta formalmente corretto;
- dal codice fiscale del figlio a carico si desume che la data di nascita è successiva al **31/12/2012**;

Nel caso che il medesimo codice fiscale sia presente in più righi, per il codice fiscale va conteggiato un solo rigo. Il numero di righi così determinato si definisce “*Num\_righi\_prospetto*”.

Determinare, inoltre:

$$\text{Num\_Familiari\_Agevolazione} = \text{Num\_righi\_prospetto} + \text{numero figli in affido preadottivo (desunto dalla relativa casella compilata dal contribuente)}$$

Il numero di righi da E8 a E10 con il codice 33 non può essere superiore a *Num\_Familiari\_Agevolazione*.

Se superiore, non essendo possibile determinare correttamente la detrazione spettante, tutti i righi da E8 a E10 con il codice 33 devono considerarsi assenti e pertanto non devono essere presenti sia nel modello cartaceo consegnato al contribuente che nella fornitura da inviare in via telematica all’Agenzia delle entrate (il controllo è bloccante senza possibilità di conferma). Di tale circostanza deve essere data indicazione nelle annotazioni con apposito messaggio (Codice: E66).

Se Inferiore o uguale, calcolare la detrazione spettante come segue:

**Spesa\_Richiesta** = alla somma degli importi indicati dal contribuente con il codice 33 nei righi da E8 a E10 per tutti i moduli compilati.

La detrazione spettante è pari al 19% di *Spesa\_Richiesta* e va riportato insieme alle altre detrazioni nel rigo 28 del mod. 730-3.

#### **10.4.1.2.6 Codici Oneri detraibili da 35 a 99**

**Codice “35”** – Erogazioni liberali al fondo ammortamento titoli di stato

L’importo dichiarato dal contribuente concorre nella sua interezza a formare la base di calcolo delle detrazioni per gli oneri.

**Codice “36”** – Premi assicurazioni sulla vita e contro gli infortuni

L’importo dichiarato dal contribuente non può superare euro **530** pertanto, se il contribuente ha indicato una somma superiore, l’importo di tale rigo deve essere riportato al suddetto limite. **(Codice: E31)**

**Codice “38”** – Premi per assicurazioni per tutela delle persone con disabilità grave

Se con il codice “36” non è indicato alcun importo, l’importo dichiarato dal contribuente con il codice “38” non può superare **euro 750**; pertanto se il contribuente ha indicato una somma superiore l’importo di tale rigo deve essere riportato al suddetto limite. **(Codice: E31)**

Se con il codice “36” è indicato un importo, la somma degli importi indicati con il codice “36” e “38” non può essere superiore a 750. Pertanto l’importo indicato con il codice “38” deve essere opportunamente ridotto, in modo che la somma dei due rigi non superi il suddetto limite. **(Codice: E31)**

**Codice “39”** – Premi per assicurazioni per rischio di non autosufficienza

Se con i codici “36” e “38” non è indicato alcun importo, l’importo dichiarato dal contribuente con il codice “39” non può superare euro 1.291; pertanto se il contribuente ha indicato una somma superiore l’importo di tale rigo deve essere riportato al suddetto limite. **(Codice: E31)**

Se con il codice “36” e/o con il codice “38” è indicato un importo, la somma degli importi indicati con il codice “36”, “38” e “39” non può essere superiore a 1.291, tenendo conto degli abbattimenti già operati per i codici “36” e “38”. Pertanto l’importo indicato con il codice “39” deve essere opportunamente ridotto, in modo che la somma dei due righi non superi il suddetto limite. **(Codice: E31)**

Esempio:

Importo con codice “36” = 530

Importo con codice “38” = 500 ricondotto ad euro 220

Importo con codice “39” = 1.000 ricondotto ad euro 541 (1.291 – 530 – 220)

**Codice “41”** - Erogazioni liberali in favore delle ONLUS

L’importo dichiarato dal contribuente non può superare euro **30.000**. **Su tale importo spetta una detrazione pari al 26%.** Se il contribuente ha indicato una somma superiore, l’importo deve essere riportato al suddetto limite. **(Codice: E31)**

La somma degli importi indicati con codice 20 e con codice 41 nei righi da E8 a E10 non può essere superiore a euro 30.000.

**Se la somma degli importi indicati con codice 20 e con codice 41 è maggiore di euro 30.000**, non essendo possibile determinare correttamente la detrazione, si devono considerare assenti i dati dei righi nei quali è stato indicato il codice 20 o il codice 41 e ne deve essere data comunicazione al contribuente con apposito messaggio. **(codice: E52)**. Tali righi non devono essere presenti sia nel modello cartaceo consegnato al contribuente che nel flusso telematico da trasmettere all’Agenzia delle entrate.

**Codice “42”** - Erogazioni liberali ai partiti politici

L’importo dichiarato dal contribuente deve essere compreso tra euro 30 e euro 30.000. **Su tale importo spetta una detrazione pari al 26%.** Se il contribuente ha indicato un importo inferiore a euro 30 tale importo deve essere ridotto a zero (Codice: E33); se il contribuente invece ha indicato un importo superiore a euro 30.000, l’importo deve essere riportato al suddetto limite (Codice: E31)

**Codice “99”** – Altri oneri detraibili

L’importo dichiarato dal contribuente concorre nella sua interezza a formare la base di calcolo delle detrazioni per gli oneri.

#### **10.4.1.3 Determinazione detrazione spettante Sezione I**

Sulla somma degli oneri indicati nei righi da 1 a 7 e nei righi da 8 a 10 con i seguenti codici: 8 a 18, da 20 a 33, 35, 36, 38, 39 e 99 e nelle colonne 3 e 4 e del rigo 14, la detrazione spetta nella misura del 19%.

Sulla somma degli oneri indicati nei righi 8 a 10 con i codici 41 e/o 42 la detrazione spetta nella misura del 26%.

La somma delle detrazioni al 19% e al 26% deve essere riportata al rigo 28 del Mod. 730-3.



#### 10.4.2 Sez. II - Oneri deducibili dal reddito complessivo

##### 10.4.2.1 Righi da E21 a E31

**Rigo E21** - Contributi previdenziali ed assistenziali deducibili – altri contributi (col. 1)  
L'importo dichiarato dal contribuente concorre nella sua interezza a costituire il totale degli oneri deducibili.

**Rigo E22** - Assegno periodico corrisposto al coniuge con esclusione della quota di mantenimento dei figli

L'indicazione del codice fiscale del coniuge (col. 1 del rigo E22) è obbligatoria nel caso in cui sia stato indicato un importo nella colonna 2. L'importo dichiarato dal contribuente concorre nella sua interezza a costituire il totale degli oneri deducibili.

Se il codice fiscale è assente, deve considerarsi assente anche l'importo di colonna 2 non essendo possibile riconoscere al contribuente l'onere deducibile. Di tale circostanza deve essere data comunicazione con apposito messaggio al contribuente. **(Codice: E37)**

**Rigo E23** - Contributi per addetti ai servizi domestici e familiari

L'importo dichiarato dal contribuente non può superare euro 1.549; pertanto, se il contribuente ha indicato una somma superiore, l'importo di tale rigo deve essere riportato al suddetto limite. **(Codice: E31)**

**Rigo E24** - Erogazioni liberali a favore di istituzioni religiose

L'importo dichiarato dal contribuente non può superare euro **13.428**; pertanto, se il contribuente ha indicato una somma superiore, l'importo di tale rigo deve essere riportato al suddetto limite. **(Codice: E31)**

**Rigo E25**- Spese mediche e di assistenza dei portatori di handicap

L'importo dichiarato dal contribuente concorre nella sua interezza a costituire il totale degli oneri deducibili.

##### 10.4.2.2 Rigo E26 – Altri oneri deducibili

Altri oneri deducibili ed individuati dal codice riportato nella colonna 1.

**Codice “6”** - Contributi per i fondi integrativi del servizio sanitario nazionale

L'importo dichiarato dal contribuente non può superare euro **3.615,00**; pertanto, se il contribuente ha indicato una somma superiore, l'importo deve essere riportato al suddetto limite e ne deve essere data comunicazione al contribuente con apposito messaggio. **(Codice: E31)**

Se sono stati indicati importi sia con il codice 6 che con il codice 13, la loro somma non può superare euro **3.615,00**; Se superiore, l'importo indicato con il codice “13” deve essere opportunamente ridotto, in modo che la somma dei due righi non superi il suddetto limite. **(Codice: E31)**

**Codice “7”** - Contributi per i paesi in via di sviluppo

L'importo dichiarato dal contribuente non può superare il 2% del **“reddito di riferimento per agevolazioni fiscali” (rigo 137 del mod. 730-3)**. Se il contribuente ha indicato una somma superiore, l'importo deve essere ricondotto a tale limite e ne deve essere data comunicazione al contribuente con apposito messaggio. **(Codice: E38)**

**Codice “8”** – Liberalità in denaro o in natura erogate in favore di organizzazioni non lucrative di utilità sociale, di associazioni di promozione sociale, di fondazioni e associazioni riconosciute aventi per oggetto statuario la tutela, la promozione e la valorizzazione dei beni di interesse artistico, storico e paesaggistico.



Il limite entro il quale il contribuente può usufruire della deduzione, è costituito dal minore dei due seguenti importi:

- 10% del “reddito di riferimento per agevolazioni fiscali” (rigo 137 del mod. 730-3);
- euro 70.000,00.

Se il contribuente ha indicato una somma superiore, l'importo deve essere ricondotto a tale limite e ne deve essere data comunicazione al contribuente con apposito messaggio. **(Codice: E39)**

**Codice “9”** – erogazioni liberali in denaro a favore di università, fondazioni universitarie, istituzioni universitarie pubbliche ed enti di ricerca pubblici, enti di ricerca vigilati dal Ministero dell'Istruzione, dell'università e della ricerca, ed enti parco.

L'importo dichiarato dal contribuente concorre nella sua interezza a costituire il totale degli oneri deducibili.

**Codice “12”** – Erogazioni liberali, donazioni e altri atti a titolo gratuito a favore di trust o fondi speciali.

Il limite entro il quale il contribuente può usufruire della deduzione, è costituito dal minore dei due seguenti importi:

- 20% del “reddito di riferimento per agevolazioni fiscali” (rigo 137 del mod. 730-3);
- euro 100.000,00.

Se il contribuente ha indicato una somma superiore, l'importo deve essere ricondotto a tale limite e ne deve essere data comunicazione al contribuente con apposito messaggio. **(Codice: E60)**

**Codice “13” contributi versati direttamente dai pensionati a casse di assistenza sanitaria**  
L'importo dichiarato dal contribuente non può superare euro **3.615,00**; pertanto, se il contribuente ha indicato una somma superiore, l'importo deve essere riportato al suddetto limite e ne deve essere data comunicazione al contribuente con apposito messaggio. **(Codice: E31)**

Se sono stati indicati importi sia con il codice 6 che con il codice 13, la loro somma non può superare euro **3.615,00**; Se superiore, l'importo indicato con il codice “13” deve essere opportunamente ridotto, in modo che la somma dei due rigi non superi il suddetto limite. **(Codice: E31)**

**Codice “21” - Altri oneri**

L'importo dichiarato dal contribuente concorre nella sua interezza a costituire il totale degli oneri deducibili.

La somma degli oneri indicati dal rigo **E21** al rigo **E26** di tutti i moduli compilati + l'ammontare complessivo degli oneri deducibili per previdenza complementare determinati con riferimento alle istruzioni fornite nei successivi paragrafi, va riportata nel **rigo 13** del riquadro “Calcolo dell'IRPEF” del Mod. 730-3 “Prospetto di liquidazione”.

### 10.4.2.3 Righi da E27 a E31 – Previdenza complementare

#### 10.4.2.3.1 Soggetto fiscalmente a carico di altri

Si ricorda che per il soggetto fiscalmente a carico di altri, casella “Soggetto fiscalmente a carico di altri” barrata e “**reddito di riferimento per agevolazioni fiscali**” (**rigo 137 del mod. 730-3**) non superiore a euro 2.841, le somme versate alle forme di previdenza complementare non dedotte, possono essere portate in deduzione dal familiare che le ha sostenute e di cui il soggetto è fiscalmente a carico. Pertanto, per il contribuente fiscalmente a carico di altri è necessario specificare nelle annotazioni l’ammontare degli oneri per previdenza complementare che potrà essere portato in diminuzione del reddito del soggetto di cui lo stesso è a carico e che ha sostenuto le spese.

Calcolare:

Imponibile = rigo 11 del mod.730-3 – rigo 12 del mod. 730-3

Se la col. 1 + col. 2 del Rigo E28 è minore o uguale a 5.165 calcolare:

Tetto Massimo =

5.165 - col. 1 Rigo E27 - col. 1 Rigo E28 - col. 1 Rigo E29 - col. 2 Rigo E29 - col. 1 Rigo E31

Se la col. 1 + col. 2 del Rigo E28 è maggiore a 5.165 calcolare:

Limite = al minore tra 7.747 e col. 1 + col. 2 del Rigo E28

Tetto Massimo =

Limite - col. 1 Rigo E27 - col. 1 Rigo E28 - col. 1 Rigo E29 - col. 2 Rigo E29 - col. 1 Rigo E31

Deduzione richiesta = col. 2 Rigo E27 + col. 2 Rigo E28 + col. 3 Rigo E31

Deduzione Spettante A = al minore tra il Tetto Massimo e Deduzione richiesta

Deduzione Spettante B = Deduzione Spettante A + Rigo E29 col. 2

Deduzione Fruibile 1 = al minore tra l’importo della Deduzione Spettante B e l’importo dell’ Imponibile come sopra determinati

Per individuare gli importi che possono essere dedotti dal contribuente e che devono essere riportati nella colonna 2 dei righi da E27 a E29 e nella col. 3 del rigo E31 operare come di seguito descritto.

#### Rigo E28 col. 2

calcolare:

A = Deduzione Fruibile 1 - Rigo E28 col. 2;

Se il risultato è positivo o pari a zero, l’importo indicato in questo rigo deve essere considerato interamente deducibile;

Se il risultato è negativo, l’importo di questo rigo deve essere ricondotto entro l’ammontare della Deduzione Fruibile 1;

calcolare:

Deduzione Fruibile 2 = Deduzione Fruibile 1 - Rigo E28 col. 2 (così come rideterminato)

Ricondurre a zero se il risultato è negativo.

#### Rigo E27 col. 2

calcolare:

Deduzione Fruibile 2 - Rigo E27 col. 2;

Se il risultato è positivo o pari a zero, l'importo indicato in questo rigo deve essere considerato interamente deducibile;

Se il risultato è negativo, l'importo di questo rigo deve essere ricondotto entro l'ammontare della Deduzione Fruibile 2;

calcolare: Deduzione Fruibile 3 = Deduzione Fruibile 2 - Rigo E27 col. 2 (così come rideterminato)

Ricondurre a zero se il risultato è negativo.

### **Rigo E29 col. 2**

calcolare:

Deduzione Fruibile 3 - Rigo E29 col. 2;

Se il risultato è positivo o pari a zero, l'importo indicato in questo rigo deve essere considerato interamente deducibile;

Se il risultato è negativo, l'importo di questo rigo deve essere ricondotto entro l'ammontare della Deduzione Fruibile 3;

calcolare: Deduzione Fruibile 4 = Deduzione Fruibile 3 - Rigo E29 col. 2 (così come rideterminato)

Ricondurre a zero se il risultato è negativo.

### **Rigo E31 col. 3**

calcolare:

Deduzione Fruibile 4 - Rigo E31 col. 3;

Se il risultato è positivo o pari a zero, l'importo indicato in questo rigo deve essere considerato interamente deducibile;

Se il risultato è negativo, l'importo di questo rigo deve essere ricondotto entro l'ammontare della Deduzione Fruibile 4;

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I righi così ridefiniti devono essere riportati sia nel modello 730 "cartaceo" consegnato all'assistito (in sostituzione del dato originariamente indicato dal contribuente) che nella fornitura da trasmettere in "via telematica" all'Agenzia delle Entrate.

### **DETERMINAZIONE DELL'AMMONTARE CHE PUO' ESSERE TRASFERITO**

Al fine dell'individuazione dell'ammontare che può essere trasferito al soggetto di cui il contribuente è a carico, operare come di seguito descritto.

Determinare l'eventuale ammontare della deduzione che non ha trovato capienza nel reddito complessivo al netto degli altri oneri deducibili:

**D** = Deduzione Spettante B – Imponibile

Se l'importo D è maggiore di zero indicare nei messaggi, come importo che può essere portato in deduzione dal soggetto di cui è a carico, il valore di D ricondotto entro i limiti di euro 5.165. **(Codice: E40)**

Se l'importo D è minore o uguale a zero la deduzione ha trovato interamente capienza nel reddito complessivo e di conseguenza non deve essere indicato nessun messaggio.

#### **10.4.2.3.2 Soggetto non fiscalmente a carico di altri**

A partire dall'anno di imposta 2007 il Decreto Legislativo n. 252 del 5/12/2005 ha modificato la disciplina relativa alla deducibilità dei contributi versati a forme pensionistiche complementari. Il limite di deducibilità è fissato in euro 5.165,00. E' confermata la piena deducibilità dei contributi versati a Fondi in squilibrio finanziario. Inoltre è stata introdotta una particolare agevolazione per i lavoratori di prima occupazione per i quali è prevista, a partire dal sesto anno di partecipazione alla forma pensionistica complementare, un maggior limite di deducibilità al verificarsi di determinate condizioni.

Al fine di determinare l'ammontare dei contributi per i quali è possibile fruire della deduzione operare come di seguito descritto.

#### **DEDUCIBILITA' RIGO E31** (Fondo Negoziante Dipendenti Pubblici)

Il decreto legislativo 252 del 5/12/2005 al comma 6 dell'art. 23 prevede che "ai dipendenti delle pubbliche amministrazioni di cui all'art. 1 comma 2 del decreto legislativo 30/03/2001 n. 165, si applica esclusivamente ed integralmente la previgente normativa".

Pertanto, qualora il contribuente abbia compilato il rigo E31, l'importo deducibile deve essere determinato con le seguenti modalità.

Verificare se i redditi per lavori socialmente utili concorrono o meno al reddito complessivo nel seguente modo:

se la somma degli importi dei righe da 1 a 5 del mod. 730-3 (colonna 1 per il dichiarante e colonna 2 per il coniuge) diminuita del totale redditi per lavori socialmente utili (determinato come descritto nelle istruzioni al rigo **11** del mod. 730-3) è superiore a euro 9.296 i redditi per lavori socialmente utili concorrono al reddito complessivo; nel caso in cui tale somma sia inferiore o uguale a euro 9.296 i redditi per lavori socialmente utili NON concorrono al reddito complessivo.

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calcolare **Redditi Lav. Dip.** come somma:

**a) degli importi indicati nei righe da C1 a C3 per i quali la casella di colonna 1 è impostata con il valore 2.**

**b) Qualora sia stato compilato il rigo C4 relativo alle somme per premi di risultato e welfare aziendale**, ai fini della corretta determinazione dell'ammontare dei redditi di lavoro dipendente, si rimanda alle indicazioni fornite nel paragrafo "**RIGO C4 – Controlli e modalità di calcolo somme per premi di risultato**" tenendo conto delle ipotesi ivi previsti e con riferimento alle entità tributarie ivi definite.

In particolare:

**1. agli altri importi indicati nei righe da C1 a C3 per i quali la casella di colonna 1 è impostata con il valore 2 devono essere sommati i seguenti importi:**

- nel caso di assenza requisiti (casella col. 9 barrata), l'importo definito *Incremento\_Redito* come determinato nel paragrafo "Assenza requisiti (Casella col. 9 barrata)"
- nel caso di presenza requisiti (casella col. 9 non barrata) l'importo definito *Incremento\_Redito* come determinato nel paragrafo "Presenza requisiti (Casella col. 9 non barrata)" (ammontare complessivo dei benefit di col. 5 del rigo C4 superiore all'importo agevolabile);
- nel caso di presenza requisiti e opzione per la tassazione ordinaria, l'importo definito *Totale\_Somme\_Imposta\_sostitutiva* come determinato nel paragrafo "Presenza requisiti (Casella col. 9 non barrata)" nella sezione dedicata all'opzione per la tassazione ordinaria;
- nel caso di presenza requisiti e opzione per la tassazione sostitutiva, l'importo definito *Importo\_Tassazione\_Ordinaria* come determinato nel paragrafo "Presenza requisiti (Casella col. 9 non barrata)" nella sezione dedicata all'opzione per la tassazione sostitutiva

ed importo delle somme da assoggettare a tassazione sostitutiva maggiore dell'importo agevolabile.

**2. agli altri importi indicati nei righi da C1 a C3 per i quali la casella di colonna 1 è impostata con il valore 2 deve essere, invece, sottratto il seguente importo:**

- nel caso di presenza requisiti e opzione per la tassazione sostitutiva, l'importo definito *Importo\_Tassazione\_Sostitutiva* come determinato nel paragrafo "*Presenza requisiti (Casella col. 9 non barrata)*" nella sezione dedicata all'opzione per la tassazione sostitutiva ed importo delle somme da assoggettare a tassazione sostitutiva minore o uguale all'importo agevolabile.

c) degli importi indicati nei righi da C1 a C3 per i quali la casella di colonna 1 è impostata con il valore 3 (Lavori socialmente utili), e qualora, con riferimento alle istruzioni di cui sopra, sia stato verificato che tali redditi concorrano al reddito complessivo;

d) Calcolare il "*Totale redditi frontalieri*" pari alla somma degli importi indicati nella colonna 3 dei righi da C1 a C3, per i quali è stato riportato il codice 4 nella colonna 1; diminuire tale somma di euro 7.500. ricondurre a zero se negativo;

e) se in almeno uno dei righi da C1 a C3 è indicato il valore 5 nella casella di colonna 1, calcolare *TotaleRedditiCampioneItalia* =

$Tot\_Lav\_dip\_Campione\_d'Italia - Quota\_Esenzione\_LavDip\_Campione\_d'Italia$

(come determinati nel paragrafo "*Quadro C – Agevolazioni particolari - Campione d'Italia e Pensione Orfani*").

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Determinare il **limite reddituale (R1)** relativo ai redditi di lavoro dipendente:

- calcolare il minore tra **Redditi Lav. Dip.** come sopra determinati, ed il doppio dell'ammontare del TFR (col 2 del rigo E31 x 2);

- sottrarre dall'importo così determinato l'importo di colonna 1 del rigo E31 (se il risultato è inferiore a zero deve essere posto uguale a zero).

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Determinare il **limite reddituale (R2)** relativo ai redditi non compresi nella variabile Redditi Lav. Dip. con TFR:

**R2** = rigo 11 del mod. 730-3 – Redditi Lav. Dip.

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Limite reddituale complessivo = R1 + R2  
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L'importo teoricamente deducibile per i fondi negoziali destinati ai pubblici dipendenti che definiamo **Deduzione Massima Dip Pubblici** è pari al minore tra i seguenti quattro importi:

- 1) euro 5.165 – colonna 1 del rigo E31  
(se il risultato è inferiore a zero deve essere posto uguale a zero)
  - 2) (12% del "*reddito di riferimento per agevolazioni fiscali*") (rigo 137 del mod. 730-3) –  
colonna 1 del rigo E31  
(se il risultato è inferiore a zero deve essere posto uguale a zero)
  - 3) Limite reddituale complessivo **come sopra determinato**
  - 4) Rigo E31 col. 3
- 

**DEDUCIBILITA' RIGO E29**

L'importo indicato nella col. 2 del rigo E29 è interamente deducibile.

## **2) DEDUCIBILITA' RIGO E28**

Calcolare:

Capienza Rigo E28 = 7.747 - rigo E27 col. 1 - rigo E28 col. 1 - rigo E29 col. 1 - rigo E29 col. 2 - rigo E30 col. 1 - rigo E31 col. 1

Ricondurre a zero se il risultato è negativo.

Se l'importo indicato nella colonna 2 del rigo E28 è inferiore o uguale a Capienza Rigo E28 l'importo deve essere considerato interamente deducibile;

Se invece l'importo indicato nella colonna 2 del rigo E28 è maggiore di Capienza Rigo E28 l'importo va ricondotto nel limite di Capienza Rigo E28.

## **3) DEDUCIBILITA' RIGHI E27, E30 ed E31**

Limite di deducibilità 1 = Capienza Rigo E28 - 2.582 - E28 COL. 2 ;

Ricondurre a zero se il risultato è negativo.

Deduzione richiesta E27\_E30\_E31 = rigo E27 col. 2 + E30 col. 2 + Deduzione Massima Dip Pubblici (come sopra determinato)

importo della Deduzione richiesta E27\_E30\_E31 è inferiore o uguale al Limite di deducibilità 1

Se l'importo della Deduzione richiesta è inferiore o uguale al Limite di deducibilità 1 l'ammontare degli importi indicati nelle colonne 2 dei righi E27, E30 e l'importo definito come Deduzione Massima Dip Pubblici sono interamente deducibili; in questo caso nella colonna 3 del rigo E31 riportare l'importo definito Deduzione Massima Dip Pubblici sia nel modello cartaceo da consegnare al contribuente che nella fornitura da trasmettere in via telematica.

importo della Deduzione richiesta è superiore al Limite di deducibilità 1,

Se, invece, l'importo della Deduzione richiesta è superiore al Limite di deducibilità 1, ricondurre l'importo della Deduzione richiesta entro tale limite. A tal fine, l'importo indicato nella colonna 2 dei righi E27 ed E30 e l'importo definito Deduzione Massima Dip Pubblici deve essere opportunamente abbattuto, considerando ai fini della deduzione l'importo indicato nei singoli righi, con il seguente ordine: E27, E30 e E31. **Pertanto calcolare:**

### **1) DEDUCIBILITA' RIGO E27**

Limite di deducibilità 1 - Rigo E27 col. 2;

Se il risultato è positivo o pari a zero, l'importo indicato in questo rigo deve essere considerato interamente deducibile;

Se il risultato è negativo, l'importo di questo rigo deve essere ricondotto entro il Limite di deducibilità 1;

calcolare Limite di deducibilità 2 = Limite di deducibilità 1 - Rigo E27 col. 2 (così come ridefinito)

Ricondurre a zero se il risultato è negativo.

### **1) DEDUCIBILITA' RIGO E30**

Limite di deducibilità 2 - Rigo E30 col. 2;

Se il risultato è positivo o pari a zero, l'importo indicato in questo rigo deve essere considerato interamente deducibile;

Se il risultato è negativo, l'importo di questo rigo deve essere ricondotto entro il Limite di deducibilità 2;

calcolare Limite di deducibilità 3= Limite di deducibilità 2 - Rigo E30 col. 2 (così come ridefinito)

Ricondurre a zero se il risultato è negativo.

## 2) **DEDUCIBILITA' RIGO E31**

Limite di deducibilità 3 - Deduzione Massima Dip Pubblici ;

Se il risultato è positivo o pari a zero, l'importo definito Deduzione Massima Dip Pubblici deve essere considerato interamente deducibile;

Se il risultato è negativo, l'importo di questo rigo deve essere ricondotto entro il Limite di deducibilità 3.

Gli importi così ridefiniti della colonna 2 dei rigi E27, E28 ed E30 e nella colonna 3 del rigo E31 devono essere riportati sia nel modello 730 "cartaceo" consegnato all'assistito (in sostituzione del dato originariamente indicato dal contribuente) che nella fornitura da trasmettere in "via telematica" all'Agenzia delle Entrate.

## **MESSAGGI**

L'importo dei contributi per i quali non è stata riconosciuta la deduzione deve essere comunicato al contribuente esponendo, nello spazio riservato ai messaggi presente nel mod. 730-3, l'ammontare non dedotto con riferimento a ciascun rigo E27, E28, E30 ed E31. **(Codice: E41)**

#### **10.4.3 Rigo E33 – Restituzione somme al soggetto erogatore**

Calcolare Totale-Deduzione = Rigo E33 col. 1 + Rigo E33 col. 2

L'importo Totale Deduzione come sopra calcolato concorre nella sua interezza a costituire il totale degli oneri deducibili. Si rimanda alle istruzioni del rigo 149 del mod. 730-3 per la determinazione dell'eventuale importo della deduzione che non ha trovato capienza nel reddito e che può essere utilizzato nelle successive dichiarazioni dei redditi.

#### **10.4.4 Sez. VI – Altre detrazioni**

##### **Rigo E83 – Altre detrazioni**

Altre detrazioni individuate dal codice riportato nella colonna 1:

##### **Codice “1” - Borsa di studio**

Tale detrazione deve essere riconosciuta per l'intero importo.

##### **Codice “2” - Donazioni effettuate all'ente ospedaliero “Ospedale Galliera” di Genova**

La detrazione spetta nella misura del 30% dell'imposta lorda (rigo 16 del mod. 730-3); l'importo indicato dal contribuente deve essere ricondotto entro tale limite. (Codice: E41)



### 10.5 CRITERI DI ACCOGLIMENTO: CONTROLLI BLOCCANTI ONERI E SPESE

Si precisa che la non rispondenza dei dati alle istruzioni di seguito riportate, determina lo scarto della dichiarazione da inviare senza possibilità di conferma.

CONTROLLI BLOCCANTI QUADRO E - ONERI DETRAIBILI Mod. 730/2018 RIGHI DA E1 a E7	
Casella rateizzazione spese di cui ai righi E1, E2, E3	Può essere presente solo se è presente almeno un importo nei righi da E1 a E3.
Spese sanitarie per familiari non a carico - Rigo E2	L'importo non può essere superiore a 6.197.
Casella rateizzazione spese per veicoli per i portatori di handicap - Rigo E4	Può essere presente solo se è presente il relativo importo del rigo.
Spese per veicoli per disabili - Rigo E4	L'importo non può essere superiore a 18.076.
Casella rateizzazione spese per l'acquisto di cani guida - Rigo E5	Può essere presente solo se è presente il relativo importo del rigo.
Totale spese sanitarie per le quali è stata richiesta la rateizzazione nella precedente dichiarazione - Casella rata corrente - Rigo E6	Non possono essere compilati più di tre moduli. Può essere presente solo se è presente il relativo importo del rigo.
Totale spese sanitarie per le quali è stata richiesta la rateizzazione nella precedente dichiarazione - Importo - Rigo E6	Non deve essere inferiore a 15.366.
Interessi per mutui ipotecari per acquisto abitazione principale - Rigo E 7	L'importo non può essere superiore a 4.000.

CONTROLLI BLOCCANTI QUADRO E - ONERI DETRAIBILI Mod. 730/2018	
RIGHI DA E8 a E10 Per ciascuno dei righi da E8 a E12, il codice è obbligatorio se compilata la colonna 2	
Interessi per mutui ipotecari per acquisto altri immobili - Codice 8	Se Rigo 7 Quadro E è maggiore o uguale a 2.066 tale campo non deve essere impostato.  Se Rigo 7 Quadro E è minore di 2.066 tale campo non deve essere superiore al risultato di tale operazione: 2.066 - Rigo 7 Quadro E  Se Rigo 7 Quadro E non è presente, tale campo non deve superare 2066.
Interessi per mutui contratti nel 1997 per recupero edilizio - Codice 9	L'importo non può essere superiore a 2.582.
Interessi per mutui ipotecari per costruzione abitazione principale - Codice 10	Tale dato deve essere riportato esclusivamente nel primo modulo. L'importo non può essere superiore a 2.582.
Spese di istruzione frequenza di scuole dell'infanzia - Codice 12	L'importo di ciascun rigo non può essere superiore a 717
Spese funebri - Codice 14	L'importo di ciascun rigo non può essere superiore a 1.550
Spese per addetti all'assistenza personale - Codice 15	L'importo non può essere superiore a 2.100. L'importo non può essere presente se l'importo rigo 11 del mod. 730-3 è superiore ad euro 40.000.
Spese per attività sportive per ragazzi - Codice 16	L'importo di ciascun rigo non può essere superiore a 210
Spese intermediazione immobiliare - Codice 17	Se il campo CODICE è impostato a "17", l'importo non può essere superiore a 1.000
Spese locazione studenti fuori sede - Codice 18	Se il campo CODICE è impostato a "18", l'importo non può essere superiore a 2.633
Erogazioni liberali calamità pubbliche - Codice 20	Se il campo CODICE è impostato a "20", l'importo non può essere superiore a 2.066
Rogazioni liberali associazioni sportive dilettantistiche - Codice 21	Se il campo CODICE è impostato a "21", l'importo non può essere superiore a 1.500.
Erogazioni liberali società mutuo soccorso - Codice 22	Se il campo CODICE è impostato a "22", l'importo non può essere superiore a 1.291
Erogazioni liberali associazioni promozione sociale - Codice 23	Se il campo CODICE è impostato a "23", l'importo non può essere superiore a 2.066
Erogazioni liberali biennale di Venezia - Codice 24	Se il campo CODICE è impostato a "24" l'importo non può essere superiore al 30% del rigo 11 del mod. 730-3
Erogazioni liberali enti spettacolo - Codice 27	Se il campo CODICE è impostato a "27" l'importo non può essere superiore al 2% del rigo 11 del mod. 730-3.
Erogazioni liberali settore musicale - Codice 28	Se il campo CODICE è impostato a "28" l'importo non può essere superiore al 30% del rigo 11 del mod. 730-3
Spese veterinarie - Codice 29	Se il campo CODICE è impostato a "29", l'importo non può essere superiore a 387.
Spesa Frequenza Asili Nido - Codice 33	L'importo di ciascun rigo non può essere superiore a 632
Premi assicurazioni sulla vita e contro gli infortuni - Codice 36	Se il campo CODICE è impostato a "36", l'importo non può essere superiore a 530.
Premi per assicurazioni per tutela persone con disabilità grave - Codice 38	Se con il codice "36" non è indicato alcun importo, l'importo dichiarato con il codice "38" non può superare euro 750; Se con il codice "36" è indicato un importo, la somma degli importi indicati con il codice "36" e "38" non può essere superiore a 750.
Premi per assicurazioni per rischio di non autosufficienza - Codice 39	Se con i codici "36" e "38" non è indicato alcun importo, l'importo dichiarato con il codice "39" non può superare euro 1.291;  Se con il codice "36" e/o "38" è indicato un importo, la somma degli importi indicati con il codice "36", "38" e "39" non può essere superiore a 1.291.
Erogazioni liberali ONLUS - Codice 41	Se il campo CODICE è impostato a "41", l'importo non può essere superiore a 30.000
Erogazioni liberali partiti politici - Codice 42	Se il campo CODICE è impostato a "42", l'importo non può essere inferiore a 30 e superiore a 30.000

<b>CONTROLLI BLOCCANTI QUADRO E - ONERI DEDUCIBILI</b> <b>Mod. 730/2018</b>	
<b>Assegno al coniuge</b> - Codice Fiscale del coniuge	Il dato è obbligatorio in presenza dell'importo nella colonna 2
Contributi per addetti ai servizi domestici e familiari	L'importo non può essere superiore a 1.549.
Erogazioni liberali a favore di istituzioni religiose	L'importo non può essere superiore a <b>12.395</b> .
Altri oneri deducibili- Casella	Dato obbligatorio se compilata la colonna 2
Altri oneri deducibili- Importo	<p>Gli importi complessivamente indicati per ciascun dei codici di seguito riportati, devono rispettare i seguenti limiti:</p> <p>Se il campo CODICE è impostato a "6", l'importo non può essere superiore a 3.615 .</p> <p>Se il campo CODICE è impostato a "7", l'importo non può essere superiore al 2% del rigo 137 del mod. 730-3</p> <p>Se il campo CODICE è impostato a "8", il limite entro il quale il contribuente può usufruire della deduzione, è costituito dal minore dei due seguenti importi:  - 10% del "reddito di riferimento per agevolazioni fiscali" (rigo 137 del mod. 730-3);  - euro 70.000,00.</p> <p>Se il campo CODICE è impostato a "12", l'importo non può essere maggiore al minore dei due seguenti importi:  - 20% del "reddito di riferimento per agevolazioni fiscali" (rigo 137 del mod. 730-3);  - euro 100.000,00.</p> <p>Se il campo CODICE è impostato a "13", l'importo non può essere superiore a 3.615,00;  Se sono stati indicati importi sia con il codice 6 che con il codice 13, la loro somma non può superare euro 3.615,00;</p>
Spese per canoni di Leasing - Rigo E14	La data di stipula è obbligatoria se il rigo risulta compilato e deve essere formalmente corretta. Il numero anno è obbligatoria se il rigo risulta compilato e può assumere solo il valore 1.
<b>Previdenza Complementare</b> - Contributi a deducibilità ordinaria - Esclusi dal sostituto	<p><b>Ogni singolo dato deve essere riportato esclusivamente nel primo modulo.</b>  <b>Calcolare Limite_Fisso:</b>  - se non è compilato il rigo E28, Limite_Fisso = 5.165  - se è compilato il rigo E28, Limite_Fisso = 7.747</p> <p><b>Calcolare "Importo Escluso Sostituto" =</b>  Rigo E27 col. 1 + Rigo E28 col. 1 +  Rigo E29 col. 1 + Rigo E30 col. 1 +  Rigo E31 col. 1</p> <p><b>Calcolare "Deduzione richiesta" (ad esclusione dei contributi versati a fondi in squilibrio finanziario):</b>  Rigo E27 col. 2 + Rigo E28 col. 2 +  Rigo E30 col. 2 + Rigo E31 col. 3 +  <b>Il risultato della seguente operazione:</b>  "Importo Escluso Sostituto" + "Deduzione richiesta"  <b>non può essere superiore a Limite_Fisso come sopra calcolato.</b></p>
Previdenza Complementare - Contributi a deducibilità ordinaria - Importo di cui si chiede la deduzione	
Previdenza Complementare - Contributi versati dal lavoratori di prima occupazione - Esclusi dal sostituto	
Previdenza Complementare - Contributi versati dal lavoratori di prima occupazione- Importo di cui si chiede la deduzione	
Previdenza Complementare - Contributi versati a fondi in squilibrio finanziario- Esclusi dal sostituto	
Previdenza Complementare - Contributi versati a fondi in squilibrio finanziario - Importo di cui si chiede la deduzione	
Previdenza Complementare - Contributi Versati per familiari a carico - Esclusi dal sostituto	
Previdenza Complementare - Contributi versati per familiari a carico - Importo di cui si chiede la deduzione	
Previdenza Complementare - Fondo pensione negoziale dipendenti pubblici - Esclusi dal sostituto	
Previdenza Complementare - Fondo pensione negoziale dipendenti pubblici -Quota TFR	
Previdenza Complementare - Fondo pensione negoziale dipendenti pubblici - Importo di cui si chiede la deduzione	
<b>Spese per acquisto o costruzioni di abitazioni date in locazione</b>	<p>La data di colonna 1 è obbligatoria se è presente il relativo importo nella colonna 2.</p> <p>L'importo di colonna 2 non può essere superiore ad euro 300.000.  La somma degli importi di colonna 2 di tutti i moduli compilati non può essere superiore a 300.000.</p>

CONTROLLI BLOCCANTI QUADRO E - RISTRUTTURAZIONE EDILIZIA Mod. 730/2018																							
Ristrutturazione Edilizia - Anno	Il dato è obbligatorio se risulta presente un valore nella colonna 9 (importo spesa). <b>Può assumere i valori 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016 e 2017</b>																						
Ristrutturazione Edilizia - Numero rata	Il numero di rate (colonna 8) è obbligatorio se il rigo risulta compilato.  In funzione del valore indicato nel campo "Anno" di colonna 1, il campo "Numero rata" deve assumere i valori indicati nella tabella sottostante:  <table> <tr> <td><b>ANNO COL 1</b></td><td><b>VALORI AMMESSI</b></td></tr> <tr><td>2017</td><td>1</td></tr> <tr><td>2016</td><td>2</td></tr> <tr><td>2015</td><td>3</td></tr> <tr><td>2014</td><td>4</td></tr> <tr><td>2013</td><td>5</td></tr> <tr><td>2012</td><td>6</td></tr> <tr><td>2011</td><td>7</td></tr> <tr><td>2010</td><td>8</td></tr> <tr><td>2009</td><td>9</td></tr> <tr><td>2008</td><td>10</td></tr> </table>	<b>ANNO COL 1</b>	<b>VALORI AMMESSI</b>	2017	1	2016	2	2015	3	2014	4	2013	5	2012	6	2011	7	2010	8	2009	9	2008	10
<b>ANNO COL 1</b>	<b>VALORI AMMESSI</b>																						
2017	1																						
2016	2																						
2015	3																						
2014	4																						
2013	5																						
2012	6																						
2011	7																						
2010	8																						
2009	9																						
2008	10																						
Ristrutturazione Edilizia - Importo	L'importo deve corrispondere a quello risultante dall'applicazione delle istruzioni presenti nella circolare di liquidazione del mod. 730/2018, paragrafo "Sez. III - spese per interventi di recupero del patrimonio edilizio".																						
Ristrutturazione Edilizia Dati Catastali Immobile - N. Ordine immobile	Dato obbligatorio se il rigo è compilato.																						
Ristrutturazione Edilizia Dati Catastali Immobile - Condominio	Se barrata, non possono essere presenti gli altri dati del rigo ad eccezione del N. Ordine immobile.																						
Ristrutturazione Edilizia Dati Catastali Immobile - Codice comune	Dato obbligatorio se non è barrata la casella " Condominio". E' il codice attribuito dall'Agenzia del territorio. I primi quattro caratteri riguardano il codice catastale e pertanto devono fare riferimento ad un codice catastale esistente.																						
Ristrutturazione Edilizia Dati Catastali Immobile - Casella T/U	Dato obbligatorio se non è barrata la casella " Condominio".																						
Ristrutturazione Edilizia Dati Catastali Immobile -Sezione Urbana / Comune catastale																							
Ristrutturazione Edilizia Dati Catastali Immobile - Foglio	Dato obbligatorio se non è barrata la casella " Condominio".																						
Ristrutturazione Edilizia Dati Catastali Immobile - Particella - Numeratore	Dato obbligatorio se non è barrata la casella " Condominio".																						
Ristrutturazione Edilizia Dati Catastali Immobile - Particella - Denominatore																							
Ristrutturazione Edilizia Dati Catastali Immobile - Subalterno																							
Ristrutturazione Edilizia Altri Dati Immobile - N. Ordine immobile	Dato obbligatorio se il rigo è compilato.																						
Ristrutturazione Edilizia Altri Dati Immobile -Comunicazione Pescara/Condominio	Se barrata non possono essere presenti tutti gli altri dati del rigo (ad eccezione del N. Ordine immobile).																						
Ristrutturazione Edilizia Altri Dati Immobile - Conduttore: Data	Se è presente uno dei seguenti dati relativi al conduttore: Data, Serie, Numero e Sottonumero, Codice Ufficio Agenzia Entrate devono essere presenti: Data, Serie, Numero e Codice Ufficio Agenzia Entrate  <b>Il campo Serie di col. 4 può assumere solo uno dei seguenti valori: 3, 3P, 3T, 3A, 3B e 1T.</b>  Gli estremi di registrazione del contratto (colonne da 3 a 6 relative a data, numero ed eventuale sottonumero, serie, codice ufficio) e il codice identificativo del contratto (colonna 7) non possono essere entrambe presenti.																						
Ristrutturazione Edilizia Altri Dati Immobile - Conduttore: Serie																							
Ristrutturazione Edilizia Altri Dati Immobile - Conduttore: Numero																							
Ristrutturazione Edilizia Altri Dati Immobile - Conduttore: Sottonumero																							
Ristrutturazione Edilizia Altri Dati Immobile - Conduttore: Codice Ufficio Agenzia Entrate																							
Ristrutturazione Edilizia Altri Dati Immobile - Conduttore: Codice identificativo del contratto																							
Ristrutturazione Edilizia Altri Dati Immobile - Domanda Accatastamento: Data	Se è presente uno dei dati relativi alla domanda di accatastamento, i restanti due campi sono obbligatori.																						
Ristrutturazione Edilizia Altri Dati Immobile - Domanda Accatastamento: Numero																							
Ristrutturazione Edilizia Altri Dati Immobile - Domanda Accatastamento: Provincia Ufficio Agenzia Entrate																							
Spese arredo immobili ristrutturati - Numero Rata	Il numero della rata (col. 1 e 3) può assumere solo i valori 1, 2, 3, 5 e <b>5</b> ed è obbligatorio in presenza del relativo importo (col. 2 e 4).																						
Spese arredo immobili ristrutturati - Spesa arredo immobile	Ciascun importo del rigo E57 (col. 2 e 4) non può essere superiore ad euro 10.000.																						
Spese arredo immobili giovani coppie -Rigo E58	<b>L'importo del rigo E58 (col. 3) non può essere superiore ad euro 16.000.</b>																						
IVA acquisto abitazione classe energetica A o B - Rigo E59	Il numero della rata (col. 1) può assumere solo il valore 1 ed è obbligatorio in presenza del relativo importo (col. 2).																						

## 10.6 CONTROLLI CONFERMABILI QUADRO E

Si precisa che la non rispondenza dei dati presenti nel quadro E che non risultano conformi alle indicazioni contenute nei paragrafi “CONTROLLI DA EFFETTUARE” e “MODALITÀ DI CALCOLO” determinano lo scarto della dichiarazione con possibilità di conferma della stessa salvo quanto indicato nel precedente paragrafo “*CRITERI DI ACCOGLIMENTO: CONTROLLI BLOCCANTI ONERI E SPESE*”.

CONTROLLI BLOCCANTI QUADRO E - RISPARMIO ENERGETICO ED ALTRE DETRAZIONI Mod. 730/2018	
Risparmio Energetico - Tipo di intervento	Il dato è obbligatorio se compilato il rigo.
Risparmio Energetico - Anno	Il dato è obbligatorio se compilato il rigo. <b>Può assumere esclusivamente i valori 2008, , 2011, 2012, 2013, 2014, 2015, 2016 e 2017</b>
Risparmio Energetico - Periodo 2013	<b>Può essere presente solo se l'anno di col. 2 è uguale a 2013. Può assumere solo i valori 1 o 2.</b>
Risparmio Energetico - Rideterminazione Rate	Il dato può essere presente solo se l'anno di col. 2 è uguale a 2008.
Risparmio Energetico - Ripartizione rate	Il dato è obbligatorio se compilato il rigo.
Risparmio Energetico - Numero rata	Il dato è obbligatorio se compilato il rigo.
Risparmio Energetico - Spesa	<p><b>Se l'anno di colonna 2 è precedente al 2013 (anni dal 2008 al 2012) ovvero è uguale a 2013 e nella colonna 3 (periodo 2013) è indicato il codice "1":</b></p> <ul style="list-style-type: none"> <li>• Se nella colonna 1 è indicato il codice "1", l'importo indicato nella colonna 8 non può essere superiore a 181.818.</li> <li>• Se nella colonna 1 è indicato il codice "2", l'importo indicato nella colonna 8 non può essere superiore a 109.091.</li> <li>• Se nella colonna 1 è indicato il codice "3", l'importo indicato nella colonna 8 non può essere superiore a 109.091.</li> <li>• Se nella colonna 1 è indicato il codice "4", l'importo indicato nella colonna 8 non può essere superiore a 54.545.</li> </ul> <p><b>Se l'anno di colonna 2 è uguale a 2013 e nella colonna 3 (periodo 2013) è indicato il codice "2 ovvero l'anno di colonna 2 è uguale a 2014 o al 2015 o al 2016 o al 2017:</b></p> <ul style="list-style-type: none"> <li>• Se nella colonna 1 è indicato il codice "1", l'importo indicato nella colonna 8 non può essere superiore a 153.846.</li> <li>• Se nella colonna 1 è indicato il codice "2", l'importo indicato nella colonna 8 non può essere superiore a 92.308.</li> <li>• Se nella colonna 1 è indicato il codice "3", l'importo indicato nella colonna 8 non può essere superiore a 92.308.</li> <li>• Se nella colonna 1 è indicato il codice "4", l'importo indicato nella colonna 8 non può essere superiore a 46.154.</li> <li>• Se nella colonna 1 è indicato il codice "5", l'importo indicato nella colonna 8 non può essere superiore a 92.308.</li> <li>• Se nella colonna 1 è indicato il codice "6", l'importo indicato nella colonna 8 non può essere superiore a 46.154.</li> <li>• Se nella colonna 1 è indicato il codice "7", l'importo indicato nella colonna 8 non è soggetto ad alcun limite</li> <li>• <b>Se nella colonna 1 è indicato il codice "8", l'importo indicato nella colonna 8 non è soggetto ad alcun limite</b></li> <li>• <b>Se nella colonna 1 è indicato il codice "9", l'importo indicato nella colonna 8 non è soggetto ad alcun limite</b></li> </ul>
Detrazione per gli inquilini di alloggi adibiti ad abitazione principale: Tipologia	
Detrazione per gli inquilini di alloggi adibiti ad abitazione principale: numero di giorni	<b>Se è presente uno dei dati relativi alla detrazione per canone di locazione, i restanti campi sono obbligatori.</b>
Detrazione per gli inquilini di alloggi adibiti ad abitazione principale: Percentuale	
Detrazione per canone di locazione per i lavoratori dipendenti che trasferiscono la residenza per motivi di lavoro - Numero di giorni	
<b>Detrazione per canone di locazione per i lavoratori dipendenti</b> che trasferiscono la residenza per motivi di lavoro - Percentuale di spettanza	Se è presente uno dei dati relativi alla detrazione per canone di locazione per i lavoratori dipendenti, il restante campo è obbligatorio.
Detrazioni affitto terreni agricoli ai giovani	<b>L'importo non può essere superiore a 6.318</b>

## **11 ALTRI DATI (Quadro F)**

### **11.1 CONTROLLI DA EFFETTUARE**

I controlli devono essere effettuati relativamente ad ogni rigo compilato.

#### **11.1.1 Sez. I – Acconti IRPEF, addizionale comunale e cedolare secca relativi al 2017 - Rigo F1**

Si ricorda che il dichiarante ed il coniuge devono indicare distintamente gli acconti da ciascuno versati per il **2017**, così come precisato nelle istruzioni al modello 730.

#### **11.1.2 Sez. II – Altre ritenute subite diverse da quelle indicate nei quadri C e D- rigo F2 col. da 1 a 4**

E' prevista l'indicazione di un codice che identifica la natura della ritenuta subita.

La Casella di colonna 1 "Codice" può assumere solo uno dei seguenti valori: 1 o 2.

La casella di colonna 1 "Codice" è obbligatoria se compilata una delle seguenti colonne del rigo F2: 2, 3 o 4.

#### **11.1.3 Sez. II – Altre ritenute subite diverse da quelle indicate nei quadri C e D- Rigo F2 col. da 5 a 8**

**Si precisa che le colonne da 5 a 8 sono possono essere riportate solo sul primo modulo.**

**Rigo F2 colonna 5 e col. 6** - Addizionale regionale e comunale IRPEF attività sportive dilettantistiche

Tali campi possono essere presente solo se nel rigo D4 del quadro D è presente un reddito per il quale la relativa casella di colonna 1 assume il valore "7" (Compensi per attività sportive dilettantistiche).

**Rigo F2 colonne 7 e/o 8** - Ritenute IRPEF e addizionale regionale per lavori socialmente utili

Tali campi possono essere presenti solo se nella sezione I del Quadro C (righe da C1 a C3), è presente almeno un reddito per il quale la relativa casella di colonna 1 assume il valore "3" (lavori socialmente utili).

#### **11.1.4 Sez. III-A – Eccedenze risultanti dalla precedente dichiarazione F3**

**Il codice regione (colonna 7)** è obbligatorio se è stata compilata la colonna 8 e/o 9 del rigo F3. La colonna 7 può assumere i valori da 1 a 21.

**Il codice comune (colonna 10)** è obbligatorio se è stata compilata la colonna 11 e/o 12 del rigo F3 e deve essere uno tra quelli riportati nel sito "www.finanze.gov.it".

#### **11.1.5 Sez. III-B – Eccedenze risultanti dalle precedenti dichiarazioni F4**

**Alla luce degli interventi introdotti con il decreto fiscale 2016 che prevede la possibilità per il contribuente di presentare una dichiarazione integrativa a favore oltre il termine precedentemente previsto, è stato previsto il nuovo rigo F4.**

Il campo di colonna 1 "Anno" è obbligatorio se è presente un campo nel rigo F4. Il campo "Anno" può assumere solo uno dei seguenti valori: "**2015**, 2014, 2013 e 2012

**Il codice regione (colonna 5)** è obbligatorio se è stata compilata la colonna 6 del rigo F4. La colonna 8 può assumere i valori da 1 a 21.

**Il codice comune (colonna 7)** è obbligatorio se è stata compilata la colonna 8 del rigo F4 e deve essere uno tra quelli riportati nel sito "www.finanze.gov.it".

#### 11.1.6 Sez. IV - Ritenute e acconti sospesi per eventi eccezionali – rigo F5

La casella “Eventi eccezionali” presente nella colonna 1 del rigo F5 può assumere solo uno dei seguenti valori: **1, 2, 3, 4, 5 e 6**. Nel caso in cui il valore indicato sia diverso da quelli ammessi, il dato si deve **considerare assente e se ne deve dare comunicazione al contribuente mediante apposito messaggio nelle** annotazioni. (codice: F10)

La casella di colonna 1 del rigo F5 deve essere compilata nel caso in cui risulti compilata almeno una delle successive colonne del rigo F5; non deve essere invece compilata se non risultano compilate le altre colonne del rigo.

Se la casella di colonna 1 non è compilata ma è compilata almeno una delle successive colonne del rigo, è necessario darne comunicazione al contribuente mediante apposito messaggio nelle annotazioni. (codice: F02)

Se la casella di colonna 1 è compilata ma non lo sono le successive colonne del rigo, il dato si deve considerare assente e ne deve essere data comunicazione al contribuente mediante apposito messaggio nelle annotazioni. (codice: F03)

Le anomalie riscontrate con riferimento alla compilazione della casella “Eventi eccezionali” di col. 1 non determinano l’esclusione del contribuente dall’assistenza fiscale.

##### IRPEF

L’importo indicato nel rigo **F5 colonna 2** (IRPEF) non può essere superiore alla somma delle ritenute indicate dal contribuente nel rigo **C9**, nella colonna 4 dei rigi da D1 a D5 e nelle colonne 1 e 2 del rigo F1, **e nel rigo F2 colonna 2** (di tutti i moduli compilati), e nel rigo **F2 colonna 7 e delle ritenute da considerare a titolo d’acconto derivante dalla gestione dei compensi percepiti per incremento della produttività così come chiarito nelle istruzioni fornite con riferimento al rigo C4.**

##### ADDIZIONALE REGIONALE

L’importo indicato nel rigo **F5 colonna 3** non può essere superiore alla somma delle trattenute indicate dal contribuente nel rigo **C10**, nel rigo **F2 colonna 3** (di tutti i moduli compilati), nel rigo **F2 colonna 5** e nel rigo **F2 colonna 8**.

##### ADDIZIONALE COMUNALE

L’importo indicato nel rigo **F5 colonna 4** non può essere superiore alla somma delle trattenute indicate dal contribuente nel rigo C11, nel rigo C12, **nel rigo F1 col. 3, F2 colonna 4** (di tutti i moduli compilati) e **F2 col. 6**.

##### IMPOSTA SOSTITUTIVA

L’importo indicato nel rigo **F5 colonna 5** non può essere superiore a quello indicato nella colonna 4 del rigo C4.

##### CEDOLARE SECCA

L’importo indicato nel rigo **F5 colonna 6** non può essere superiore alla somma degli importi indicati nelle colonne **5 e 6 del rigo F1**.

#### 11.1.7 Sez. V - Dati relativi ai versamenti di saldo e agli eventuali acconti – Rigo F6

Il dichiarante e il coniuge possono scegliere autonomamente la misura degli acconti da versare e, quindi, le **colonne 1, 2, 3, 4, 5 e 6** del rigo F6 del modello del dichiarante e di quello del coniuge possono risultare compilate in maniera diversa. Se invece risulta diverso sul modello del dichiarante e sul modello del coniuge il numero di rate con il quale si richiede la rateizzazione (**colonna 7 del rigo F6**), il dato da prendere in considerazione è quello indicato sul modello del Dichiarante.

##### Acconto Irpef

Nel caso il contribuente abbia contemporaneamente barrato la casella di colonna 1 e indicato un importo a colonna 2 uguale o superiore ad euro 51, si deve considerare la casella come non barrata e se ne deve dare comunicazione al contribuente mediante apposito messaggio. Tale situazione non comporta l'esclusione dall'assistenza fiscale. (codice: F04)

Se l'importo di colonna 2 è inferiore a euro 51, il valore deve essere ridotto a zero e ne deve essere data comunicazione al contribuente mediante apposito messaggio. (codice: F05)

#### Acconto Addizionale comunale

Nel caso in cui il contribuente abbia contemporaneamente barrato la casella di colonna 3 e indicato un importo a colonna 4 superiore a euro 12, si deve considerare la casella come non barrata e se ne deve dare comunicazione al contribuente mediante apposito messaggio (codice: F06). Tale situazione non comporta l'esclusione dall'assistenza fiscale.

Se l'importo di colonna 3 non è superiore a euro 12, il valore deve essere ridotto a zero e ne deve essere data comunicazione al contribuente mediante apposito messaggio (codice: F07).

#### Acconto Cedolare Secca

Nel caso il contribuente abbia contemporaneamente barrato la casella di colonna 5 e indicato un importo a colonna 6 uguale o superiore ad euro 51, si deve considerare la casella come non barrata e se ne deve dare comunicazione al contribuente mediante apposito messaggio. Tale situazione non comporta l'esclusione dall'assistenza fiscale. (codice: F11)

Se l'importo di colonna 6 è inferiore a euro 51, il valore deve essere ridotto a zero e ne deve essere data comunicazione al contribuente mediante apposito messaggio. (codice: F12)

Il numero delle rate di colonna 7, se presente, può assumere un valore compreso tra 2 e 5. Nel caso di *modello 730 senza sostituto d'imposta* (Casella "730 senza sostituto" impostata con il codice "A" e casella "Mod. 730 dipendenti senza sostituto" barrata) può assumere un valore compreso tra 2 e 6.

Nel caso in cui il contribuente abbia indicato un valore superiore a quelli sopra descritti il numero di rate deve essere riportato al limite previsto e deve essere data apposita comunicazione al contribuente (codice: F08).

### **11.1.8 Sez. VI – Agevolazioni addizionale comunale – Rigo F7**

Per il controllo di quanto indicato nel rigo **F7 colonne da 1 a 4** si rimanda alle istruzioni fornite nel paragrafo relativo ai righi **75** (addizionale comunale dovuta) e **78** (acconto addizionale comunale per il 2017) del mod. 730-3.

### **11.1.9 Sezione II - Locazioni Brevi Rigo F8**

**Il rigo F8 può risultare compilato solo se risulta compilato il quadro B dei redditi dei fabbricati e/o il rigo D4 del quadro D con il codice 10. Se il rigo F8 è compilato ma risulta assente sia il quadro B dei fabbricati che un rigo D4 con codice 10, il rigo F8 si deve considerare assente sia nel modello cartaceo da consegnare al contribuente che nel tracciato telematico da trasmettere all'Agenzia delle entrate; di tale circostanza deve essere fornita apposita comunicazione al contribuente nel mod. 730-3 (codice: F20).**

### **11.1.10 Sez. VIII – Importi rimborsati (mod. 730 integrativo) – Rigo F9 e Rigo F10**

Le colonne 1, 2, 3 e 4 del rigo F9 e del rigo F10 possono essere presenti solo se nel frontespizio risulta compilata la casella "730 integrativo".

Se in presenza del rigo F9 compilato non sia stata barrata la casella "730 integrativo" i dati del rigo F9 devono considerarsi assenti e di tale circostanza deve essere fornita apposita comunicazione al contribuente nel mod. 730-3 (codice: F09).



Se in presenza del rigo F10 compilato non sia stata barrata la casella “730 integrativo” i dati del rigo F10 devono considerarsi assenti e di tale circostanza deve essere fornita apposita comunicazione al contribuente nel mod. 730-3 (codice: F09).

Istruzioni riservate ai CAF ed ai professionisti abilitati

Nel caso in cui sia presentato un modello 730 integrativo, il soggetto che presta l’assistenza fiscale deve verificare che gli importi indicati dal contribuente nel rigo F9 e nel rigo F10 coincidano con quanto risulta dal prospetto di liquidazione del mod. 730 originario.

In particolare per il dichiarante:

- col. 1 rigo F9 deve essere uguale alla colonna 4 del rigo **91** del mod. 730-3 originario;
- col. 2 rigo F9 deve essere uguale alla colonna 4 del rigo **92** del mod. 730-3 originario;
- col. 3 rigo F9 deve essere uguale alla colonna 4 del rigo **93** del mod. 730-3 originario;
- col. 4 rigo F9 deve essere uguale alla colonna 4 del rigo **99** del mod. 730-3 originario;
- col. 1 rigo F10 non può essere superiore alla colonna 3 del rigo **91** del mod. 730-3 originario;
- col. 2 rigo F10 non può essere superiore alla colonna 3 del rigo **92** del mod. 730-3 originario;
- col. 3 rigo F10 non può essere superiore alla colonna 3 del rigo **93** del mod. 730-3 originario;
- col. 4 rigo F10 non può essere superiore alla colonna 3 del rigo **99** del mod. 730-3 originario;

per il coniuge:

- col. 1 rigo F9 deve essere uguale alla colonna 4 del rigo **111** del mod. 730-3 originario;
- col. 2 rigo F9 deve essere uguale alla colonna 4 del rigo **112** del mod. 730-3 originario;
- col. 3 rigo F9 deve essere uguale alla colonna 4 del rigo **113** del mod. 730-3 originario;
- col. 4 rigo F9 deve essere uguale alla colonna 4 del rigo **119** del mod. 730-3 originario;
- col. 1 rigo F10 non può essere superiore alla colonna 3 del rigo **111** del mod. 730-3 originario;
- col. 2 rigo F10 non può essere superiore alla colonna 3 del rigo **112** del mod. 730-3 originario;
- col. 3 rigo F10 non può essere superiore alla colonna 3 del rigo **113** del mod. 730-3 originario;
- col. 4 rigo F10 non può essere superiore alla colonna 3 del rigo **119** del mod. 730-3 originario;

#### **11.1.11 Sez. IX – Altri dati**

Rigo F13

Il Tipo di reddito (col. 1 rigo F13) e l’importo delle ritenute (col. 2 del rigo F13) devono essere o entrambi assenti o entrambi presenti. Il Tipo Reddito può assumere solo i valori 1, 2, 3, 4, 5 e 6.

**Solo nel caso di Tipo di reddito uguale a “2” (reddito di fabbricati), le ritenute di col. 2 possono risultare assenti.**

Nel caso in cui non risultano soddisfatti i precedenti controlli il rigo si deve considerare assente sia nel modello cartaceo consegnato al contribuente che nella fornitura da trasmettere in via telematica all’Agenzia delle Entrate. Di tale circostanza deve essere fornita apposita comunicazione al contribuente nel mod. 730-3 (codice: F13).

### **11.2 ANOMALIE ED INCONGRUENZE**

#### **11.2.1 Segnalazioni**

Eventuali anomalie e/o incongruenze individuate sulla base dei controlli precedentemente descritti devono essere comunicate al contribuente mediante il messaggio “Dati mancanti o errati relativi al Quadro F Acconti, ritenute ed eccedenze” (codice: F10).

#### **11.2.2 Esclusione dall’assistenza fiscale**

Le anomalie e/o incongruenze individuate sulla base dei controlli precedentemente descritti sui dati relativi a:

- addizionale regionale per attività sportive dilettantistiche (Sez. II rigo **F2 colonna 5**)
- ritenute IRPEF e addizionale regionale per lavori socialmente utili (Sez. II rigo F2 colonne 5 e 6)

- ritenute e acconti sospesi per eventi eccezionali (ad esclusione della casella di colonna 1 del rigo F5) comportano l'esclusione dall'assistenza fiscale.

### 11.3 CRITERI DI ACCOGLIMENTO: CONTROLLI BLOCCANTI QUADRO F

Si precisa che la non rispondenza dei dati alle istruzioni di seguito riportate, determina lo scarto della dichiarazione da inviare senza possibilità di conferma.

Controlli Bloccanti Quadro F 730 2018	
<b>Casella codice del rigo F2</b>	La casella è obbligatoria se compilato un dato nel rigo F2
Altre Ritenute Subite <b>Rigo F2 col. 5 e 6</b> - Addizionale regionale e comunale Irpef attività sportive dilettantistiche	Tali campi possono essere presenti solo se nel rigo D4 del quadro D è presente un reddito per il quale la relativa casella di colonna 1 assume il valore "7" (Compensi per attività sportive dilettantistiche).
Altre Ritenute Subite <b>Rigo F2 col. 7</b> - Ritenute Irpef per lavori socialmente utili	I campi possono essere presenti solo se nella sezione I del Quadro C (righe da C1 a C3), è presente almeno un reddito per il quale la relativa casella di colonna 1 assume il valore "3" (lavori socialmente utili).
Altre Ritenute Subite <b>Rigo F2 col. 8</b> - Addizionale regionale all'Irpef per lavori socialmente utili	
<b>Anno Rigo F4</b>	La compilazione dell'anno è obbligatoria se compilato un dato nel rigo F4
Importi rimborsati - IRPEF - Rigo F9	I campi possono essere presenti solo se la dichiarazione è un modello 730 integrativo
Importi rimborsati - Addizionale regionale all'IRPEF - Rigo F9	
Importi rimborsati - Addizionale comunale all'IRPEF - Rigo F9	
Importi rimborsati - Cedolare Secca - Rigo F9	
Crediti utilizzati con il mod. F24 - credito IRPEF - Rigo F10	
Crediti utilizzati con il mod. F24 - credito Addizionale regionale all'IRPEF - Rigo F10	
Crediti utilizzati con il mod. F24 - credito Addizionale comunale all'IRPEF - Rigo F10	
Crediti utilizzati con il mod. F24 - credito Cedolare Secca - Rigo F10	
Pignoramento presso terzi Rigo F13 - Tipo di reddito	Se il tipo di reddito è diverso da "2", i dati devono essere entrambi assenti ovvero entrambi presenti
Pignoramento presso terzi Rigo F13 - Ritenute	

**11.4 CRITERI DI ACCOGLIMENTO: CONTROLLI CONFERMABILI QUADRO F**

Si precisa che la non rispondenza dei dati alle istruzioni di seguito riportate determina lo scarto della dichiarazione con eventuale possibilità di conferma della stessa.

Controlli confermabili Quadro F <b>Mod. 730 2018</b>	
Ritenute e acconti sospesi per eventi eccezionali del rigo Rigo F5 - IRPEF	Gli importi del rigo F5 devono risultare conformi alle istruzioni contenute nella circolare di liquidazione mod. 730 paragrafo "SEZ. IV - RITENUTE E ACCONTI SOSPESI PER EVENTI ECCEZIONALI – RIGO F5".
Richiesta dell'assistito di non effettuare i versamenti di acconto Irpef - Rigo F6	La casella non può essere impostata se è compilato il campo "Versamento di acconto IRPEF in misura inferiore" (col. 2 del rigo F6).
Versamento di acconto IRPEF in misura inferiore - Rigo F6	L'importo deve essere uguale o superiore a 51. Il dato deve essere conforme alle indicazioni fornite nella circolare di liquidazione del mod. 730 al paragrafo "SEZ. V - DATI RELATIVI AI VERSAMENTI DI SALDO E AGLI EVENTUALI ACCONTI – RIGO F6"
Richiesta dell'assistito di non effettuare i versamenti di acconto add.le comunale - Rigo F6	La casella non può essere impostata se è compilato il campo "Versamento di acconto addizionale comunale in misura inferiore" (col. 4 del rigo F6).
Versamento di acconto addizionale comunale in misura inferiore - Rigo F6	Il dato deve essere conforme alle indicazioni fornite nella circolare di liquidazione del mod. 730 al paragrafo "SEZ. V - DATI RELATIVI AI VERSAMENTI DI SALDO E AGLI EVENTUALI ACCONTI – RIGO F6"
Richiesta dell'assistito di non effettuare i versamenti di acconto Cedolare Secca - Rigo F6	La casella non può essere impostata se è compilato il campo "Versamento di acconto Cedolare Secca in misura inferiore" (colonna 6 del rigo F6).
Versamento di acconto Cedolare Secca in misura inferiore - Rigo F6	L'importo deve essere uguale o superiore a 51. Il dato deve essere conforme alle indicazioni fornite nella circolare di liquidazione del mod. 730 al paragrafo "SEZ. V - DATI RELATIVI AI VERSAMENTI DI SALDO E AGLI EVENTUALI ACCONTI – RIGO F6"
Soglia esenzione saldo addizionale comunale 2017 - Rigo F7 col. 1	I dati devono risultare conformi alle indicazioni fornite nella circolare di liquidazione del mod. 730 al paragrafo "Agevolazioni addizionale comunale – Rigo F7 "
Esenzione totale / altre agevolazioni Saldo 2017 - Rigo F7 col. 2	
Soglia esenzione acconto addizionale comunale 2018 - Rigo F7 col. 3	
Esenzione totale / altre agevolazioni Acconto 2018 - Rigo F7 col.4	
Importi rimborsati - IRPEF - Rigo F9	I dati devono risultare conformi alle indicazioni fornite nella circolare di liquidazione del mod. 730 al paragrafo "IMPORTI RIMBORSATI (MOD. 730 INTEGRATIVO) – RIGO F9 E RIGO F10 "
Importi rimborsati - Addizionale regionale all'IRPEF - Rigo F9	
Importi rimborsati - Addizionale comunale all'IRPEF - Rigo F9	
Importi rimborsati - Cedolare Secca - Rigo F9	
Crediti utilizzati con il mod. F24 - credito IRPEF - Rigo F10	
Crediti utilizzati con il mod. F24 - credito Addizionale regionale all'IRPEF - Rigo F10	
Crediti utilizzati con il mod. F24 - credito Addizionale comunale all'IRPEF - Rigo F10	
Crediti utilizzati con il mod. F24 - Cedolare Secca - Rigo F10	
Pignoramento presso terzi Rigo F13 - Tipo di reddito	Se Tipo reddito = 1, deve essere compilato almeno un rigo del quadro dei terreni; Se Tipo reddito = 2, deve essere compilato almeno un rigo del quadro dei fabbricati; Se Tipo reddito = 3 deve essere compilato almeno un rigo del quadro C; Se Tipo reddito = 4 deve essere compilato almeno un rigo del quadro C; Se Tipo reddito = 5 deve essere compilato almeno un rigo del quadro D; Se Tipo reddito = 6 deve essere compilato almeno un rigo del quadro D;

### 11.5 MODALITÀ DI CALCOLO

**Nel rigo 62** (Acconti Irpef Versati) del Mod. 730-3 “Prospetto di liquidazione” va riportato il risultato della seguente operazione:

                    rigo F1 col. 1 + rigo F1 col. 2

Ricondurre a Zero se il risultato è negativo

**Nel rigo 83** (Acconti cedolare Secca versati) del Mod. 730-3 “Prospetto di liquidazione” va riportato il risultato della seguente operazione:

                    rigo F1 col. 5 + rigo F1 col. 6

Ricondurre a Zero se il risultato è negativo

L'importo della **colonna 3 del rigo F1** (acconto addizionale comunale) va riportata nel **rigo 76** del Mod. 730-3 “Prospetto di liquidazione”.

L'importo di rigo **F2 colonna 2** -ritenute IRPEF (di tutti i moduli compilati) deve essere sommato alle altre ritenute indicate dal contribuente e riportato nel rigo **59** del Mod. 730-3 “Prospetto di liquidazione”.

L'importo di rigo **F2 colonna 3** (di tutti i moduli compilati) deve essere sommato alle altre trattenute per addizionale regionale indicate dal contribuente e riportato nel rigo **73** del Mod. 730-3 “Prospetto di liquidazione”.

L'importo di rigo **F2 colonna 4** (di tutti i moduli compilati) deve essere sommato alle altre trattenute per addizionale comunale indicate dal contribuente e riportato nel rigo **76** del Mod. 730-3 “Prospetto di liquidazione”.

Per l'importo eventualmente indicato nella **colonna 5 del rigo F2** vedere le istruzioni relative al rigo **73** del prospetto di liquidazione.

Per l'importo eventualmente indicato nella **colonna 6 del rigo F2** vedere le istruzioni relative al rigo **76** del prospetto di liquidazione.

Per gli importi eventualmente indicati nelle colonne **7 e 8 del rigo F2** vedere le istruzioni relative ai rigi **59 e 73** del prospetto di liquidazione.

L'importo “IRPEF” di **colonna 2 del rigo F6** della Sez. V va utilizzato per il calcolo della prima e seconda rata di acconto secondo le modalità descritte nel paragrafo relativo alla determinazione dell'acconto per l'anno **2018**.

L'importo “Addizionale comunale” di **colonna 4 del rigo F6** della Sez. V va utilizzato per il calcolo dell'acconto per l'addizionale comunale **2018** secondo le modalità descritte nel paragrafo relativo alla determinazione dell'acconto dovuto per l'addizionale comunale **2018**.

L'importo “Cedolare Secca” di **colonna 6 del rigo F6** della Sez. V va utilizzato per il calcolo dell'acconto per la Cedolare Secca **2018** secondo le modalità descritte nel paragrafo relativo alla determinazione dell'acconto dovuto per Cedolare Secca **2018**.

## 12 QUADRO G – CREDITI D’IMPOSTA

### 12.1 CONTROLLI DA EFFETTUARE

I controlli devono essere effettuati relativamente ad ogni rigo compilato.

#### 12.1.1 Sezione I - Credito d’imposta per il riacquisto della prima casa - Rigo G1

Se l’importo di colonna 3 è superiore alla somma degli importi di colonna 1 e colonna 2 di tale circostanza ne deve essere data comunicazione al contribuente con apposito messaggio (codice: G01) e non costituisce motivo di esclusione dall’assistenza fiscale.

#### 12.1.2 Sezione I - Credito d’imposta per canoni di locazione non percepiti - Rigo G2

Il dato deve essere riportato nel **rigo 57** del mod. 730-3 “Prospetto di liquidazione”.

#### 12.1.3 Sezione II - Credito d’imposta reintegro anticipazioni fondi pensione - Rigo G3

##### 12.1.3.1 Generalità

I contribuenti che aderiscono alle forme pensionistiche complementari possono richiedere, per determinate esigenze (ad esempio spese sanitarie a seguito di gravissime situazioni e acquisto della prima casa), un’anticipazione delle somme relative alla posizione individuale maturata. Sulle somme anticipate è applicata una ritenuta a titolo d’imposta.

Le anticipazioni possono essere reintegrate, a scelta dell’aderente, in qualsiasi momento mediante contribuzioni anche annuali eccedenti il limite di 5.164,57 euro. Tale versamento contributivo ha lo scopo di ricostituire la posizione individuale esistente all’atto dell’anticipazione. La reintegrazione può avvenire in unica soluzione o mediante contribuzioni periodiche.

Sulle somme eccedenti il predetto limite, corrispondenti alle anticipazioni reintegrate, è riconosciuto un credito d’imposta pari all’imposta pagata al momento della fruizione dell’anticipazione, proporzionalmente riferibile all’importo reintegrato.

Chi aderisce deve rendere un’espressa dichiarazione al fondo con la quale dispone se e per quale somma la contribuzione debba intendersi come reintegro. La comunicazione deve essere resa entro il termine di presentazione della dichiarazione dei redditi relativa all’anno in cui è effettuato il reintegro.

Il credito d’imposta spetta solo con riferimento alle somme qualificate come reintegro nel senso sopra descritto.

Riferimenti D.Lgs. n. 252/2005 e la circolare n. 70/2007 dell’Agenzia delle entrate.

##### 12.1.3.2 Controlli Rigo G3

**Anno anticipazione col. 1:** il dato è obbligatorio se è compilata la col. 5 - **Credito 2017**, e può assumere i valori dal 2007 al **2017**, estremi compresi.

Qualora la colonna 1 assuma valori diversi ovvero non risulti compilata, non può essere riconosciuto il credito e tutti i dati del rigo devono considerarsi assenti, ad esclusione del residuo precedente dichiarazione di col. 4, sia nel modello cartaceo da restituire al contribuente che nella fornitura da trasmettere in via telematica all’Agenzia delle entrate. Di tale circostanza deve essere data apposita comunicazione al contribuente nelle annotazioni (codice: G15).

**Reintegro Totale/Parziale col. 2:** il dato è obbligatorio se è compilata la col. 5 - **Credito 2017** e può assumere esclusivamente i valori 1 o 2; qualora la colonna 2 assuma valori diversi ovvero non risulti compilata, non può essere riconosciuto il credito e tutti i dati del rigo devono considerarsi assenti, ad esclusione del residuo precedente dichiarazione di col. 4, sia nel modello cartaceo da restituire al contribuente che nella fornitura da trasmettere in via telematica all’Agenzia delle entrate. Di tale circostanza deve essere data apposita comunicazione al contribuente nelle annotazioni (codice: G15).

**Somma reintegrata col. 3:** il dato è obbligatorio se è compilata la col. 5 - Credito **2017**. Qualora la colonna 3 non risulti compilata, non può essere riconosciuto il credito e tutti i dati del rigo devono considerarsi assenti, ad esclusione del residuo precedente dichiarazione di col. 4, sia nel modello cartaceo da restituire al contribuente che nella fornitura da trasmettere in via telematica all'Agenzia delle entrate. Di tale circostanza deve essere data apposita comunicazione al contribuente nelle annotazioni (codice: G15).

**Residuo precedente dichiarazione di col. 4:** può essere compilato solo nel primo Modulo.

**Credito 2017 col. 5:** il dato è obbligatorio se è compilata la col. 1 e/o la col. 2 e/o la col. 3. Qualora la colonna 5 non risulti compilata, non può essere riconosciuto il credito e tutti i dati del rigo, ad esclusione del residuo precedente dichiarazione di col. 4, devono considerarsi assenti sia nel modello cartaceo da restituire al contribuente che nella fornitura da trasmettere in via telematica all'Agenzia delle entrate. Di tale circostanza deve essere data apposita comunicazione al contribuente nelle annotazioni (codice: G15). L'importo indicato nella col. 5 non può essere superiore al 23% dell'importo di col. 3. Qualora risulti superiore, non essendo certo l'ammontare del credito spettante con riferimento alla somma reintegrata tutti i dati del rigo devono considerarsi assenti sia nel modello cartaceo da restituire al contribuente che nella fornitura da trasmettere in via telematica all'Agenzia delle entrate. Di tale circostanza deve essere data apposita comunicazione al contribuente nelle annotazioni (codice: **G16**).

In considerazione della circostanza che il credito d'imposta spetta solo per l'ammontare della contribuzione che eccede il limite di euro 5.165, qualora risulti compilata la sezione del quadro E riservata ai contributi per previdenza complementare (righe da E27 a E31), l'ammontare dei contributi indicati non deve essere inferiore ad euro 5.165.

A tal fine l'ammontare complessivo dei contributi indicati è pari al risultato della seguente operazione:

**Totale contributi** = rigo E27 col. 1 + rigo E27 col. 2 + rigo E28 col. 1 + rigo E28 col. 2 +  
rigo E29 col. 1 + rigo E29 col. 2 + rigo E30 col. 1 + rigo E30 col. 2 +  
rigo E31 col. 1 + rigo E31 col. 3

Qualora il **Totale contributi** come sopra determinato (in presenza di almeno uno dei righe da E27 a E31 compilati) risulti inferiore a euro 5.165, non può essere riconosciuto il credito d'imposta e pertanto i dati del rigo G3 (ovvero di tutti i righe G3 compilati), ad esclusione del residuo precedente dichiarazione di col. 4, devono considerarsi assenti sia nel modello cartaceo da restituire al contribuente che nella fornitura da trasmettere in via telematica all'Agenzia delle entrate. Di tale circostanza deve essere data apposita comunicazione al contribuente nelle annotazioni (codice: **G17**).

#### 12.1.4 Sezione III- Credito d'imposta per redditi prodotti all'estero - Rigo G4

##### CONTROLLI SUL RIGO G4

###### Rigo G4 col. 1 – Codice stato estero

Il dato è obbligatorio e deve essere uno dei codici presenti nella tabella "Elenco dei Paesi e Territori esteri" allegata alle istruzioni del modello 730/**2018**. Se il dato risulta assente o **errato** non può essere riconosciuto il credito d'imposta, e pertanto si devono considerare assenti i dati del rigo; di tale circostanza deve essere data comunicazione al contribuente con apposito messaggio (codice: G02).

###### Rigo G4 col. 2 – anno

Il dato è obbligatorio e non può essere superiore al **2017**.

Se il contribuente non ha indicato l'anno ovvero ha indicato un valore non ammesso, non essendo possibile determinare correttamente il credito d'imposta, si devono considerare assenti i dati del rigo e ne deve essere data comunicazione al contribuente con apposito messaggio (codice: G03).

Se l'anno di colonna 2 è il **2017** e sono compilate le colonne 5 e/o 6 e/o 7, e/o 8 e/o 9, non essendo possibile determinare correttamente il credito d'imposta, si devono considerare assenti i dati del rigo e ne deve essere data comunicazione al contribuente con apposito messaggio (codice: G04).

**Rigo G4 col. 3 – Reddito estero**

Il dato è obbligatorio.

Se il contribuente non ha indicato il reddito, non essendo possibile determinare correttamente il credito d'imposta, si devono considerare assenti i dati del rigo e ne deve essere data comunicazione al contribuente con apposito messaggio (codice: G05).

**Rigo G4 col. 4 – imposta estera**

L'importo dell'imposta estera non può essere superiore all'ammontare dell'imposta italiana determinata applicando al reddito estero l'aliquota marginale più elevata vigente nel periodo di produzione del reddito (col. 2). Ad esempio, per i redditi prodotti nel **2013**, l'importo della colonna 4 non può essere superiore al 43% dell'importo di col. 3 (reddito estero).

Per l'individuazione dell'aliquota marginale da considerare in riferimento all'anno di produzione del reddito, si rimanda alla tabella di seguito riportata.

Anno di produzione del reddito estero	Aliquota marginale più elevata
2008	43
2009	43
2010	43
2011	43
2012	43
2013	43
2014	43
2015	43
2016	43
<b>2017</b>	<b>43</b>

Se il contribuente ha indicato un importo superiore, l'importo deve essere ricondotto entro tale limite; l'importo così ridefinito deve essere riportato sia nel modello 730 cartaceo da consegnare al contribuente, che nella dichiarazione da trasmettere in via telematica all'amministrazione finanziaria; di tale circostanza deve essere data comunicazione al contribuente nelle annotazioni con la seguente indicazione “... l'importo dell'imposta estera è stato ricondotto nel limite massimo entro il quale può essere riconosciuto il credito per imposte pagate all'estero” (codice: G06).

**Rigo G4 col. 6 – imposta lorda**

L'importo di colonna 6 non può essere superiore a quello di colonna 5 (Reddito complessivo).

Se il contribuente ha indicato un importo superiore, non essendo possibile determinare correttamente il credito d'imposta, si devono considerare assenti i dati del rigo e ne deve essere data comunicazione al contribuente con apposito messaggio (codice: G07).

**Rigo G4 col. 7 – imposta netta**

L'importo di colonna 7 non può essere superiore a quello di colonna 6 (Imposta lorda).

Se il contribuente ha indicato un importo superiore, non essendo possibile determinare correttamente il credito d'imposta, si devono considerare assenti i dati del rigo e ne deve essere data comunicazione al contribuente con apposito messaggio (codice: G08).

**Rigo G4 col. 9 – casella “di cui relativo allo stato estero di col. 1”**

L'importo di colonna 9 non può essere superiore a quello di colonna 8 (credito utilizzato nelle precedenti dichiarazioni).

Se il contribuente ha indicato un importo superiore, non essendo possibile determinare correttamente il credito d'imposta, si devono considerare assenti i dati del rigo e ne deve essere data comunicazione al contribuente con apposito messaggio (codice: G09).

**Presenza di più righi G4**

- a) Nel caso in cui siano stati compilati più righi G4 nei quali sia stato indicato lo stesso anno a col. 2, è necessario verificare che gli importi riportati nelle col. 5, 6, 7 e 8 siano uguali in tutti i righi. Se la suddetta condizione non risulta verificata (anche per una sola colonna) non è possibile riconoscere il credito d'imposta per tutti i righi che riportano tale anno nella colonna 2; in questo caso si devono considerare assenti i dati dei righi interessati e ne deve essere data comunicazione al contribuente con apposito messaggio (codice: G10).
- b) Nel caso in cui siano stati compilati più righi G4, è necessario verificare che non siano presenti due o più righi con gli stessi valori riportati nelle colonne 1 e 2 (codice stato estero e anno). Per i righi per i quali risultasse presente tale errata compilazione non è possibile riconoscere il relativo credito d'imposta; in questo caso si devono considerare assenti i dati dei righi interessati e ne deve essere data comunicazione al contribuente con apposito messaggio (codice: G11).

Ad esempio con riferimento al precedente punto a), ipotizzando una dichiarazione nella quale sono stati compilati quattro righi G4:

**DATI PRESENTI NEI RIGHI G4**

	col. 1	col. 2	col. 3	col. 4	Col. 5	col. 6	col. 7	col. 8	col. 9
	Stato Estero	Anno	Reddito Estero	Imposta Estera	Reddito Complessivo	Imposta Lorda	Imposta Netta	Credito utilizzato nelle precedenti dichiarazioni	di cui relativo allo Stato estero di col. 1
Primo Rigo	Stato A	2003	6.000,00	1.800,00	26.000,00	6.013,00	5.497,00		
Secondo Rigo	Stato B	2003	8.000,00	2.000,00	26.000,00	6.013,00	5.497,00		
Terzo Rigo	Stato A	2004	5.000,00	1.500,00	25.000,00	5.639,00	4.109,00		
Quarto Rigo	Stato B	2004	10.000,00	2.000,00	25.000,00	5.639,00	5.000,00		

per i righi terzo e quarto relativi all'anno 2004 non è possibile riconoscere il credito d'imposta essendo stati indicati importi differenti nelle colonne 7 (Imposta netta).



## **12.1.5 Sezione IV- Credito d'imposta per gli immobili colpiti dal sisma in Abruzzo (rigli G5 e G6)**

### **12.1.5.1 Abitazione Principale**

#### **Rigo G5 Colonna 2 – “Numero rata”**

Il dato è obbligatorio e può assumere i valori da **1 a 9**. Qualora sia assente o assuma un valore diverso tra quelli ammessi non può essere riconosciuto il credito e tutti i dati del rigo devono considerarsi assenti sia nel modello cartaceo da restituire al contribuente che nella fornitura da trasmettere in via telematica all'Agenzia delle entrate. Di tale circostanza deve essere data apposita comunicazione al contribuente nelle annotazioni (codice: G18).

#### **Rigo G5 Colonna 3 – “Totale credito”**

Il dato è obbligatorio. Se il contribuente non ha indicato il credito, si devono considerare assenti i dati del rigo sia nella fornitura da trasmettere in via telematica all'Agenzia delle Entrate che nel documento 730 cartaceo consegnato al contribuente e di tale circostanza ne deve essere data comunicazione al contribuente con apposito messaggio (codice: G12).

#### **Rigo G5 Colonna 4 – “Residuo precedente dichiarazione”**

Il dato può essere presente solo se nella colonna 2 ( numero rata) **è indicato un valor diverso da “1”**. Non può essere superiore all'importo indicato nella colonna 3 (totale credito) diviso 20 e moltiplicato per il numero di rate di colonna 2 diminuite di uno e considerando tutti i moduli compilati:  $(\text{col. 3}/20) \times (\text{col. 2} - 1)$ .

Qualora l'importo indicato nella colonna 4 non sia conforme ai controlli precedentemente descritti, non essendo certo l'ammontare del credito complessivamente spettante si devono considerare assenti tutti i dati del rigo sia nella fornitura da trasmettere in via telematica all'Agenzia delle Entrate che nel documento 730 cartaceo consegnato al contribuente e di tale circostanza ne deve essere data comunicazione al contribuente con apposito messaggio (codice: G19).

### **12.1.5.2 Altri immobili**

#### **Rigo G6 Colonna 3 – “Numero rata”**

Il dato è obbligatorio e può assumere i valori **da 1 a 9**.

Può assumere un valore maggiore di “5” solo se nella colonna 4 “Rateazione” è indicato il valore “10”.

Qualora sia assente o assuma un valore diverso tra quelli ammessi non può essere riconosciuto il credito e tutti i dati del rigo devono considerarsi assenti sia nel modello cartaceo da restituire al contribuente che nella fornitura da trasmettere in via telematica all'Agenzia delle entrate. Di tale circostanza deve essere data apposita comunicazione al contribuente nelle annotazioni (codice: G20).

#### **Rigo G6 Colonna 4 (Rateazione) e 5 (Totale credito)**

I dati sono obbligatori nel caso in cui risulti compilato il rigo. La rateazione di colonna 4 può assumere solo i valori 5 e 10. Se il contribuente non ha indicato il credito e/o la ripartizione del numero delle rate ovvero ha indicato una rateazione non ammessa, non essendo possibile determinare correttamente il credito d'imposta, si devono considerare assenti i dati del rigo sia nella fornitura da trasmettere in via telematica all'Agenzia delle Entrate che nel documento 730 cartaceo consegnato al contribuente e di tale circostanza ne deve essere data comunicazione al contribuente con apposito messaggio (codice: G12).

La somma degli importi indicati nella colonna 5 di tutti rigli G6 compilati non può essere superiore ad euro 80.000. Qualora tale somma risulti superiore, la stessa deve essere ricondotta entro tale limite procedendo a tal fine a diminuire gli importi indicati nella colonna 5 a partire dal rigo presente nell'ultimo modulo compilato. I rigli G6 così ridefiniti devono essere riportati, in sostituzione dei dati originariamente indicati dal contribuente, sia nella fornitura da trasmettere in via telematica all'Agenzia

delle Entrate che nel documento 730 cartaceo consegnato al contribuente e di tale circostanza ne deve essere data comunicazione al contribuente con apposito messaggio (codice: G14).

#### 12.1.6 Sezione V- Credito d'imposta per l'incremento dell'occupazione - Rigo G7

Se l'importo di colonna 2 è superiore all'importo indicato nella colonna 1, di tale circostanza ne deve essere data comunicazione al contribuente con apposito messaggio e non costituisce motivo di esclusione dall'assistenza fiscale (codice: G01).

#### 12.1.7 Sezione VII - Erogazioni cultura e scuola - Rigo G9 (art-bonus)

E' previsto un **credito d'imposta per le erogazioni liberali a sostegno della cultura (art - bonus)**. Come chiarito nelle istruzioni al modello 730 **2018**, l'ammontare delle erogazioni liberali in denaro effettuate:

- a sostegno di interventi di manutenzione, protezione e restauro di beni culturali pubblici;
- a sostegno degli istituti e dei luoghi della cultura di appartenenza pubblica (musei, biblioteche, archivi, aree e parchi archeologici e complessi monumentali);
- per la realizzazione di nuove strutture, il restauro e il potenziamento di quelle esistenti delle fondazioni lirico-sinfoniche o di enti o istituzioni pubbliche che, senza scopo di lucro, svolgono esclusivamente attività nello spettacolo;

è riportato nel rigo G9.

Per le predette erogazioni liberali è riconosciuto un credito d'imposta nella misura del 65 per cento.

Il credito d'imposta spetta nei limiti del 15 per cento del reddito imponibile ed è utilizzabile in tre quote annuali di pari importo. La parte della quota annuale non utilizzata è fruibile negli anni successivi ed è riportata in avanti nelle dichiarazioni dei redditi.

Come chiarito nelle istruzioni al modello 730 **2018**, l'**ammontare del credito spettante** per il **2017** è costituito dalla rata riferita alle spese sostenute nel **2017 (Col. 1 del rigo G9)** + l'eventuale seconda rata riferita alle spese sostenute nel **2016 (Col. 3 del rigo G9)** + l'eventuale terza rata riferita alle spese sostenute nel **2015 (Col. 4 del rigo G9)** + l'eventuale importo residuo della rata **2016 (Col. 2 del rigo G9)**.

Al fine della determinazione della quota annuale spettante e del relativo credito d'imposta si rimanda alle istruzioni contenute nel paragrafo relative al **rigo 54** del mod. 730-3.

#### 12.1.8 Sezione VII - Erogazioni cultura e scuola - Rigo G10 (school bonus)

La Legge n. 107 del 13.07.2015 ha introdotto un credito d'imposta per le erogazioni liberali in denaro destinate a favore di istituti scolastici effettuate nel triennio 2016 - 2018 (art. 1, commi 145 -150, della legge).

Il credito d'imposta spetta per le erogazioni liberali in denaro effettuate nel triennio 2016 - 2018, nella misura del **65%** delle erogazioni effettuate negli anni 2016 e 2017 e nella misura del 50% delle erogazioni effettuate nel 2018, calcolata su un importo massimo di erogazione liberale pari a € 100.000 per ciascuno dei tre periodi d'imposta. Il credito di imposta va ripartito in 3 quote annuali di pari importo. **La parte della quota annuale non utilizzata è fruibile negli anni successivi ed è riportata in avanti nelle dichiarazioni dei redditi.**

**L'importo indicato dal contribuente nella colonna 1 del rigo G10 non può essere superiore a euro 100.000.** Se superiore va ricondotto entro il citato limite e di tale circostanza deve essere data comunicazione al contribuente con apposito messaggio (**codice: G21**).

Al fine della determinazione della quota annuale spettante e del relativo credito d'imposta si rimanda alle istruzioni contenute nel paragrafo relative al **rigo 55** del mod. 730-3.

### 12.1.9 Sezione VIII - Negoziazione e arbitrato - Rigo G11

Come chiarito nelle istruzioni al modello 730/2018, alle parti che corrispondono o che hanno corrisposto nell'anno 2017 il compenso agli arbitri o agli avvocati abilitati ad assisterli nel procedimento di negoziazione assistita, è riconosciuto per ciascuno dei procedimenti ed in caso di successo della negoziazione, ovvero di conclusione dell'arbitrato con lodo, un credito di imposta commisurato al compenso fino a concorrenza di 250 euro.

Nel caso di più procedimenti dovranno essere compilati distinti moduli.

Per ciascun modulo compilato l'importo indicato nella col. 1 del rigo G1 non può essere superiore ad euro 250. Se superiore va ricondotto entro il citato limite e di tale circostanza deve essere data comunicazione al contribuente con apposito messaggio (codice: G22).

**Nella colonna 2 del rigo G11 va indicato l'ammontare complessivo del credito residuo derivante dalla precedente dichiarazione, e nel caso in cui sono compilati più rigi G11 va riportato solo sul primo di essi.**

Nella **colonna 3** del rigo G11 va indicato l'ammontare complessivo del credito già utilizzato in compensazione con il mod. F24. Anche se riferito a più procedimenti, si precisa che nel primo modulo va comunque riportato l'ammontare complessivo del credito utilizzato in F24.

**Se l'importo di colonna 3 è superiore alla somma degli importi indicati nella colonna 1 e 2**, di tale circostanza deve essere data comunicazione al contribuente con apposito messaggio e non costituisce motivo di esclusione dall'assistenza fiscale (codice: G15).

La parte della quota annuale non utilizzata è fruibile negli anni successivi ed è riportata in avanti nelle dichiarazioni dei redditi.

Al fine della determinazione della quota annuale spettante e del relativo credito d'imposta si rimanda alle istruzioni contenute nel paragrafo relativo al rigo 45 del mod. 730-3.

### 12.1.10 Sezione VI- Credito d'imposta per videosorveglianza - Rigo G12

Per le persone fisiche che sostengono spese per l'installazione di sistemi di videosorveglianza digitale o allarme, nonché connesse a contratti stipulati con istituti di vigilanza, diretti alla prevenzione di attività criminali, è riconosciuto un credito di imposta (art. 1, comma 982 della legge di stabilità 2016).

La percentuale massima del credito d'imposta spettante risulta da apposito provvedimento dell'Agenzia delle Entrate.

L'ammontare complessivo **del credito residuo 2016** deve essere riportato nella **colonna 1 del rigo G12**.

**Se l'importo di colonna 2 è superiore all'importo indicato nella colonna 1**, di tale circostanza ne deve essere data comunicazione al contribuente con apposito messaggio e non costituisce motivo di esclusione dall'assistenza fiscale (codice: G23).

La parte della quota annuale non utilizzata è fruibile negli anni successivi ed è riportata in avanti nelle dichiarazioni dei redditi.

Al fine della determinazione della quota annuale spettante e del relativo credito d'imposta si rimanda alle istruzioni contenute nel paragrafo relativo al rigo 56 del mod. 730-3.

### 12.1.11 Sezione XI- Credito d'imposta per mediazione - Rigo G13

Per le parti che si sono avvalse della mediazione (attività svolta da un terzo imparziale per la risoluzione di una controversia civile o commerciale) è riconosciuto un credito d'imposta commisurato all'indennità corrisposta ai soggetti abilitati a svolgere il procedimento di mediazione (art. 20 decreto legislativo 5 marzo 2010, n. 28). In caso di successo della mediazione, detto credito è riconosciuto entro il limite di 500,00 euro. In caso di insuccesso il credito è ridotto della metà.

L'importo del credito d'imposta spettante risulta dalla comunicazione trasmessa all'interessato dal Ministero della giustizia entro il 30 maggio di ciascun anno a partire dall'anno 2011.

L'ammontare complessivo del credito spettante deve essere riportato nella **colonna 1 del rigo G13**. Considerato che il credito può essere riferito a più mediazioni, l'ammontare indicato nella colonna 1 del rigo **G13** può eccedere il limite di euro 500 previsto per ciascuna mediazione.

**Se l'importo di colonna 2 è superiore all'importo indicato nella colonna 1**, di tale circostanza ne deve essere data comunicazione al contribuente con apposito messaggio e non costituisce motivo di esclusione dall'assistenza fiscale (codice: G15).

## **12.2 ANOMALIE ED INCONGRUENZE**

### **12.2.1 Segnalazioni**

Eventuali anomalie e/o incongruenze individuate sulla base dei controlli precedentemente descritti devono essere comunicate al contribuente mediante il messaggio "Dati mancanti o errati relativi al Quadro G – Crediti d'imposta" (codice: **G13**).

### **12.2.2 Esclusione dall'assistenza fiscale**

Le anomalie e/o incongruenze individuate sulla base dei controlli precedentemente descritti non comportano l'esclusione dall'assistenza fiscale.

**12.3 CRITERI DI ACCOGLIMENTO: CONTROLLI BLOCCANTI QUADRO G**

Si precisa che la non rispondenza dei dati alle istruzioni di seguito riportate, determina lo scarto della dichiarazione da inviare senza possibilità di conferma.

<b>Controlli Bloccanti Quadro Crediti d'imposta mod. 730 2018</b>	
Credito d'imposta reintegro fondi pensione - Anno anticipazione	I dati devono risultare conformi alle indicazioni fornite nella circolare di liquidazione del mod. 730 al paragrafo " SEZIONE II - CREDITO D'IMPOSTA REINTEGRO ANTICIPAZIONI FONDI PENSIONE - RIGO G3 "
Credito d'imposta reintegro fondi pensione - Reintegro totale o parziale	
Credito d'imposta reintegro fondi pensione - Somma reintegrata	
Credito d'imposta reintegro fondi pensione - Residuo precedente dichiarazione	
Credito d'imposta reintegro fondi pensione - Credito Anno <b>2017</b>	
Credito d'imposta reintegro fondi pensione - di cui compensato nel mod. F24	
<b>Redditi prodotti all'estero</b> per i quali compete il credito d'imposta: <b>Codice Stato estero</b>	Dato obbligatorio se è presente un dato nel rigo. Codice previsto nella tabella "Elenco dei paesi e territori esteri" allegata alle istruzioni del mod. 730
Redditi prodotti all'estero per i quali compete il credito d'imposta: <b>anno</b>	Dato obbligatorio se è presente un dato nel rigo. L'anno non può essere superiore al <b>2017</b>
Redditi prodotti all'estero per i quali compete il credito d'imposta: <b>reddito estero</b>	Dato obbligatorio se è presente un dato nel rigo
Redditi prodotti all'estero per i quali compete il credito d'imposta: <b>imposta pagata all'estero</b>	Non può essere superiore a quanto previsto nella circolare di liquidazione del mod. 730 , paragrafo "Sezione III -Credito d'imposta per redditi prodotti all'estero Rigo G4" nella parte relativa al "Rigo G4 col. 4 - imposta estera" (l'importo dell'imposta estera non può essere superiore all'ammontare dell'imposta italiana determinata applicando al reddito estero l'aliquota marginale più elevata vigente nel periodo di produzione del reddito di col. 2).
Redditi prodotti all'estero per i quali compete il credito d'imposta: <b>imposta lorda</b>	Deve essere inferiore o uguale all'importo del reddito complessivo di colonna 5
Redditi prodotti all'estero per i quali compete il credito d'imposta: <b>imposta netta</b>	Deve essere inferiore o uguale all'importo dell'imposta lorda di colonna 6
Redditi prodotti all'estero per i quali compete il credito d'imposta: <b>credito utilizzato nelle precedenti dichiarazioni</b>	Non può essere presente se l'anno di colonna 2 è il <b>2017</b> .
Redditi prodotti all'estero per i quali compete il credito d'imposta: casella " <b>di cui relativo allo Stato estero di col. 1</b> "	Non può essere presente se l'anno di colonna 2 è il <b>2017</b> . Non può essere superiore all'importo della colonna 8 (Credito utilizzato nelle precedenti dichiarazioni)
<b>Sisma Abruzzo - Abitazione principale</b> - Codice Fiscale	I dati devono risultare conformi alle indicazioni fornite nella circolare di liquidazione del mod. 730 al paragrafo "SEZIONE IV- CREDITO D'IMPOSTA PER GLI IMMOBILI COLPITI DAL SISMA IN ABRUZZO (RIGHI G5 E G6)".
Sisma Abruzzo - Abitazione principale - Numero rata	
Sisma Abruzzo - Abitazione principale - Totale Credito	
Sisma Abruzzo - Abitazione principale - Residuo precedente dichiarazione	
<b>Sisma Abruzzo - Altri immobili</b> - Caso Particolare	
Sisma Abruzzo - Altri immobili - Codice Fiscale	L'importo di col. 5 del rigo G6 (Totale Credito Altri Immobili) non può essere superiore ad euro 80.000
Sisma Abruzzo - Altri immobili - Numero rata	
Sisma Abruzzo - Altri immobili - Rateazione	
Sisma Abruzzo - Altri immobili - Totale Credito	
Negoziato e Arbitrato	L'importo indicato nel singolo rigo G11 non può essere superiore a 250
<b>Erogazioni scuola - Rigo G10</b>	<b>L'importo indicato dal contribuente nella colonna 1 del rigo G10 non può essere superiore a euro 100.000.</b>

#### 12.4 CRITERI DI ACCOGLIMENTO: CONTROLLI CONFERMABILI QUADRO G

Si precisa che la non rispondenza dei dati alle istruzioni di seguito riportate determina lo scarto della dichiarazione con eventuale possibilità di conferma della stessa.

Controlli Confermabili Quadro Crediti d'imposta	
Redditi prodotti all'estero per i quali compete il credito d'imposta: <b>Codice Stato estero</b>	I dati presenti nelle singole colonne del rigo G4 devono essere conformi alle indicazioni contenute nella circolare di liquidazione del mod. 730, paragrafo "Credito d'imposta per redditi prodotti all'estero - rigo G4".
Redditi prodotti all'estero per i quali compete il credito d'imposta: <b>anno</b>	
Redditi prodotti all'estero per i quali compete il credito d'imposta: <b>reddito estero</b>	
Redditi prodotti all'estero per i quali compete il credito d'imposta: <b>imposta pagata all'estero</b>	
Redditi prodotti all'estero per i quali compete il credito d'imposta: <b>reddito complessivo</b>	
Redditi prodotti all'estero per i quali compete il credito d'imposta: <b>imposta lorda</b>	

### **13 QUADRO I – IMPOSTE DA COMPENSARE**

La compilazione della colonna 1 è alternativa a quella della colonna 2 del rigo I-1.

Nel caso in cui le colonne risultano entrambe compilate, **la casella di colonna 2** si deve considerare assente e di tale circostanza deve essere data apposita comunicazione al contribuente nelle annotazioni del mod. 730-3 (codice: I01).

**Si ricorda che** per le dichiarazioni presentate a partire dal 24 aprile 2017, è necessario chiedere l'apposizione del visto di conformità se si intende utilizzare in compensazione crediti d'importo superiore a 5.000 euro (articolo 3 del decreto legge n. 50 del 2017). Per gli aspetti operativi si rimanda alle indicazioni fornite nel paragrafo *“Istruzioni per la compilazione dei righi da 191 a 218 presenti nella sezione “dati per la compilazione del modello F24”*.

## 14 CODIFICA DELLE INDICAZIONI FORNITE AI CONTRIBUENTI NELLO SPAZIO RISERVATO AI MESSAGGI

Al fine di consentire la conservazione in formato elettronico dei dati relativi alle annotazioni indicate nel mod. 730-3/2018 cartaceo consegnato al contribuente a seguito dell'assistenza fiscale, è possibile riportare, nel tracciato telematico da inviare all'Agenzia delle entrate e contenente i dati del mod. 730/2018, degli appositi codici. In particolare, deve essere riportato per ciascun quadro e distintamente per il dichiarante e per il coniuge l'elenco dei codici relativi ai messaggi presenti nella copia cartacea del modello 730-3 consegnato al contribuente. Si precisa che il codice associato al messaggio non deve essere riportato nel modello 730-3 cartaceo.

Il codice è costituito da tre caratteri, il primo identifica il quadro o la sezione della dichiarazione ed i successivi due identificano il progressivo da assegnare al singolo messaggio. I codici da utilizzare sono quelli indicati nella presente circolare con la dizione “(codice:...)” presente alla fine di ciascun messaggio da comunicare al contribuente.

Si riportano di seguito il primo dei caratteri da utilizzare con riferimento a ciascun quadro o sezione della dichiarazione:

CODIFICA MESSAGGI		
QUADRO	Primo carattere del codice	Esempio di codice completo
FRONTESPIZIO Dati del contribuente, domicilio fiscale, notificazione atti e dati del sostituto d'imposta	H	H01
PROSPETTO DEI FAMILIARI A CARICO	P	P01
SCELTE OTTO, CINQUE E DUE PER MILLE	M	M01
QUADRO A - TERRENI	A	A01
QUADRO B - FABBRICATI	B	B01
QUADRO C - LAVORO DIPENDENTE	C	C01
QUADRO D - ALTRI REDDITI	D	D01
QUADRO E - ONERI E SPESE	E	E01
QUADRO F - ACCONTI, RITENUTE ECCEDENZE E ALTRI DATI	F	F01
QUADRO G - CREDITO D'IMPOSTA	G	G01
QUADRO I - IMPOSTA DA COMPENSARE	I	I01
QUADRO K	K	K01
MOD. 730-3 - PROSPETTO DI LIQUIDAZIONE	L	L01

Per ogni quadro o sezione possono essere utilizzati come codici residuali i codici da 91 a 99. Ad esempio, per il quadro degli oneri potrà essere utilizzato come codice residuale “E99”.

Nel tracciato telematico per ogni singolo codice è inoltre prevista l'indicazione del rigo, del progressivo modulo al quale si riferisce il singolo messaggio e dell'eventuale importo.

Per le ulteriori modalità operative con le quali riportare nel flusso telematico le informazioni relative ai suddetti codici, si rimanda alle indicazioni fornite con le specifiche tecniche del mod 730/2018.



## 15 PROCESSO DI ASSISTENZA FISCALE

Si ricorda che da quest'anno per i Caf e i professionisti abilitati che prestano assistenza fiscale sono variati i termini per la trasmissione telematica dei modelli 730/2018 in relazione alla data di presentazione della dichiarazione da parte dei contribuenti.

Si riporta di seguito la tabella contenuta nelle istruzioni al modello 730/2018.

SCADENZE*	CONTRIBUENTE	SOSTITUTO DI IMPOSTA	CAF O PROFESSIONISTA
<b>ENTRO IL 7 MARZO</b>		Invia all'Agenzia delle Entrate le CU rilasciate.	
<b>ENTRO IL 31 MARZO</b>	Riceve dal sostituto d'imposta la Certificazione Unica dei redditi percepiti e delle ritenute subite.	Consegna al contribuente la Certificazione Unica dei redditi percepiti e delle ritenute subite.	
<b>A PARTIRE DAL 15 APRILE</b>	Può, tramite i servizi telematici dell'Agenzia delle Entrate, accedere alla dichiarazione precompilata		
<b>ENTRO IL 29 GIUGNO</b>			Rilascia ricevuta dell'avvenuta presentazione della dichiarazione e della busta da parte del contribuente per le dichiarazioni presentate dal contribuente entro il 22 giugno. Trasmette telematicamente all'Agenzia delle Entrate le dichiarazioni predisposte e il risultato finale delle dichiarazioni, per le dichiarazioni presentate dal contribuente entro il 22 giugno.
	Riceve dal Caf o professionista abilitato copia della dichiarazione Mod. 730 e il prospetto di liquidazione Mod. 730-3, per le dichiarazioni presentate entro il 22 giugno.		Verifica la conformità dei dati esposti nella dichiarazione, effettua il calcolo delle imposte e consegna al contribuente copia della dichiarazione Mod. 730 e il prospetto di liquidazione Mod. 730-3 per le dichiarazioni presentate dal contribuente entro il 22 giugno.
<b>ENTRO IL 7 LUGLIO</b>	Presenta al proprio sostituto d'imposta la dichiarazione Mod. 730 e la busta contenente il Mod. 730-1 per la scelta della destinazione dell'otto, cinque e due per mille dell'Irpef.	Rilascia ricevuta dell'avvenuta presentazione della dichiarazione e della busta da parte del contribuente. Trasmette telematicamente all'Agenzia delle Entrate le dichiarazioni predisposte.	Rilascia ricevuta dell'avvenuta presentazione della dichiarazione e della busta da parte del contribuente per le dichiarazioni presentate dal contribuente dal 23 al 30 giugno. Trasmette telematicamente all'Agenzia delle Entrate le dichiarazioni predisposte e il risultato finale delle dichiarazioni, per le dichiarazioni presentate dal contribuente dal 23 al 30 giugno.
	Riceve dal sostituto d'imposta copia della dichiarazione Mod. 730 e il prospetto di liquidazione Mod. 730-3. Riceve dal Caf o professionista abilitato copia della dichiarazione Mod. 730 e il prospetto di liquidazione Mod. 730-3 per le dichiarazioni presentate dal 23 al 30 giugno.	Controlla la regolarità formale della dichiarazione presentata dai contribuenti, effettua il calcolo delle imposte, consegna al contribuente copia della dichiarazione Mod. 730 e il prospetto di liquidazione Mod. 730-3.	Verifica la conformità dei dati esposti nella dichiarazione, effettua il calcolo delle imposte e consegna al contribuente copia della dichiarazione Mod. 730 e il prospetto di liquidazione Mod. 730-3 per le dichiarazioni presentate dal contribuente dal 23 al 30 giugno.
<b>ENTRO IL 23 LUGLIO</b>	Presenta telematicamente all'Agenzia delle Entrate la dichiarazione Mod. 730 e il Mod. 730-1 per la scelta della destinazione dell'otto, cinque e due per mille dell'Irpef. Nei giorni successivi alla presentazione del Mod. 730 riceve ricevuta telematica dell'avvenuta presentazione.		
	Presenta al Caf o professionista abilitato la dichiarazione Mod. 730 e il Mod. 730-1 per la scelta della destinazione dell'otto, cinque e due per mille dell'Irpef.		Rilascia ricevuta dell'avvenuta presentazione della dichiarazione e della busta da parte del contribuente per le dichiarazioni presentate dal contribuente dal 1° al 23 luglio. Trasmette telematicamente all'Agenzia delle Entrate le dichiarazioni predisposte e il risultato finale delle dichiarazioni, per le dichiarazioni presentate dal 1° al 23 luglio.
	Riceve dal Caf o professionista abilitato copia della dichiarazione Mod. 730 e il prospetto di liquidazione Mod. 730-3 per le dichiarazioni presentate dal 1° al 23 luglio.		Verifica la conformità dei dati esposti nella dichiarazione, effettua il calcolo delle imposte e consegna al contribuente copia della dichiarazione Mod. 730 e il prospetto di liquidazione Mod. 730-3 per le dichiarazioni presentate dal contribuente dal 1° al 23 luglio.

Alla luce dei nuovi termini introdotti si richiama l'attenzione circa la compilazione della data di consegna da riportare nel modello 730-2 da consegnare al contribuente e da riportare come informazione nel tracciato telematico del modello 730 da trasmettere all'Agenzia delle entrate.

**15.1 DICHIARAZIONE ASSENZA DELEGA**

Il soggetto che presta l'assistenza fiscale e non ha ricevuto la delega dal contribuente per richiedere il modello 730 precompilato deve attestare tale circostanza barrando la casella "Sostituto, CAF o professionista non delegato". Tale casella va riportata nel corrispondente campo presente nel tracciato telematico del mod. 730 xml.

Nel caso di modello 730 presentato in forma congiunta, la casella di cui sopra, deve essere impostate dal soggetto che presta l'assistenza fiscale, secondo quanto riportato negli schemi seguenti:

<b>Assistenza fiscale prestata da CAF o Professionista Abilitato nel caso di modello 730 congiunto</b>	
<b>Dichiarante Delega Coniuge Delega</b>	<b>Dichiarante NON Delega Coniuge NON Delega</b>
<b>Casella</b> "Sostituto, CAF o professionista non delegato" <b>NON barrata</b>	<b>Casella</b> "Sostituto, CAF o professionista non delegato" <b>barrata</b>
<b>Assistenza fiscale prestata dal Sostituto d'imposta nel caso di modello 730 congiunto</b>	
<b>Dichiarante Delega</b>	<b>Dichiarante NON Delega</b>
<b>Casella</b> "Sostituto, CAF o professionista non delegato" <b>NON barrata</b>	<b>Casella</b> "Sostituto, CAF o professionista non delegato" <b>barrata</b>

**15.2 AMPLIAMENTO ASSISTENZA FISCALE - CONTRIBUENTI PRIVI DI SOSTITUTO D'IMPOSTA**

L'articolo 51 bis del decreto legge n. 69 del 2013 c.d. "Decreto del fare" ha previsto che a decorrere dall'anno 2014, i soggetti titolari dei redditi di lavoro dipendente e assimilati (articoli 49 e 50, comma 1, lettere a, c, c-bis, d, g, con esclusione delle indennità percepite dai membri del Parlamento europeo, i e l del TUIR) in assenza di un sostituto d'imposta tenuto a effettuare il conguaglio, possono comunque adempiere agli obblighi di dichiarazione dei redditi presentando il modello 730 ad un CAF ovvero ad un professionista abilitato.

Se dalle dichiarazioni emerge un debito, il soggetto che presta l'assistenza fiscale trasmette telematicamente la delega di versamento utilizzando i servizi telematici resi disponibili dall'Agenzia delle entrate ovvero, entro il decimo giorno antecedente la scadenza del termine di pagamento, consegna la delega di versamento compilata al contribuente che effettua il pagamento.

Se dalla dichiarazione emerge un rimborso, questo è eseguito dall'amministrazione finanziaria, sulla base del risultato finale delle dichiarazioni.

### 15.3 ASPETTI OPERATIVI - GENERALITÀ

L'estensione dell'assistenza fiscale anche ai contribuenti privi di un sostituto d'imposta rende necessario gestire sia l'ipotesi di esito a credito della dichiarazione, con conseguente erogazione del rimborso da parte dell'Agenzia delle entrate, che l'ipotesi di esito a debito, con conseguente versamento dell'imposta dovuta da parte del contribuente tramite mod. F24.

Nel prosieguo sono identificati come debito o credito l'importo risultante dall'esito contabile complessivo del contribuente (o nel caso di dichiarazione congiunta, sia del dichiarante che del coniuge) con riferimento alle imposte da trattenere o rimborsare nel mese di luglio (somma algebrica di tutte le imposte a credito ed a debito del dichiarante e del coniuge); sono esclusi pertanto gli importi relativi al secondo o unico acconto dell'Irpef e della cedolare secca.

In tale contesto gli aspetti principali che si rende necessario tenere in considerazione sono i seguenti:

- riconoscimento di un credito, in luogo del rimborso, per dichiarazioni con esito contabile a credito non superiore a 12 euro ed imputazione dello stesso alle singole imposte.
- per la gestione del debito che emerge dalla dichiarazione è prevista l'esposizione nel modello F24 della sola parte di imposta a debito che eccede gli eventuali importi a credito che scaturiscono dalla liquidazione. Il processo prevede che, una volta determinato l'ammontare complessivo da versare con il mod. F24, si proceda a imputare il debito alle singole imposte.

### 15.4 ASPETTI OPERATIVI - IMPATTI SUL MODELLO 730-3 (PROSPETTO DI LIQUIDAZIONE)

#### 15.4.1 Aspetti contabili per l'imputazione dei tributi tra Erario ed enti locali

Nel prospetto di liquidazione sono riportate delle informazioni presenti anche nel Mod. 730-4.

In particolare:

- nelle sezioni del modello 730-3 in cui sono riportati gli esiti della liquidazione con il dettaglio delle singole imposte, sono presenti i campi relativi al codice che individua la Regione ed il comune destinatario delle addizionali regionale e comunale (righe 92, 93, 97, 112, 113 e 117 del mod. 730-3).
- nella sezione "Importi da rimborsare – mod. 730 integrativo" sono riportati gli esiti della liquidazione di un modello 730 integrativo (rimborso risultanti dal confronto tra le singole imposte presenti nel modello 730 ordinario e quelle presenti nel modello 730 integrativo) righe da 171 a 179 del mod. 730-3.
- Gli importi da trattenere e da rimborsare sono esposti in distinti righe per distinguere il modello 730 ordinario da quello presentato da contribuenti senza sostituto d'imposta (righe da 161 a 164 del mod. 730-3).
- Per i contribuenti senza sostituto d'imposta è presente una apposita sezione per esporre i dati relativi alle imposte da versare con il mod. F24 – righe da 231 a 245 del mod. 730-3.
- Per i contribuenti senza sostituto d'imposta sono previsti appositi campi nei quali esporre gli importi a credito nel caso di esito contabile della dichiarazione con rimborso non superiore ad euro 12 (colonna 5 dei righe da 191 a 198 e da 211 a 218 del mod. 730-3).

Si definisce l'entità tributaria Saldo-Complessiva il risultato della seguente operazione:

**Saldo-Complessivo** = rigo 91 col. 5 + rigo 92 col. 5 + rigo 93 col. 5 –  
rigo 91 col. 7 – rigo 92 col. 7 – rigo 93 col. 7 –  
rigo 94 col. 7 – rigo 96 col. 7 – rigo 97 col. 7 –  
**rigo 98 col. 7** + rigo 99 col. 5 – rigo 99 col. 7 –  
rigo 100 col. 7 + rigo 111 col. 5 +  
rigo 112 col. 5 + rigo 113 col. 5 – rigo 111 col. 7 –  
rigo 112 col. 7 – rigo 113 col. 7 – rigo 114 col. 7 –  
rigo 116 col. 7 – rigo 117 col. 7 – **rigo 118 col. 7** +  
rigo 119 col. 5 – rigo 119 col. 7 – rigo 120 col. 7

## 15.5 PROCESSO DI ASSISTENZA FISCALE

**I dati del modello 730-4 devono essere sempre allegati alla dichiarazione anche nel caso di assistenza fiscale prestata dal sostituto d'imposta.**

I criteri principali sono quelli di seguito riportati.

### **ASSISTENZA FISCALE PRESTATA DA CAF, PROFESSIONISTA ABILITATO E ASSOCIAZIONI TRA PROFESSIONISTI**

- **I dati del modello 730-4 devono essere sempre presenti nel tracciato telematico da inviare all'Agenzia delle entrate** (salvo quanto precisato nel paragrafo "*Trasmissione telematica del mod. 730-4: casi particolari*") **indipendentemente dalla circostanza che il sostituto d'imposta che effettua il conguaglio sia o meno abilitato a ricevere in via telematica il mod. 730-4 (Comunicazione CSO/CT);**
- Se il sostituto d'imposta che deve effettuare il conguaglio è l'INPS, i dati relativi al modello 730-4 non devono essere mai allegati al tracciato telematico da inviare all'Agenzia delle entrate in quanto gli stessi sono direttamente inviati dal soggetto che ha prestato l'assistenza fiscale al sostituto d'imposta con canali telematici riservati.
- nel caso di modello 730 presentato da contribuente senza sostituto d'imposta i dati relativi al modello 730-4 non devono essere mai trasmessi all'Agenzia delle Entrate.

### **ASSISTENZA FISCALE PRESTATA DAL SOSTITUTO D'IMPOSTA**

Nel caso di assistenza fiscale prestata dal sostituto d'imposta **anche i dati del modello 730-4 devono essere sempre allegati alla dichiarazione 730** (salvo quanto precisato nel paragrafo "*Trasmissione telematica del mod. 730-4: casi particolari*").

### **ASSISTENZA FISCALE PRESTATA DALL'AGENZIA DELLE ENTRATE – MOD. 730 PRECOMPILATO – 730 WEB**

Nel caso di assistenza fiscale prestata dall'Agenzia delle Entrate (dichiarazione precompilata presentata dal contribuente tramite l'applicazione resa disponibile dall'Agenzia delle entrate, c.d. 730-web) i dati del mod. 730-4 sono o meno allegati con riferimento alle istruzioni che seguono:

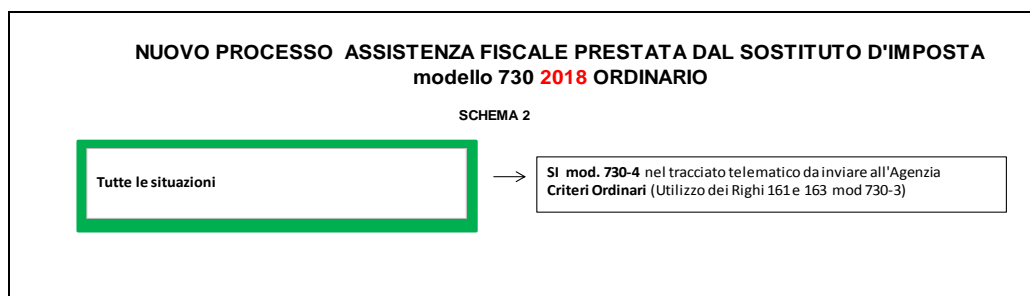
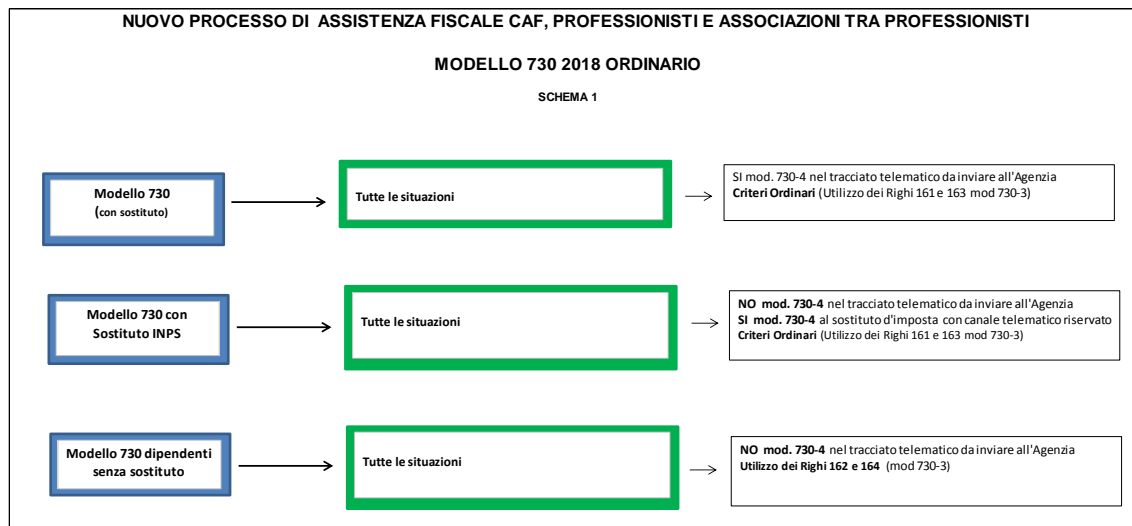
- **i dati del modello 730-4 sono sempre presenti** (anche nel caso in cui il sostituto d'imposta che deve effettuare il conguaglio è l'INPS, salvo quanto precisato nel paragrafo "*Trasmissione telematica del mod. 730-4: casi particolari*") **nel tracciato telematico;**
- nel caso di modello 730 presentato da contribuente senza sostituto d'imposta i dati relativi al modello 730-4 non sono mai presenti.

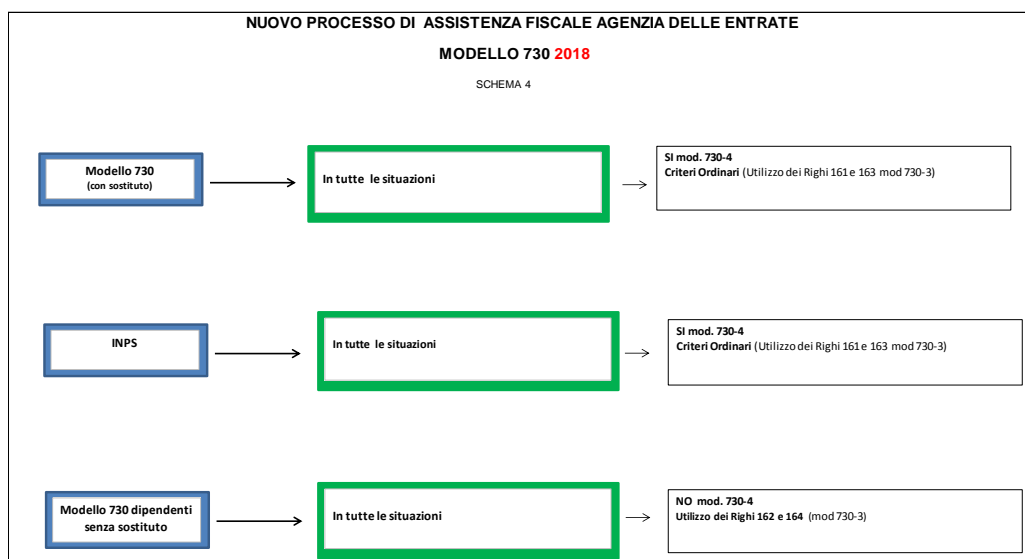
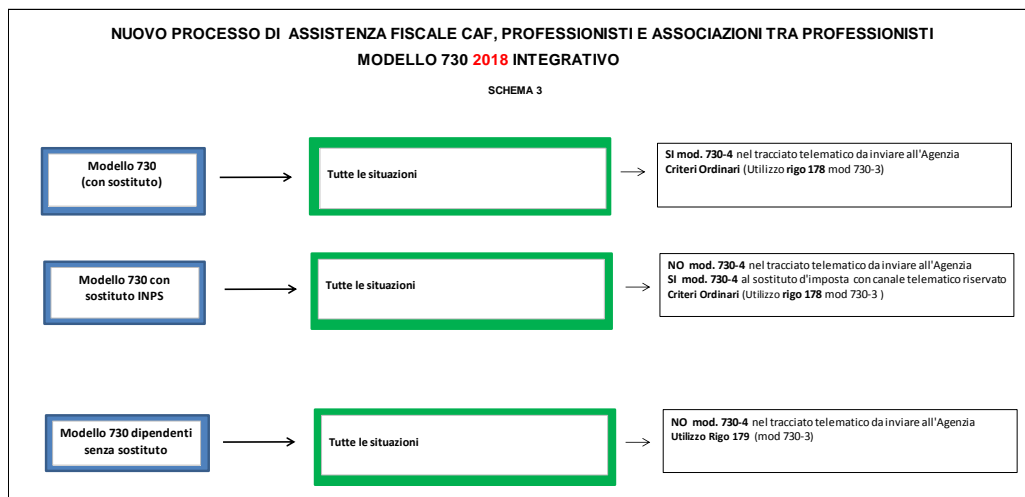
Di seguito si riportano degli schemi riepilogativi dei flussi relativi al processo di assistenza fiscale per il modello 730/2018.

Sono riportate sei schemi:

- il primo, relativo al modello 730 ordinario la cui assistenza fiscale è prestata da CAF, professionisti e associazioni tra professionisti;
- il secondo, relativo al modello 730 ordinario la cui assistenza fiscale è prestata in forma diretta dal sostituto d'imposta;
- il terzo, relativo al modello 730 integrativo (CAF, professionisti e associazioni tra professionisti);

- il quarto, relativo al **modello 730 precompilato** nel caso di assistenza fiscale prestata dall'Agenzia delle Entrate (dichiarazione precompilata presentata tramite l'applicazione resa disponibile dall'Agenzia delle entrate, c.d. 730-web)





**15.6 MODELLO 730 DIPENDENTI SENZA SOSTITUTO D'IMPOSTA – PRINCIPI GENERALI PER LA GESTIONE ESITO CONTABILE A DEBITO**

Nel modello 730 dipendenti senza sostituto d'imposta, l'esito contabile del modello 730 (somma algebrica di tutte le imposte da trattenere o rimborsare nel mese di luglio a credito ed a debito del dichiarante e del coniuge) **a debito deve essere esposto nel rigo 162 col. 1 del mod. 730-3.**

Operativamente tale importo a debito, deve essere imputato alle singole imposte che hanno concorso a determinarlo. L'imputazione del debito complessivo alle singole imposte deve essere effettuato con un particolare ordine descritto nel dettaglio nei successivi paragrafi (addizionale comunale, addizionale regionale, Irpef, ecc). Gli importi così calcolati devono essere **riportati nei rigi da 231 a 245 del mod. 730-3** e costituiscono le somme che devono essere versate con il mod. F24.

**Pertanto nei suddetti rigi da 231 a 245 del mod. 730-3 e conseguentemente nel relativo mod. F24 è riportata solo la parte di imposta a debito che eccede gli eventuali importi a credito che scaturiscono dalla liquidazione. In sostanza, con il mod. F24 deve essere versata la quota di imposta che residua dopo aver effettuato la compensazione interna di tutte le imposte presenti nel modello 730.**

Nel caso di dichiarazione congiunta gli importi da indicare nei rigi da 231 a 245 sono relativi sia al dichiarante che al coniuge. Tuttavia nel caso di domicilio fiscale del dichiarante diverso da quello del coniuge, gli importi da versare per addizionale regionale, comunale a saldo ed acconto devono essere distintamente indicati (**rigi 232, 233 e 236** per il dichiarante e rigi da 241 a 243 per il coniuge).

Gli importi relativi al secondo o unico acconto (irpef e cedolare secca) vanno esposti nel rigo 162 col. 2 del mod. 730-3. Tale importo va riportato nei rigi 244 e 245 del mod. 730-3 ripartendolo tra Irpef e cedolare secca. In caso di dichiarazione presentata in forma congiunta, i rigi 244 e 245 sono riferiti sia al dichiarante che al coniuge.

Si propongono i seguenti esempi.

**Esempio 1:** ipotesi di compilazione dei rigi relativi al mod. F24 con importi a debito eccedenti i crediti  
Credito Irpef 2.000

Debito Cedolare secca 3.300

Esito Contabile a Debito Rigo 162 mod.730-3:  $(3.300 - 2.000) = 1.300$

Importo da indicare nel rigo 238 del mod. 730-3 e da versare con F24 per cedolare secca: 1.300

**Esempio 2:** ipotesi di compilazione del F24 con importi a debito eccedenti i crediti nel caso di dichiarazione congiunta

DICHIARANTE: Credito Irpef 1.000

Debito Add. Regionale 200

CONIUGE: Debito Irpef 2.000

Debito Add. Regionale 300

Esito Contabile a Debito **Rigo 162** mod.730-3 =  $1.000 - 200 - 2.000 - 300 = 1.500$  (Importo da versare con F24 per Irpef Coniuge)

Tale importo viene imputato ad Irpef e pertanto: **rigo 231 = 1.200, rigo 232 = 300**

#### **15.7 MODELLO 730 DIPENDENTI SENZA SOSTITUTO D'IMPOSTA – CRITERI DI LIQUIDAZIONE PER LA GESTIONE ESITO CONTABILE A DEBITO**

Di seguito si forniscono puntualmente i criteri da adottare per imputare l'esito contabile a debito del rigo 162 col. 1 del mod. 730-3 alle singole imposte che hanno concorso a determinarlo.

Tale imputazione nel caso di dichiarazione presentata in forma congiunta avviene separatamente per il dichiarante e per il coniuge. In tal caso gli importi da versare riferiti a ciascuno dei due dichiaranti vengono successivamente cumulati per tipologia d'imposta ai fini della esposizione nei rigi da 231 a **239** e per il relativo versamento con il mod F24. Tuttavia, nel caso di diverso domicilio fiscale tra dichiarante e coniuge, gli importi relativi all'addizionale regionale e comunale dovranno essere esposti separatamente. In particolare:

- domicilio fiscale ai fini dell'addizionale regionale diverso tra dichiarante e coniuge, l'importo da versare relativo all'addizionale Regionale dovrà essere indicato nel rigo 232 per il dichiarante e nel rigo 241 per il coniuge;

- domicilio fiscale ai fini del saldo addizionale comunale diverso tra dichiarante e coniuge, l'importo da versare relativo all'addizionale comunale dovrà essere indicato nel rigo 233 per il dichiarante e nel rigo **242 per il coniuge**;

- domicilio fiscale ai fini dell'acconto addizionale comunale **2018** diverso tra dichiarante e coniuge, l'importo da versare relativo all'addizionale comunale in acconto **2018** dovrà essere indicato nel rigo **236** per il dichiarante e nel rigo **243 per il coniuge**;

Nel caso di dichiarazione congiunta, si deve prioritariamente imputare a ciascun dei due contribuenti l'eventuale quota parte di imposta della col. 1 del rigo 162 mod. 730-3 da versare complessivamente con il mod. F24.

Successivamente si procede ad imputare alle imposte a debito di ciascun contribuente l'ammontare dell'importo da versare complessivamente con il mod. F24. L'imputazione alle singole imposte dell'importo da versare con mod. F24 deve essere effettuata con il seguente ordine:

Pertanto l'ordine da seguire è:

- Addizionale comunale
- Acconto addizionale comunale **2018**
- Addizionale regionale
- Irpef
- Prima rata di acconto Irpef **2018**
- Acconto 20% tassazione separata
- **Imposta sostitutiva incremento produttività**
- Cedolare secca locazioni
- Prima rata di acconto cedolare secca **2018**

Di seguito si fornisce la descrizione dei singoli passi da svolgere.

Si procede in tre fasi:

- Determinazione importo complessivo da versare con il mod. F24 per il dichiarante e per il coniuge.
- Imputazione alle singole imposte dell'ammontare complessivo da versare con il modello F24
- Determinazione degli importi da riportare nei rigi da 231 a 243



### 15.7.1 Determinazione importo complessivo da versare con mod. F24 per dichiarante e per coniuge

Determinare il Saldo contabile del dichiarante nel seguente modo:

$$\begin{aligned}\text{Saldo contabile dichiarante} = & \text{rigo 91 col. 3} + \text{rigo 92 col. 3} + \text{rigo 93 col. 3} - \\ & \text{rigo 91 col. 7} - \text{rigo 92 col. 7} - \text{rigo 93 col. 7} - \\ & \text{rigo 94 col. 7} - \text{rigo 96 col. 7} - \text{rigo 97 col. 7} - \\ & \text{rigo 98 col. 7} + \text{rigo 99 col. 3} - \text{rigo 99 col. 7} - \\ & \text{rigo 100 col. 7}\end{aligned}$$

Il saldo contabile positivo esprime una posizione a credito per il contribuente, viceversa un saldo contabile negativo esprime una posizione a debito.

- se Saldo contabile dichiarante è negativo,  $\text{Tot\_F24\_Max\_Dichiarante}$  = valore assoluto di “Saldo contabile dichiarante”;
- se Saldo contabile dichiarante è positivo o uguale a zero,  $\text{Tot\_F24\_Max\_Dichiarante}$  = zero;

Determinare il saldo contabile del coniuge nel seguente modo:

$$\begin{aligned}\text{Saldo contabile coniuge} = & \text{rigo 111 col. 3} + \text{rigo 112 col. 3} + \text{rigo 113 col. 3} - \\ & \text{rigo 111 col. 7} - \text{rigo 112 col. 7} - \text{rigo 113 col. 7} - \\ & \text{rigo 114 col. 7} - \text{rigo 116 col. 7} - \text{rigo 117 col. 7} - \\ & \text{rigo 118 col. 7} + \text{rigo 119 col. 3} - \text{rigo 119 col. 7} - \\ & \text{rigo 120 col. 7}\end{aligned}$$

- se *Saldo contabile Coniuge* è negativo,  $\text{Tot\_F24\_Max\_Coniuge}$  = valore assoluto di “Saldo contabile Coniuge”;
- se *Saldo contabile Coniuge* è positivo o uguale a zero,  $\text{Tot\_F24\_Max\_Coniuge}$  = zero;

Calcolare:

$$\text{Saldo Contabile Complessivo} = \text{Saldo contabile dichiarante} + \text{Saldo contabile coniuge}$$

- **Se il risultato di Saldo Contabile Complessivo è positivo**, esso costituisce l’importo che dovrà essere rimborsato dall’agenzia delle entrate. Tale importo, se di ammontare superiore ad euro 12, deve essere riportato nel rigo 164 del mod. 730-3. In tal caso pertanto non è dovuto alcun importo da versare con il mod. F24 a titolo di saldo e/o primo acconto e pertanto i righe da 231 a 243 non devono essere compilati.
- **Se, invece, il risultato di Saldo Contabile Complessivo è negativo**, esso costituisce l’ammontare complessivo dell’importo che dovrà essere versato con il mod. F24. Tale importo va riportato in valore assoluto nella colonna 1 del rigo 162. In tal caso è necessario distinguere tre situazioni:
  - Dichiarazione non congiunta con esito contabile del dichiarante a debito ovvero dichiarazione congiunta con esito contabile del dichiarante a debito ed esito contabile del coniuge a debito
  - Esito contabile del dichiarante a credito ed esito contabile del coniuge a debito
  - Esito contabile del dichiarante a debito ed esito contabile del coniuge a credito

**Dichiarazione non congiunta con esito contabile del dichiarante a debito ovvero dichiarazione congiunta con esito contabile del dichiarante a debito ed esito contabile del coniuge a debito**

$$\text{Tot\_F24\_Dichiarante} = \text{valore assoluto di Tot\_F24\_Max\_Dichiarante}$$

Tot\_F24\_Coniuge = valore assoluto di Tot\_F24\_Max\_Coniuge

**Esito contabile del dichiarante a debito ed esito contabile del coniuge a credito**

Tot\_F24\_Dichiarante =

valore assoluto di Tot\_F24\_Max\_Dichiarante - saldo contabile Coniuge  
(ridurre a zero se negativo)

Tot\_F24\_Coniuge = 0

**Esito contabile del coniuge a debito ed esito contabile del dichiarante a credito**

Tot\_F24\_Coniuge =

valore assoluto di Tot\_F24\_Max\_Coniuge - saldo contabile Dichiarante  
(ridurre a zero se negativo)

Tot\_F24\_Dichiarante = 0

### 15.7.2 Imputazione alle singole imposte dell'importo complessivo da versare con il mod. F24

#### **DICHIARANTE:**

**F24\_Rigo\_93** = minore importo tra col. 7 rigo 93 e **Tot\_F24\_Dichiarante**

**F24\_Rigo\_97** = minore importo tra col. 7 rigo 97 e (**Tot\_F24\_Dichiarante** – F24\_Rigo\_93)

**F24\_Rigo\_92** = minore importo tra col. 7 rigo 92 e (**Tot\_F24\_Dichiarante** – F24\_Rigo\_93 – F24\_Rigo\_97)

**F24\_Rigo\_91** = minore importo tra col. 7 rigo 91 e (**Tot\_F24\_Dichiarante** – F24\_Rigo\_93 – F24\_Rigo\_97 – F24\_Rigo\_92 )

**F24\_Rigo\_94** = minore importo tra col. 7 rigo 94 e (**Tot\_F24\_Dichiarante** – F24\_Rigo\_93 – F24\_Rigo\_97 – F24\_Rigo\_92 – F24\_Rigo\_91 )

**F24\_Rigo\_96** = minore importo tra col. 7 rigo 96 e (**Tot\_F24\_Dichiarante** – F24\_Rigo\_93 – F24\_Rigo\_97 – F24\_Rigo\_92 – F24\_Rigo\_91 – F24\_Rigo\_94 )

**F24\_Rigo\_98** = minore importo tra col. 7 rigo 98 e (**Tot\_F24\_Dichiarante** – F24\_Rigo\_93 – F24\_Rigo\_97 – F24\_Rigo\_92 – F24\_Rigo\_91 – F24\_Rigo\_94 – F24\_Rigo\_96 )

**F24\_Rigo\_99** = minore importo tra col. 7 rigo 99 e (**Tot\_F24\_Dichiarante** – F24\_Rigo\_93 – F24\_Rigo\_97 – F24\_Rigo\_92 – F24\_Rigo\_91 – F24\_Rigo\_94 – F24\_Rigo\_96 – F24\_Rigo\_98 )

**F24\_Rigo\_100** = minore importo tra col. 7 rigo 100 e (**Tot\_F24\_Dichiarante** – F24\_Rigo\_93 – F24\_Rigo\_97 – F24\_Rigo\_92 – F24\_Rigo\_91 – F24\_Rigo\_94 – F24\_Rigo\_96 – F24\_Rigo\_98 – F24\_Rigo\_99 )

#### **CONIUGE:**

**F24\_Rigo\_113** = minore importo tra col. 7 rigo 113 e **Tot\_F24\_Coniuge**

**F24\_Rigo\_117** = minore importo tra col. 7 rigo 117 e (**Tot\_F24\_Coniuge** – F24\_Rigo\_113)

**F24\_Rigo\_112** = minore importo tra col. 7 rigo 112 e (**Tot\_F24\_Coniuge** – F24\_Rigo\_113 – F24\_Rigo\_117)

**F24\_Rigo\_111** = minore importo tra col. 7 rigo 111 e (**Tot\_F24\_Coniuge** – F24\_Rigo\_113 – F24\_Rigo\_117 – F24\_Rigo\_112 )

**F24\_Rigo\_114** = minore importo tra col. 7 rigo 114 e (**Tot\_F24\_Coniuge** – F24\_Rigo\_113 – F24\_Rigo\_117 – F24\_Rigo\_112 – F24\_Rigo\_111 )

**F24\_Rigo\_116** = minore importo tra col. 7 rigo 116 e (**Tot\_F24\_Coniuge** – F24\_Rigo\_113 – F24\_Rigo\_117 – F24\_Rigo\_112 – F24\_Rigo\_111 – F24\_Rigo\_114 )

**F24\_Rigo\_118** = minore importo tra col. 7 rigo 118 e (**Tot\_F24\_Coniuge** – F24\_Rigo\_113 – F24\_Rigo\_117 – F24\_Rigo\_112 – F24\_Rigo\_111 – F24\_Rigo\_114 – F24\_Rigo\_116 )

**F24\_Rigo\_119** = minore importo tra col. 7 rigo 119 e (**Tot\_F24\_Coniuge** – F24\_Rigo\_113 –

F24\_Rigo\_117 – F24\_Rigo\_112 – F24\_Rigo\_111 – F24\_Rigo\_114 – F24\_Rigo\_116 – F24\_Rigo\_118 )

**F24\_Rigo\_120** = minore importo tra col. 7 rigo 120 e (***Tot\_F24\_Coniuge*** – F24\_Rigo\_113 – F24\_Rigo\_117 – F24\_Rigo\_112 – F24\_Rigo\_111 – F24\_Rigo\_114 – F24\_Rigo\_116 – F24\_Rigo\_118 – F24\_Rigo\_119 )

**In tutte le operazioni precedenti se il risultato è negativo lo stesso va ricondotto a zero.**

**15.7.3 Determinazione degli importi da riportare nei righi da 231 a 243**

Rigo 231 col. 4 mod. 730-3 = F24\_Rigo\_91 + F24\_Rigo\_111

Rigo 232 col. 4 mod. 730-3 = F24\_Rigo\_92 + F24\_Rigo\_112

Rigo 233 col. 4 mod. 730-3 = F24\_Rigo\_93 + F24\_Rigo\_113

Rigo 234 col. 4 mod. 730-3 = F24\_Rigo\_94 + F24\_Rigo\_114

Rigo 235 col. 4 mod. 730-3 = F24\_Rigo\_96 + F24\_Rigo\_116

Rigo 236 col. 4 mod. 730-3 = F24\_Rigo\_97 + F24\_Rigo\_117

**Rigo 237 col. 4 mod. 730-3 = F24\_Rigo\_98 + F24\_Rigo\_118**

Rigo 238 col. 4 mod. 730-3 = F24\_Rigo\_99 + F24\_Rigo\_119

Rigo 239 col. 4 mod. 730-3 = F24\_Rigo\_100 + F24\_Rigo\_120

Rigo 244 col. 4 mod. 730-3 = Rigo 95 col. 7 + Rigo 115 col. 7

Rigo 245 col. 4 mod. 730-3 = Rigo 101 col. 7 + Rigo 121 col. 7

Nel caso di diverso domicilio fiscale tra dichiarante e coniuge relativo all'addizionale regionale:

Rigo 232 col. 4 mod. 730-3 = F24\_Rigo\_92

Rigo 241 col. 4 mod. 730-3 = F24\_Rigo\_112

Nel caso di diverso domicilio fiscale tra dichiarante e coniuge relativo all'addizionale comunale a saldo:

Rigo 233 col. 4 mod. 730-3 = F24\_Rigo\_93

Rigo 242 col. 4 mod. 730-3 = F24\_Rigo\_113

Nel caso di diverso domicilio fiscale tra dichiarante e coniuge relativo all'addizionale comunale acconto 2015:

Rigo 236 col. 4 mod. 730-3 = F24\_Rigo\_97

Rigo 243 col. 4 mod. 730-3 = F24\_Rigo\_117

**Il codice regione da riportare nella colonna 3 dei righi 232 e 241** deve essere desunto dai dati relativi al domicilio fiscale presenti nel frontespizio della dichiarazione.

**I codici comune da riportare nella colonna 3 dei righi 233, 236, 242 e 243** devono essere desunti dai dati relativi al domicilio fiscale presenti nel frontespizio della dichiarazione.

#### **15.7.4 Determinazione Acconti compensati internamente mod. 730 senza sostituto (rigo 141 142 e 143)**

Al fine di agevolare il contribuente nella compilazione della dichiarazione dei redditi da presentare nel 2019, è prevista l'esposizione nel prospetto di liquidazione dell'eventuale ammontare di acconti compensati internamente nel caso di modelli 730 senza sostituto d'imposta. Tale importo, aggiunto alle eventuali somme versate con il modello F24, sarà quello che dovrà essere riportato dal contribuente nelle successive dichiarazioni dei redditi nelle sezioni riservate agli acconti.

Si precisa che gli importi degli acconti compensati internamente vanno esposti nei rigi da 141 a 143 del mod. 730-3 sia nel caso di Saldo Contabile Complessivo di valore positivo che nel caso di Saldo Contabile Complessivo di valore negativo (determinato con riferimento alle istruzioni presenti nel paragrafo "Determinazione importo complessivo da versare con mod. F24 per dichiarante e per coniuge").

Per maggiore chiarezza espositiva, di seguito si riportano le modalità operative per la determinazione dei suddetti acconti distinguendo a seconda del valore positivo o negativo del Saldo Contabile Complessivo. In realtà la modalità indicata con riferimento al Saldo Contabile Complessivo di valore negativo gestisce anche l'ipotesi di valore positivo in quanto tutti gli importi riferiti ai rigi del mod. F24 risulterebbero pari a zero.

#### **Determinazione degli importi degli acconti compensati internamente nel caso di Saldo Contabile Complessivo di valore negativo**

Di seguito si riportano le modalità di calcolo che fanno riferimento alle entità tributarie determinate nel precedente paragrafo.

Calcolare *Primo\_Acc\_Irpef\_Dic\_CompInt* = Rigo 94 col. 7 - F24\_Rigo\_94

Calcolare *Primo\_Acc\_Irpef\_Con\_CompInt* = Rigo 114 col. 7 - F24\_Rigo\_114

Calcolare *Primo\_Acc\_Cedo\_Dic\_CompInt* = Rigo 100 col. 7 - F24\_Rigo\_100

Calcolare *Primo\_Acc\_Cedo\_Con\_CompInt* = Rigo 120 col. 7 - F24\_Rigo\_120

Calcolare *Acc\_AddCom\_Dic\_CompInt* = Rigo 97 col. 7 - F24\_Rigo\_97

Calcolare *Acc\_AddCom\_Con\_CompInt* = Rigo 117 col. 7 - F24\_Rigo\_117

Riportare nella **colonna 1 del rigo 141** il valore di *Primo\_Acc\_Irpef\_Dic\_CompInt*

Riportare nella **colonna 1 del rigo 142** il valore di *Acc\_AddCom\_Dic\_CompInt*

Riportare nella **colonna 1 del rigo 143** il valore di *Primo\_Acc\_Cedo\_Dic\_CompInt*

Riportare nella **colonna 2 del rigo 141** il valore di *Primo\_Acc\_Irpef\_Con\_CompInt*

Riportare nella **colonna 2 del rigo 142** il valore di *Acc\_AddCom\_Con\_CompInt*

Riportare nella **colonna 2 del rigo 143** il valore di *Primo\_Acc\_Cedo\_Con\_CompInt*

#### **Determinazione degli importi degli acconti compensati internamente nel caso di Saldo Contabile Complessivo di valore positivo**

Calcolare *Primo\_Acc\_Irpef\_Dic\_CompInt* = Rigo 94 col. 7

Calcolare *Primo\_Acc\_Irpef\_Con\_CompInt* = Rigo 114 col. 7

Calcolare *Primo\_Acc\_Cedo\_Dic\_CompInt* = Rigo 100 col. 7

Calcolare *Primo\_Acc\_Cedo\_Con\_CompInt* = Rigo 120 col. 7

Calcolare *Acc\_AddCom\_Dic\_CompInt* = Rigo 97 col. 7

Calcolare *Acc\_AddCom\_Con\_CompInt* = Rigo 117 col. 7

Riportare nella **colonna 1 del rigo 141** il valore di *Primo\_Acc\_Irpef\_Dic\_CompInt*

Riportare nella **colonna 1 del rigo 142** il valore di *Acc\_AddCom\_Dic\_CompInt*

Riportare nella **colonna 1 del rigo 143** il valore di *Primo\_Acc\_Cedo\_Dic\_CompInt*

Riportare nella **colonna 2 del rigo 141** il valore di *Primo\_Acc\_Irpef\_Con\_CompInt*

Riportare nella **colonna 2 del rigo 142** il valore di *Acc\_AddCom\_Con\_CompInt*

Riportare nella **colonna 2 del rigo 143** il valore di *Primo\_Acc\_Cedo\_Con\_CompInt*

### **15.7.5 Modello 730 dipendenti senza sostituto d'imposta – esempi per la gestione esito contabile a debito**

#### **Dati relativi all'esempio 1**

Dichiarazione non congiunta nella quale è presente un saldo contabile a debito per il dichiarante.

Dai dati presenti nell'esempio riportato abbiamo che:

Saldo Contabile Dichiarante =  $850 - 900 - 850 - 100 = - 1.000$  (a debito 1.000)

L'importo a debito di euro 1.000 va imputato alle singole imposte che hanno concorso a determinarlo con il seguente ordine:

Addizionale comunale col. 7 = 100, debito imputato = 100

Addizionale regionale col. 7 = 850, debito imputato = 850

Irpef col. 7 = 900, debito imputato = 50

(Totale debito imputato) 1.000

#### **Dati relativi all'esempio 2**

Dichiarazione congiunta nella quale è presente un saldo contabile a credito per il dichiarante ed un saldo contabile a debito per il coniuge.

Dai dati presenti nell'esempio riportato abbiamo che:

Saldo Contabile Dichiarante =  $1.000 - 100 - 50 = 850$  (a credito)

Saldo Contabile Coniuge =  $50 - 300 - 100 - 400 - 500 = - 1.250$  (a debito 1.250)

Saldo Contabile Complessivo =  $850 - 1.250 = - 400$  (a debito da imputare al coniuge)

#### **Dati relativi all'esempio 3**

Dichiarazione congiunta nella quale è presente un saldo contabile a debito sia per il dichiarante che per il coniuge. I Coniugi hanno il medesimo domicilio fiscale.

Dai dati presenti nell'esempio riportato abbiamo che:

Saldo Contabile Dichiarante =  $300 - 100 - 50 - 500 = - 350$  (a debito 350 da imputare al dichiarante)

Saldo Contabile Coniuge =  $50 - 300 - 100 - 400 - 500 = - 1.250$  (a debito 1.250 da imputare al coniuge)

Saldo Contabile Complessivo =  $-350 - 1.250 = 1.600$  (debito complessivo)

#### **Dati relativi all'esempio 4**

Dichiarazione congiunta nella quale è presente un saldo contabile a debito sia per il dichiarante che per il coniuge. I Coniugi hanno un diverso domicilio fiscale ai fini dell'addizionale comunale.

Dai dati presenti nell'esempio riportato abbiamo che:

Saldo Contabile Dichiarante =  $300 - 100 - 50 - 500 = - 350$  (a debito 350 da imputare al dichiarante)

Saldo Contabile Coniuge =  $50 - 300 - 100 - 400 - 500 = - 1.250$  (a debito 1.250 da imputare al coniuge)

Saldo Contabile Complessivo =  $-350 - 1.250 = 1.600$  (debito complessivo)

Di seguito si propone la rappresentazione grafica degli esempi sopra esposti. Per tale rappresentazione grafica il modello 730 è quello del 2017, le modifiche intervenute nel mod. 730-3 2018 non rilevano ai fini degli esempi in oggetto.

## ESEMPIO 1

LIQUIDAZIONE DELLE IMPOSTE DEL DICHIARANTE		Codice Regione/Comune	CREDITI				DEBITI	
			Importi non rimborsabili	Credito	di cui da utilizzare in compensazione con F24	di cui da rimborsare	Importi da non versare	Importi da trattenere/versare
91	IRPEF		,00	,00	,00	,00	,00	900,00
92	ADDITIONALE REGIONALE IRPEF		,00	,00	,00	,00	,00	850,00
93	ADDITIONALE COMUNALE IRPEF		,00	,00	,00	,00	,00	100,00
94	PRIMA RATA ACCONTO IRPEF 2017							,00
95	SECONDA O UNICA RATA ACCONTO IRPEF 2017							,00
96	ACCONTO 20% REDDITI TASSAZIONE SEPARATA						,00	,00
97	ACCONTO ADDIZIONALE COMUNALE 2017							,00
98	IMPOSTA SOSTITUTIVA PREMI DI RISULTATO						,00	,00
99	CEDOLARE SECCA LOCAZIONI		,00	850,00	,00	850,00	,00	,00
100	PRIMA RATA ACCONTO CEDOLARE SECCA 2017							,00
101	SECONDA O UNICA RATA ACCONTO CEDOLARE SECCA 2017							,00
102	CONTRIBUTO DI SOLIDARIETA'						,00	,00

LIQUIDAZIONE DELLE IMPOSTE DEL CONIUGE		Codice Regione/Comune	CREDITI				DEBITI	
			Importi non rimborsabili	Credito	di cui da utilizzare in compensazione con F24	di cui da rimborsare	Importi da non versare	Importi da trattenere/versare
111	IRPEF		,00	,00	,00	,00	,00	,00
112	ADDITIONALE REGIONALE IRPEF		,00	,00	,00	,00	,00	,00
113	ADDITIONALE COMUNALE IRPEF		,00	,00	,00	,00	,00	,00
114	PRIMA RATA ACCONTO IRPEF 2017							,00
115	SECONDA O UNICA RATA ACCONTO IRPEF 2017							,00
116	ACCONTO 20% REDDITI TASSAZIONE SEPARATA						,00	,00
117	ACCONTO ADDIZIONALE COMUNALE 2017							,00
118	IMPOSTA SOSTITUTIVA PREMI DI RISULTATO						,00	,00
119	CEDOLARE SECCA LOCAZIONI		,00	,00	,00	,00	,00	,00
120	PRIMA RATA ACCONTO CEDOLARE SECCA 2017							,00
121	SECONDA O UNICA RATA ACCONTO CEDOLARE SECCA 2017							,00
122	CONTRIBUTO DI SOLIDARIETA'						,00	,00

## RISULTATO DELLA LIQUIDAZIONE

MOD 730 ORDINARIO - IMPORTI DA TRATTENERE O DA RIMBORSARE				
	RICHIESTA DI RATEIZZAZIONE DEI VERSAMENTI DI SALDO E DEGLI EVENTUALI ACCONTI IN	RATE	SALDO E PRIMO ACCONTO	SECONDO O UNICO ACCONTO
161	IMPORTO CHE SARA' TRATTENUTO DAL DATORE DI LAVORO O DALL'ENTE PENSIONISTICO IN BUSTA PAGA. Saldo e primo acconto nel mese di luglio (agosto/settembre per i pensionati). Secondo o unico acconto nel mese di novembre. Nel caso di richiesta di rateizzazione il saldo ed il primo acconto saranno ripartiti in base al numero di rate richieste.		,00	,00
162	IMPORTO DA VERSARE CON IL MOD. F24 (dipendenti senza sostituto). Saldo e primo acconto nel mese di giugno. Secondo o unico acconto nel mese di novembre. Per il dettaglio delle imposte da versare vedere i righi da 231 a 245.		1.000,00	,00
				Credito
163	IMPORTO CHE SARA' RIMBORSATO DAL DATORE DI LAVORO O DALL'ENTE PENSIONISTICO IN BUSTA PAGA. Nel mese di luglio (agosto/settembre per i pensionati).			,00
164	IMPORTO CHE SARA' RIMBORSATO DALL'AGENZIA DELLE ENTRATE (dipendenti senza sostituto).			,00

IMPORTI DA VERSARE MOD F24 (730 DIPENDENTI SENZA SOSTITUTO)				
IMPORTI DA VERSARE - GIUGNO	CODICE TRIBUTO	ANNO DI RIFERIMENTO	CODICE REGIONE/COMUNE	IMPORTO DA VERSARE
231 IRPEF	4001	2016		50,00
232 ADDIZIONALE REGIONALE IRPEF	3801	2016		850,00
233 ADDIZIONALE COMUNALE IRPEF	3844	2016		100,00
234 PRIMA RATA ACCONTO IRPEF 2017	4033	2017		,00
235 ACCONTO 20% TASSAZIONE SEPARATA	4200	2016		,00
236 ACCONTO ADDIZIONALE COMUNALE 2017	3843	2017		,00
237 IMPOSTA SOSTITUTIVA PREMI DI RISULTATO	1816	2016		,00
238 CEDOLARE SECCA LOCAZIONI	1842	2016		,00
239 PRIMA RATA ACCONTO CEDOLARE SECCA 2017	1840	2017		,00
240 CONTRIBUTO DI SOLIDARIETA'	1683	2016		,00
241 Importi relativi al coniuge con domicilio diverso dal dichiarante ADDIZIONALE REGIONALE IRPEF	3801	2016		,00
242 ADDIZIONALE COMUNALE IRPEF	3844	2016		,00
243 ACCONTO ADDIZIONALE COMUNALE 2017	3843	2017		,00
IMPORTI DA VERSARE - NOVEMBRE				
244 SECONDA O UNICA RATA ACCONTO IRPEF 2017	4034	2017		,00
245 SECONDA O UNICA RATA ACCONTO CEDOLARE SECCA 2017	1841	2017		,00



## ESEMPIO 2

LIQUIDAZIONE DELLE IMPOSTE DEL DICHIARANTE		Codice Regione/Comune	CREDITI				DEBITI	
			Importi non rimborsabili	Credito	di cui da utilizzare in compensazione con F24	di cui da rimborsare	Importi da non versare	Importi da trattenere/versare
91	IRPEF		.00	1.000	.00	1.000	.00	.00
92	ADDITIONALE REGIONALE IRPEF		.00	.00	.00	.00	.00	100
93	ADDITIONALE COMUNALE IRPEF		.00	.00	.00	.00	.00	50
94	PRIMA RATA ACCONTO IRPEF 2017							.00
95	SECONDA O UNICA RATA ACCONTO IRPEF 2017							200
96	ACCONTO 20% REDDITI TASSAZIONE SEPARATA						.00	.00
97	ACCONTO ADDIZIONALE COMUNALE 2017							.00
98	IMPOSTA SOSTITUTIVA PREMI DI RISULTATO						.00	.00
99	CEDOLARE SECCA LOCAZIONI		.00	.00	.00	.00	.00	.00
100	PRIMA RATA ACCONTO CEDOLARE SECCA 2017							.00
101	SECONDA O UNICA RATA ACCONTO CEDOLARE SECCA 2017							.00
102	CONTRIBUTO DI SOLIDARIETA'						.00	.00

LIQUIDAZIONE DELLE IMPOSTE DEL CONIUGE		Codice Regione/Comune	CREDITI				DEBITI	
			Importi non rimborsabili	Credito	di cui da utilizzare in compensazione con F24	di cui da rimborsare	Importi da non versare	Importi da trattenere/versare
111	IRPEF		.00	.00	.00	.00	.00	300
112	ADDITIONALE REGIONALE IRPEF		.00	50	.00	50	.00	.00
113	ADDITIONALE COMUNALE IRPEF		.00	.00	.00	.00	.00	100
114	PRIMA RATA ACCONTO IRPEF 2017							.00
115	SECONDA O UNICA RATA ACCONTO IRPEF 2017							150
116	ACCONTO 20% REDDITI TASSAZIONE SEPARATA						.00	400
117	ACCONTO ADDIZIONALE COMUNALE 2017							.00
118	IMPOSTA SOSTITUTIVA PREMI DI RISULTATO						.00	.00
119	CEDOLARE SECCA LOCAZIONI		.00	.00	.00	.00	.00	500
120	PRIMA RATA ACCONTO CEDOLARE SECCA 2017							.00
121	SECONDA O UNICA RATA ACCONTO CEDOLARE SECCA 2017							100
122	CONTRIBUTO DI SOLIDARIETA'						.00	.00

## RISULTATO DELLA LIQUIDAZIONE

MOD 730 ORDINARIO - IMPORTI DA TRATTENERE O DA RIMBORSARE				
	RICHIESTA DI RATEIZZAZIONE DEI VERSAMENTI DI SALDO E DEGLI EVENTUALI ACCONTI IN	RATE	SALDO E PRIMO ACCONTO	SECONDO O UNICO ACCONTO
161	IMPORTO CHE SARA' TRATTENUTO DAL DATORE DI LAVORO O DALL'ENTE PENSIONISTICO IN BUSTA PAGA. Saldo e primo acconto nel mese di luglio (agosto/settembre per i pensionati). Secondo o unico acconto nel mese di novembre. Nel caso di richiesta di rateizzazione il saldo ed il primo acconto saranno ripartiti in base al numero di rate richieste.		.00	.00
162	IMPORTO DA VERSARE CON IL MOD. F24 (dipendenti senza sostituto). Saldo e primo acconto nel mese di giugno. Secondo o unico acconto nel mese di novembre. Per il dettaglio delle imposte da versare vedere i righi da 231 a 245.		400	450
				Credito
163	IMPORTO CHE SARA' RIMBORSATO DAL DATORE DI LAVORO O DALL'ENTE PENSIONISTICO IN BUSTA PAGA. Nel mese di luglio (agosto/settembre per i pensionati).			.00
164	IMPORTO CHE SARA' RIMBORSATO DALL'AGENZIA DELLE ENTRATE (dipendenti senza sostituto).			.00

IMPORTI DA VERSARE MOD F24 (730 DIPENDENTI SENZA SOSTITUTO)				
IMPORTI DA VERSARE - GIUGNO	CODICE TRIBUTO	ANNO DI RIFERIMENTO	CODICE REGIONE/COMUNE	IMPORTO DA VERSARE
231 IRPEF	4001	2016		300
232 ADDIZIONALE REGIONALE IRPEF	3801	2016		.00
233 ADDIZIONALE COMUNALE IRPEF	3844	2016		100
234 PRIMA RATA ACCONTO IRPEF 2017	4033	2017		.00
235 ACCONTO 20% TASSAZIONE SEPARATA	4200	2016		.00
236 ACCONTO ADDIZIONALE COMUNALE 2017	3843	2017		.00
237 IMPOSTA SOSTITUTIVA PREMI DI RISULTATO	1816	2016		.00
238 CEDOLARE SECCA LOCAZIONI	1842	2016		.00
239 PRIMA RATA ACCONTO CEDOLARE SECCA 2017	1840	2017		.00
240 CONTRIBUTO DI SOLIDARIETA'	1683	2016		.00
241 Importi relativi al coniuge con domicilio diverso dal dichiarante	3801	2016		.00
242 ADDIZIONALE REGIONALE IRPEF	3844	2016		.00
243 ADDIZIONALE COMUNALE IRPEF	3843	2017		.00
IMPORTI DA VERSARE - NOVEMBRE				
244 SECONDA O UNICA RATA ACCONTO IRPEF 2017	4034	2017		350
245 SECONDA O UNICA RATA ACCONTO CEDOLARE SECCA 2017	1841	2017		100

## ESEMPIO 3

LIQUIDAZIONE DELLE IMPOSTE DEL DICHIARANTE		Codice Regione/Comune	CREDITI				DEBITI	
			Importi non rimborsabili	Credito	di cui da utilizzare in compensazione con F24	di cui da rimborsare	Importi da non versare	Importi da trattenere/versare
91	IRPEF		,00	300	,00	300	,00	,00
92	ADDITIONALE REGIONALE IRPEF		,00	,00	,00	,00	,00	100
93	ADDITIONALE COMUNALE IRPEF		,00	,00	,00	,00	,00	50
94	PRIMA RATA ACCONTO IRPEF 2017							,00
95	SECONDA O UNICA RATA ACCONTO IRPEF 2017							,00
96	ACCONTO 20% REDDITI TASSAZIONE SEPARATA						,00	,00
97	ACCONTO ADDIZIONALE COMUNALE 2017							,00
98	IMPOSTA SOSTITUTIVA PREMI DI RISULTATO						,00	,00
99	CEDOLARE SECCA LOCAZIONI		,00	,00	,00	,00	,00	500
100	PRIMA RATA ACCONTO CEDOLARE SECCA 2017							,00
101	SECONDA O UNICA RATA ACCONTO CEDOLARE SECCA 2017							100
102	CONTRIBUTO DI SOLIDARIETA'						,00	,00

LIQUIDAZIONE DELLE IMPOSTE DEL CONIUGE		Codice Regione/Comune	CREDITI				DEBITI	
			Importi non rimborsabili	Credito	di cui da utilizzare in compensazione con F24	di cui da rimborsare	Importi da non versare	Importi da trattenere/versare
111	IRPEF		,00	,00	,00	,00	,00	300
112	ADDITIONALE REGIONALE IRPEF		,00	50	,00	50	,00	,00
113	ADDITIONALE COMUNALE IRPEF		,00	,00	,00	,00	,00	100
114	PRIMA RATA ACCONTO IRPEF 2017							,00
115	SECONDA O UNICA RATA ACCONTO IRPEF 2017							150
116	ACCONTO 20% REDDITI TASSAZIONE SEPARATA						,00	400
117	ACCONTO ADDIZIONALE COMUNALE 2017							,00
118	IMPOSTA SOSTITUTIVA PREMI DI RISULTATO						,00	,00
119	CEDOLARE SECCA LOCAZIONI		,00	,00	,00	,00	,00	500
120	PRIMA RATA ACCONTO CEDOLARE SECCA 2017							,00
121	SECONDA O UNICA RATA ACCONTO CEDOLARE SECCA 2017							100
122	CONTRIBUTO DI SOLIDARIETA'						,00	,00

## RISULTATO DELLA LIQUIDAZIONE

MOD 730 ORDINARIO - IMPORTI DA TRATTENERE O DA RIMBORSARE				
	RICHIESTA DI RATEIZZAZIONE DEI VERSAMENTI DI SALDO E DEGLI EVENTUALI ACCONTI IN	RATE	SALDO E PRIMO ACCONTO	SECONDO O UNICO ACCONTO
161	IMPORTO CHE SARA' TRATTENUTO DAL DATORE DI LAVORO O DALL'ENTE PENSIONISTICO IN BUSTA PAGA. Saldo e primo acconto nel mese di luglio (agosto/settembre per i pensionati). Secondo o unico acconto nel mese di novembre. Nel caso di richiesta di rateizzazione il saldo ed il primo acconto saranno ripartiti in base al numero di rate richiesto.		,00	,00
162	IMPORTO DA VERSARE CON IL MOD. F24 (dipendenti senza sostituto). Saldo e primo acconto nel mese di giugno. Secondo o unico acconto nel mese di novembre. Per il dettaglio delle imposte da versare vedere i righi da 231 a 245.		1.600	350
				Credito
163	IMPORTO CHE SARA' RIMBORSATO DAL DATORE DI LAVORO O DALL'ENTE PENSIONISTICO IN BUSTA PAGA. Nel mese di luglio (agosto/settembre per i pensionati).			,00
164	IMPORTO CHE SARA' RIMBORSATO DALL'AGENZIA DELLE ENTRATE (dipendenti senza sostituto).			,00

IMPORTI DA VERSARE MOD F24 (730 DIPENDENTI SENZA SOSTITUTO)					
IMPORTI DA VERSARE - GIUGNO	CODICE TRIBUTO	ANNO DI RIFERIMENTO	CODICE REGIONE/COMUNE	IMPORTO DA VERSARE	
231 IRPEF	4001	2016		300	,00
232 ADDIZIONALE REGIONALE IRPEF	3801	2016		100	,00
233 ADDIZIONALE COMUNALE IRPEF	3844	2016		150	,00
234 PRIMA RATA ACCONTO IRPEF 2017	4033	2017			,00
235 ACCONTO 20% TASSAZIONE SEPARATA	4200	2016		400	,00
236 ACCONTO ADDIZIONALE COMUNALE 2017	3843	2017			,00
237 IMPOSTA SOSTITUTIVA PREMI DI RISULTATO	1816	2016			,00
238 CEDOLARE SECCA LOCAZIONI	1842	2016		650	,00
239 PRIMA RATA ACCONTO CEDOLARE SECCA 2017	1840	2017			,00
240 CONTRIBUTO DI SOLIDARIETA'	1683	2016			,00
241 Importi relativi al coniuge con domicilio diverso dal dichiarante	3801	2016			,00
242 ADDIZIONALE REGIONALE IRPEF	3844	2016			,00
243 ADDIZIONALE COMUNALE IRPEF	3843	2017			,00
IMPORTI DA VERSARE - NOVEMBRE					
244 SECONDA O UNICA RATA ACCONTO IRPEF 2017	4034	2017		150	,00
245 SECONDA O UNICA RATA ACCONTO CEDOLARE SECCA 2017	1841	2017		200	,00



## ESEMPIO 4

LIQUIDAZIONE DELLE IMPOSTE DEL DICHIARANTE		Codice Regione/Comune	CREDITI				DEBITI	
			Importi non rimborsabili	Credito	di cui da utilizzare in compensazione con F24	di cui da rimborsare	Importi da non versare	Importi da trattenere/versare
91	IRPEF		.00	300	.00	300	.00	.00
92	ADDITIONALE REGIONALE IRPEF		.00	.00	.00	.00	.00	100
93	ADDITIONALE COMUNALE IRPEF		.00	.00	.00	.00	.00	50
94	PRIMA RATA ACCONTO IRPEF 2017							.00
95	SECONDA O UNICA RATA ACCONTO IRPEF 2017							.00
96	ACCONTO 20% REDDITI TASSAZIONE SEPARATA						.00	.00
97	ACCONTO ADDIZIONALE COMUNALE 2017							.00
98	IMPOSTA SOSTITUTIVA PREMI DI RISULTATO						.00	.00
99	CEDOLARE SECCA LOCAZIONI		.00	.00	.00	.00	.00	500
100	PRIMA RATA ACCONTO CEDOLARE SECCA 2017							.00
101	SECONDA O UNICA RATA ACCONTO CEDOLARE SECCA 2017							100
102	CONTRIBUTO DI SOLIDARIETA'						.00	.00
LIQUIDAZIONE DELLE IMPOSTE DEL CONIUGE		Codice Regione/Comune	CREDITI				DEBITI	
			Importi non rimborsabili	Credito	di cui da utilizzare in compensazione con F24	di cui da rimborsare	Importi da non versare	Importi da trattenere/versare
111	IRPEF		.00	.00	.00	.00	.00	300
112	ADDITIONALE REGIONALE IRPEF		.00	50	.00	50	.00	.00
113	ADDITIONALE COMUNALE IRPEF		.00	.00	.00	.00	.00	100
114	PRIMA RATA ACCONTO IRPEF 2017							.00
115	SECONDA O UNICA RATA ACCONTO IRPEF 2017							150
116	ACCONTO 20% REDDITI TASSAZIONE SEPARATA						.00	400
117	ACCONTO ADDIZIONALE COMUNALE 2017							.00
118	IMPOSTA SOSTITUTIVA PREMI DI RISULTATO						.00	.00
119	CEDOLARE SECCA LOCAZIONI		.00	.00	.00	.00	.00	500
120	PRIMA RATA ACCONTO CEDOLARE SECCA 2017							.00
121	SECONDA O UNICA RATA ACCONTO CEDOLARE SECCA 2017							100
122	CONTRIBUTO DI SOLIDARIETA'						.00	.00

## RISULTATO DELLA LIQUIDAZIONE

MOD 730 ORDINARIO - IMPORTI DA TRATTENERE O DA RIMBORSARE				
	RICHIESTA DI RATEIZZAZIONE DEI VERSAMENTI DI SALDO E DEGLI EVENTUALI ACCONTI IN	RATE	SALDO E PRIMO ACCONTO	SECONDO O UNICO ACCONTO
161	IMPORTO CHE SARA' TRATTENUTO DAL DATORE DI LAVORO O DALL'ENTE PENSIONISTICO IN BUSTA PAGA. Saldo e primo acconto nel mese di luglio (agosto/settembre per i pensionati). Secondo o unico acconto nel mese di novembre. Nel caso di richiesta di rateizzazione il saldo ed il primo acconto saranno ripartiti in base al numero di rate richieste.		.00	.00
162	IMPORTO DA VERSARE CON IL MOD. F24 (dipendenti senza sostituto). Saldo e primo acconto nel mese di giugno. Secondo o unico acconto nel mese di novembre. Per il dettaglio delle imposte da versare vedere i righi da 231 a 245.		1.600	350
				Credito
163	IMPORTO CHE SARA' RIMBORSATO DAL DATORE DI LAVORO O DALL'ENTE PENSIONISTICO IN BUSTA PAGA. Nel mese di luglio (agosto/settembre per i pensionati).			.00
164	IMPORTO CHE SARA' RIMBORSATO DALL'AGENZIA DELLE ENTRATE (dipendenti senza sostituto)			.00

IMPORTI DA VERSARE MOD F24 (730 DIPENDENTI SENZA SOSTITUTO)					
IMPORTI DA VERSARE - GIUGNO	CODICE TRIBUTO	ANNO DI RIFERIMENTO	CODICE REGIONE/COMUNE	IMPORTO DA VERSARE	
231 IRPEF	4001	2016		300	.00
232 ADDIZIONALE REGIONALE IRPEF	3801	2016		100	.00
233 ADDIZIONALE COMUNALE IRPEF	3844	2016		50	.00
234 PRIMA RATA ACCONTO IRPEF 2017	4033	2017			.00
235 ACCONTO 20% TASSAZIONE SEPARATA	4200	2016		400	.00
236 ACCONTO ADDIZIONALE COMUNALE 2017	3843	2017			.00
237 IMPOSTA SOSTITUTIVA PREMI DI RISULTATO	1816	2016			.00
238 CEDOLARE SECCA LOCAZIONI	1842	2016		650	.00
239 PRIMA RATA ACCONTO CEDOLARE SECCA 2017	1840	2017			.00
240 CONTRIBUTO DI SOLIDARIETA'	1683	2016			.00
241 Importi relativi al coniuge con domicilio diverso dal dichiarante	3801	2016			.00
242 ADDIZIONALE REGIONALE IRPEF	3844	2016		100	.00
243 ADDIZIONALE COMUNALE IRPEF	3843	2017			.00
IMPORTI DA VERSARE - NOVEMBRE					
244 SECONDA O UNICA RATA ACCONTO IRPEF 2017	4034	2017		150	.00
245 SECONDA O UNICA RATA ACCONTO CEDOLARE SECCA 2017	1841	2017		200	.00

**15.8 MODELLO 730 DIPENDENTI SENZA SOSTITUTO D'IMPOSTA – PRINCIPI GENERALI PER LA GESTIONE ESITO CONTABILE A CREDITO NON SUPERIORE A 12 EURO**

Qualora l'esito contabile della dichiarazione riferito alle imposte da trattenere o rimborsare nel mese di luglio (somma algebrica di tutte le imposte a credito ed a debito del dichiarante e del coniuge) sia un importo a credito di ammontare non superiore a 12 euro, lo stesso non è oggetto di rimborso da parte dell'Agenzia delle entrate. Tale importo a credito deve essere imputato al dichiarante e/o al coniuge con riferimento ai singoli tributi che hanno concorso a determinarlo secondo il seguente ordine: Irpef, Cedolare secca, Addizionale regionale, Addizionale comunale.

Gli importi così determinati devono essere esposti nella colonna 5 dei righi da 191 a 198 per il dichiarante e nei righi da 211 a 218 per il coniuge.

I righi **195, 196, 215 e 216** (acconto 20% tassazione separata e Premio di risultato) possono essere compilati solo nel caso di **modello 730 integrativo**.

Si precisa che per quanto sopra esposto la somma degli importi indicati nella colonna 5 dei righi 198 e 218 del mod. 730-3 non potrà mai essere superiore a 12 euro.

Esempio

Credito Irpef 2.000

Debito Cedolare secca 1.990

Esito Contabile a Credito euro 10

Importo non rimborsabile 10 da riportare nella colonna 5 del rigo 191

**15.8.1 Modello 730 dipendenti senza sostituto d'imposta – Criteri di liquidazione esito contabile a credito non superiore a 12 euro - mod. 730 ordinario**

Di seguito si forniscono puntualmente i criteri da dottare per imputare l'esito contabile a credito di ammontare complessivo non superiore ad euro 12 alle singole imposte che hanno concorso a determinarlo.

Tale imputazione nel caso di dichiarazione presentata in forma congiunta avviene separatamente per il dichiarante e per il coniuge. In tal caso si deve prioritariamente imputare a ciascun dei due contribuenti l'eventuale quota di credito non superiore ad euro 12.

Successivamente si procede ad imputare alle imposte a credito di ciascun contribuente l'ammontare dell'importo non rimborsabile. L'imputazione alle singole imposte deve essere effettuata con il seguente ordine:

- Irpef
- Cedolare secca locazioni
- Addizionale regionale
- Addizionale comunale

Di seguito si fornisce la descrizione dei singoli passi da svolgere.

Si procede in tre fasi:

- Determinazione importo complessivo credito non rimborsabile
- Imputazione alle singole imposte dell'ammontare complessivo del credito non rimborsabile
- Determinazione degli importi da riportare nella colonna 5 dei righe da 191 a 194 per il dichiarante e nei righe da 211 a 214 per il coniuge.

**15.8.1.1 Determinazione importo complessivo da non rimborsare**

Determinare il Saldo contabile del dichiarante nel seguente modo:

**Saldo contabile dichiarante netto crediti quadro I =**

riga 91 col. 5 + riga 92 col. 5 + riga 93 col. 5 –  
riga 91 col. 7 - riga 92 col. 7 - riga 93 col. 7 -  
riga 94 col. 7 - riga 96 col. 7 - riga 97 col. 7 –  
riga 98 col. 7 + riga 99 col. 5 - riga 99 col. 7 -  
riga 100 col. 7

Il saldo contabile positivo esprime una posizione a credito per il contribuente, viceversa un saldo contabile negativo esprime una posizione a debito.

Determinare il saldo contabile del coniuge nel seguente modo:

**Saldo contabile coniuge netto crediti quadro I =**

riga 111 col. 5 + riga 112 col. 5 + riga 113 col. 5 –  
riga 111 col. 7 - riga 112 col. 7 - riga 113 col. 7 -  
riga 114 col. 7 - riga 116 col. 7 - riga 117 col. 7 –  
riga 118 col. 7 + riga 119 col. 3 - riga 119 col. 7 -  
riga 120 col. 7

Il saldo contabile positivo esprime una posizione a credito per il contribuente, viceversa un saldo contabile negativo esprime una posizione a debito.

Calcolare:

**Saldo Contabile Complessivo** = Saldo contabile dichiarante + Saldo contabile coniuge

Se il risultato di *Saldo Contabile Complessivo* è positivo, esso costituisce l'importo che dovrà essere rimborsato dall'agenzia delle entrate. Tale importo, **se di ammontare superiore ad euro 12**, deve essere riportato nel rigo 164 del mod. 730-3.

Nel caso in cui invece **l'importo non è superiore a euro 12**, genera un credito che non può essere rimborsato ma va imputato alle singole imposte che lo hanno generato con le modalità di seguito descritte. In tal caso è necessario distinguere tre situazioni:

- Dichiarazione non congiunta con esito contabile del dichiarante a credito ovvero Congiunta con esito contabile del dichiarante a credito ed esito contabile del coniuge a credito
- Dichiarazione congiunta con esito contabile del dichiarante a credito ed esito contabile del coniuge a debito
- Dichiarazione congiunta con esito contabile del dichiarante a debito ed esito contabile del coniuge a credito

**Dichiarazione non congiunta con esito contabile del dichiarante a credito ovvero congiunta con esito contabile del dichiarante a credito ed esito contabile del coniuge a credito**

Tot\_Credito\_Dichiarante = Saldo contabile dichiarante

Tot\_Credito\_Coniuge = Saldo contabile coniuge

**Dichiarazione congiunta con esito contabile del dichiarante a credito ed esito contabile del coniuge a debito**

Tot\_Credito\_Dichiarante = Saldo Contabile Complessivo

Tot\_Credito\_Coniuge = zero

**Dichiarazione congiunta con esito contabile del dichiarante a debito ed esito contabile del coniuge a credito**

Tot\_Credito\_Dichiarante = zero

Tot\_Credito\_Coniuge = Saldo Contabile Complessivo

### 15.8.1.2 Imputazione alle singole imposte dell'importo complessivo a credito non rimborsabile

#### **DICHIARANTE:**

Credito\_Rigo\_91 = minore importo tra col. 5 rigo 91 e *Tot\_Credito\_Dichiarante*

**Credito\_Rigo\_99** = minore importo tra col. 5 rigo 99 e (*Tot\_Credito\_Dichiarante* – Credito\_Rigo\_91)  
(ridurre a zero negativo)

**Credito\_Rigo\_92** = minore importo tra col. 5 rigo 92 e (*Tot\_Credito\_Dichiarante* – Credito\_Rigo\_91 – Credito\_Rigo\_99) (ridurre a zero negativo)

**Credito\_Rigo\_93** = minore importo tra col. 5 rigo 93 e (*Tot\_Credito\_Dichiarante* – Credito\_Rigo\_91 – Credito\_Rigo\_99 – Credito\_Rigo\_92) (ridurre a zero negativo)

#### **CONIUGE:**

**Credito\_Rigo\_111** = minore importo tra col. 5 rigo 111 e *Tot\_Credito\_Coniuge*

**Credito\_Rigo\_119** = minore importo tra col. 5 rigo 119 e (*Tot\_Credito\_Coniuge* – Credito\_Rigo\_111)  
(ridurre a zero negativo)

**Credito\_Rigo\_112** = minore importo tra col. 5 rigo 112 e (*Tot\_Credito\_Coniuge* – Credito\_Rigo\_111 – Credito\_Rigo\_119) (ridurre a zero negativo)

**Credito\_Rigo\_113** = minore importo tra col. 5 rigo 113 e (*Tot\_Credito\_Coniuge* – Credito\_Rigo\_111 – Credito\_Rigo\_119 – Credito\_Rigo\_112) (ridurre a zero negativo)

### 15.8.1.3 Determinazione degli importi da riportare nei rigi da 191 a 194 e da 211 a 214

Rigo 191 col. 5 mod. 730-3 = Credito\_Rigo\_91

Rigo 192 col. 5 mod. 730-3 = Credito\_Rigo\_92

Rigo 193 col. 5 mod. 730-3 = Credito\_Rigo\_93

Rigo 194 col. 5 mod. 730-3 = Credito\_Rigo\_99

Rigo 211 col. 5 mod. 730-3 = Credito\_Rigo\_111

Rigo 212 col. 5 mod. 730-3 = Credito\_Rigo\_112

Rigo 213 col. 5 mod. 730-3 = Credito\_Rigo\_113

Rigo 214 col. 5 mod. 730-3 = Credito\_Rigo\_119

**15.8.1.4 Modello 730 dipendenti senza sostituto d'imposta – esempi credito non superiore a 12 euro - mod. 730 ordinario**

Si propongono i seguenti esempi.

Negli esempi che seguono le immagini sono relative al modello 730 2014, che per la parte interessata non ha subito modifiche sostanziali di struttura. Pertanto, nei rigli i riferimenti al 2014 si intendono relativi all'anno **2018**.

**Esempio 1**

Credito Irpef 2.000

Quadro I = 600

Debito Cedolare secca 1.390

Esito Contabile a Credito euro 10

Credito da quadro I = 600, da riportare nella colonna 4 del rigo 191

Importo non rimborsabile = 10, da riportare nella colonna 5 del rigo 191

(si evidenzia che l'importo di euro 10 non deve essere riportato nel rigo 164 del mod. 730-3)

**QUADRO I IMPOSTE DA COMPENSARE**

11 Indicare l'importo delle imposte da versare con il Mod. F24 utilizzando in compensazione il credito che risulta dal Mod. 730  oppure

**FIRMA DELLA DICHIARAZIONE**

LIQUIDAZIONE DELLE IMPOSTE DEL DICHIARANTE		Codice Regione/ Comune	CREDITI				DEBITI	
			Importi non rimborsabili	Credito	di cui da versare in compensazione con F24	di cui da rimborsare	Importi da non versare	Importi da trattenere/ versare
91	IRPEF		.00	2.000 .00	600 .00	1.400 .00	.00	.00
92	ADDITIONALE REGIONALE IRPEF		.00	.00	.00	.00	.00	.00
93	ADDITIONALE COMUNALE IRPEF		.00	.00	.00	.00	.00	.00
94	PRIMA RATA ACCONTO IRPEF 2014							.00
95	SECONDA O UNICA RATA ACCONTO IRPEF 2014							.00
96	ACCONTO 20% REDDITI TASSAZIONE SEPARATA						.00	.00
97	ACCONTO ADDIZIONALE COMUNALE 2014							.00
98	IMPOSTA SOSTITUTIVA INCREMENTO PRODUTTIVITA'						.00	.00
99	CEDOLARE SECCA LOCAZIONI		.00	.00	.00	.00	.00	1.390 .00

**DATI PER LA COMPILAZIONE DEL MODELLO F24**

CREDITI DA UTILIZZARE IN COMPENSAZIONE MOD F24	CODICE TRIBUTO	ANNO DI RIMBORSO	Codice Regione/ Comune	Credito (da Quadro I)	Importo non rimborsabile (da versare in F24)	Importo da rimborsare (da versare in F24)
191 IRPEF	4001	2013		600 .00	10 .00	.00
192 ADDIZIONALE REGIONALE IRPEF	3801	2013		.00	.00	.00
193 ADDIZIONALE COMUNALE IRPEF	3844	2013		.00	.00	.00



**Esempio 2**

Quadro I = 495

Credito Irpef 500

Credito Addizionale regionale 795

Credito Addizionale comunale 100

Debito acconto tassazione separata 1.000

Credito cedolare secca 110

Credito da quadro I = 495, da riportare nella colonna 4 del rigo 191

Esito Contabile a Credito= euro 10 (5 + 795 + 100 -1.000 +110)

Importo non rimborsabile = 10, da imputare nel seguente ordine: Irpef = 5, Cedolare secca = 5 (si evidenzia che l'importo di euro 10 non deve essere riportato nel rigo 164 del mod. 730-3)

QUADRO I IMPOSTE DA COMPENSARE									
11	Indicare l'importo delle imposte da versare con il Mod. F24 utilizzando in compensazione il credito che risulta dal Mod. 730		495,00		oppure		Barrare la casella per utilizzare in compensazione con il Mod. F24 l'intero credito che risulta dal Mod. 730 (che quindi non sarà rimborsato dal sostituto d'imposta)		<input type="checkbox"/>

LIQUIDAZIONE DELLE IMPOSTE DEL DICHIARANTE		Codice Regione/ Comune	CREDITI				DEBITI	
			Importi non rimborsabili	Credito	di cui da utilizzare in compensazione con F24	di cui da rimborsare	Importi da non versare	Importi da trattenere/versare
91	IRPEF		00	500	495	5	00	00
92	ADDITIONALE REGIONALE IRPEF		00	795	00	795	00	00
93	ADDITIONALE COMUNALE IRPEF		00	100	00	100	00	00
94	PRIMA RATA ACCONTO IRPEF 2014							00
95	SECONDA O UNICA RATA ACCONTO IRPEF 2014							00
96	ACCONTO 20% REDDITI TASSAZIONE SEPARATA						00	1.000
97	ACCONTO ADDIZIONALE COMUNALE 2014							00
98	IMPOSTA SOSTITUTIVA INCREMENTO PRODUTTIVITA'						00	00
99	CEDOLARE SECCA LOCAZIONI		00	110	00	110	00	00
100	PRIMA RATA ACCONTO CEDOLARE SECCA 2014							00
101	SECONDA O UNICA RATA ACCONTO CEDOLARE SECCA 2014							00
102	CONTRIBUTO DI SOLIDARIETA'						00	00

DATI PER LA COMPILAZIONE DEL MODELLO F24							
CREDITI DA UTILIZZARE IN COMPENSAZIONE MOD F24		CODICE TRIBUTO	ANNO DI RILEVAMENTO	Codice Regione/ Comune	Credito (da Quadro I)	Importi senza scature (credito non superiore a 12 euro)	
DICHIARANTE	191	IRPEF	4001	2013	495	00	5
	192	ADDITIONALE REGIONALE IRPEF	3801	2013		00	00
	193	ADDITIONALE COMUNALE IRPEF	3844	2013		00	00
	194	CEDOLARE SECCA LOCAZIONI	1842	2013		00	5
	195	SOLO ACCONTO 20% TASSAZIONE SEPARATA	4200	2013			00
	196	MODELLO 730 IMPOSTA SOSTITUTIVA PRODUTTIVITA'	1816	2013			00
	197	INTEGRATIVO CONTRIBUTO DI SOLIDARIETA'	1683	2013			00
198	TOTALE					00	00

**15.8.2 Modello 730 dipendenti senza sostituto d'imposta – Criteri di liquidazione esito contabile a credito non superiore a 12 euro - mod. 730 integrativo**

Se la somma degli importi indicati nella colonna 5 dei righi da 171 a 176 non è superiore ad euro 12, l'importo non è rimborsabile e non può essere indicato nel rigo 179. Il credito può essere utilizzato in compensazione nel mod. F24 e pertanto lo stesso va riportato nella colonna 5 dei righi da 191 a 218 con le seguenti modalità:

<b>DATI PER LA COMPILAZIONE DEL MODELLO F24</b> <b>CREDITI DA UTILIZZARE IN COMPENSAZIONE</b> <b>(Modello 730 Integrativo 2018 dipendente senza sostituto d'imposta)</b>			
Riportare l'importo di	Col. 2 Rigo 171	nel campo	Col. 5 Rigo 191
Riportare l'importo di	Col. 2 Rigo 172	nel campo	Col. 5 Rigo 192
Riportare l'importo di	Col. 2 Rigo 173	nel campo	Col. 5 Rigo 193
Riportare l'importo di	Col. 2 Rigo 174	nel campo	Col. 5 Rigo 195
Riportare l'importo di	Col. 2 Rigo 175	nel campo	Col. 5 Rigo 196
Riportare l'importo di	Col. 2 Rigo 176	nel campo	Col. 5 Rigo 194
Riportare l'importo di	Col. 4 Rigo 171	nel campo	Col. 5 Rigo 211
Riportare l'importo di	Col. 4 Rigo 172	nel campo	Col. 5 Rigo 212
Riportare l'importo di	Col. 4 Rigo 173	nel campo	Col. 5 Rigo 213
Riportare l'importo di	Col. 4 Rigo 174	nel campo	Col. 5 Rigo 215
Riportare l'importo di	Col. 4 Rigo 175	nel campo	Col. 5 Rigo 216
Riportare l'importo di	Col. 4 Rigo 176	nel campo	Col. 5 Rigo 214
Riportare il codice di	Col. 1 Rigo 172	nel campo	Col. 3 Rigo 192
Riportare il codice di	Col. 1 Rigo 173	nel campo	Col. 3 Rigo 193
Riportare il codice di	Col. 3 Rigo 172	nel campo	Col. 3 Rigo 212
Riportare il codice di	Col. 3 Rigo 173	nel campo	Col. 3 Rigo 213

## **16 LIQUIDAZIONE DELL'IRPEF, DELL'ADDIZIONALE REGIONALE, DELL'ADDIZIONALE COMUNALE, DELLA CEDOLARE SECCA E COMPILAZIONE DEL MOD. 730-3 "PROSPETTO DI LIQUIDAZIONE"**

### **16.1 DATI IDENTIFICATIVI DEL SOSTITUTO D'IMPOSTA, DEL C.A.F. O DEL PROFESSIONISTA ABILITATO E DEI DICHIARANTI**

#### **16.1.1 Istruzioni per la compilazione del modello 730-3 cartaceo**

Di seguito si riportano le indicazioni da osservare nel caso in cui l'assistenza fiscale sia stata prestata da un sostituto d'imposta, da un CAF, da un professionista abilitato ovvero da una Associazione professionale di cui all'art. 5, comma 3, lettera c) del TUIR.

##### **Assistenza fiscale prestata dal Sostituto d'imposta**

Nel caso di assistenza fiscale prestata dal sostituto d'imposta indicare nel rigo "*Sostituto d'imposta o C.A.F. o professionista abilitato*" del prospetto di liquidazione da consegnare al contribuente le seguenti informazioni:

- il codice fiscale, il cognome e il nome del sostituto d'imposta che ha prestato l'assistenza fiscale, se trattasi di persona fisica, ovvero, il codice fiscale e la denominazione del sostituto d'imposta che ha prestato l'assistenza, se trattasi di persona giuridica o società di persone o soggetti ad esse equiparate.

**Si precisa che, l'assistenza fiscale si intende prestata dal sostituto d'imposta anche se il modello 730 deriva da una dichiarazione precompilata dall'Agenzia delle entrate, accettata o modificata dal contribuente tramite sostituto d'imposta.**

##### **Assistenza fiscale prestata dal C.A.F.**

Nel caso di assistenza fiscale prestata dal CAF indicare nel prospetto di liquidazione da consegnare al contribuente le seguenti informazioni:

- nel rigo "*Sostituto d'imposta o C.A.F. o professionista abilitato*", il codice fiscale, la denominazione e il numero di iscrizione all'Albo dei Centri di assistenza fiscale per lavoratori dipendenti e pensionati;
- nel rigo "*Responsabile dell'assistenza fiscale*", il codice fiscale, il cognome e il nome del responsabile del CAF.

##### **Assistenza fiscale prestata dal Professionista abilitato**

Nel caso di assistenza fiscale prestata dal professionista abilitato indicare nel rigo "*Sostituto d'imposta o C.A.F. o professionista abilitato*", " del prospetto di liquidazione da consegnare al contribuente il codice fiscale, il cognome ed il nome del professionista abilitato che ha prestato l'assistenza.

##### **Assistenza fiscale prestata dall' Associazione professionale**

Nel caso di assistenza fiscale prestata da un'Associazione professionale di cui all'art. 5, comma 3, lettera c) del TUIR, è necessario indicare, nel prospetto di liquidazione da consegnare al contribuente le seguenti informazioni:

- nel rigo "*Sostituto d'imposta o C.A.F. o professionista abilitato*" il codice fiscale e la denominazione dell'Associazione professionale di cui fa parte il singolo professionista abilitato che ha prestato l'assistenza;
- nel rigo "*Responsabile dell'Assistenza fiscale*" il codice fiscale, il cognome ed il nome del professionista associato che ha sottoscritto il prospetto di liquidazione, assumendo la responsabilità dell'assistenza.

##### **Dichiarazione Precompilata e Assistenza fiscale prestata dall'Agenzia delle entrate**

Nel caso di dichiarazione precompilata accettata o modificata dal contribuente in forma diretta (tramite l'apposita applicazione resa disponibile dall'Agenzia delle entrate - c.d. 730 Web), si intende che l'assistenza fiscale sia prestata dall'Agenzia delle entrate.

### **16.1.2 Dati assistenza fiscale da riportare nel flusso telematico**

Nel tracciato telematico del modello 730 sono previsti dei campi riservati all'esposizione dei dati relativi al soggetto che ha prestato l'assistenza fiscale, distinti per tipologia di soggetto.

L'indicazione del soggetto che ha prestato l'assistenza fiscale e della data di consegna del mod. 730 sono obbligatori.

A seconda della tipologia del soggetto che ha prestato assistenza fiscale, il relativo campo previsto nelle specifiche tecniche XML del modello 730 dovrà assumere uno dei seguenti valori:

- "1" se l'assistenza fiscale è stata prestata dal sostituto;
- "2" se l'assistenza fiscale è stata prestata dal CAF.
- "3" se l'assistenza fiscale è stata prestata da un professionista abilitato (legge 2/12/2005 n. 248 art. 3-bis, comma 10 e art. 7-quinquies, comma 1)
- "4" se l'assistenza fiscale è stata prestata da una Associazione professionale
- "5" se l'assistenza fiscale è stata prestata dall'Agenzia delle entrate. L'assistenza fiscale si intende prestata dall'Agenzia delle entrate solo nel caso di dichiarazione precompilata accettata o modificata dal contribuente in forma diretta tramite l'apposita applicazione resa disponibile dall'Agenzia delle entrate - c.d. 730 Web.

Per ogni tipologia è prevista la compilazione di una apposita sezione. E' obbligatoria la compilazione di una sezione e le cinque sezioni sono tra loro alternative.

Di seguito si riportano le indicazioni da osservare per la trasmissione telematica della dichiarazione nel caso in cui l'assistenza fiscale sia stata prestata da un sostituto d'imposta, da un CAF, da un professionista abilitato ovvero da una Associazione professionale di cui all'art. 5, comma 3, lettera c) del TUIR. Si rimanda, inoltre, alle ulteriori indicazioni fornite nelle specifiche tecniche XML del modello 730.

#### **Assistenza fiscale prestata dal Sostituto d'imposta**

Nel caso di assistenza fiscale prestata dal sostituto d'imposta (tipologia del soggetto che ha prestato assistenza fiscale impostato ad "1"), nella fornitura telematica da trasmettere all'amministrazione Finanziaria dovrà essere riportato il codice fiscale del sostituto.

#### **Assistenza fiscale prestata dal C.A.F**

Nel caso di assistenza fiscale prestata dal CAF (tipologia del soggetto che ha prestato assistenza fiscale impostato ad "2") indicare nella fornitura telematica da trasmettere all'amministrazione Finanziaria le seguenti informazioni:

- Codice fiscale del CAF che ha prestato l'assistenza fiscale indicato nel mod. 730-3  
Il codice fiscale indicato deve essere uno di quelli presenti nell'albo CAF dipendenti. L'indicazione di un codice fiscale non compreso nell'albo CAF dipendenti determina lo scarto della dichiarazione in fase di accettazione. Il codice fiscale deve essere inoltre uguale a quello del fornitore.
- Denominazione del CAF (indicata nel mod 730-3)
- Numero di iscrizione all'Albo del CAF (indicato nel mod. 730-3)
- Codice fiscale del responsabile dell'assistenza fiscale
- Cognome del responsabile dell'assistenza fiscale indicato nel mod. 730-3
- Nome del responsabile dell'assistenza fiscale indicato nel mod. 730-3

Dall'anno di imposta 2015 occorre indicare la sede presso la quale è stata svolta l'attività di assistenza fiscale. Se l'assistenza fiscale è prestata presso la sede centrale del Caf, occorre barrare la relativa casella che attesta che il modello 730 non è stato elaborato presso una sede periferica o tramite una società di servizi

Qualora l'assistenza fiscale sia stata svolta tramite una società di servizi, o presso una sede periferica del CAF o della società di servizi, è necessario indicare le seguenti informazioni:

- Codice fiscale della società di servizi;

- Progressivo di identificazione della sede periferica del CAF o della sede periferica della società di servizi.

**Il codice fiscale della società di servizi** è quello comunicato dal CAF all'Agenzia delle entrate con la trasmissione telematica dei dati relativi all'Albo CAF (Modello comunicazione dati albo dei CAF). Si precisa che in sede di accoglimento delle dichiarazioni trasmesse in via telematica, costituirà oggetto di scarto della dichiarazione, senza possibilità di conferma della stessa, l'indicazione di un codice fiscale della società di servizi che, anche se formalmente corretto, non risulti registrato presso l'Anagrafe Tributaria.

**Il progressivo di identificazione della sede periferica** deve essere quello comunicato dall'Agenzia delle entrate in sede di ricevuta degli invii effettuati telematicamente per l'albo CAF. Il campo, lungo 5 caratteri, può contenere solo valori numerici diversi dallo zero.

Qualora il codice fiscale della società di servizi e il Progressivo di identificazione della sede periferica siano entrambe assenti, deve risultare barrata la casella che attesta che, il modello 730 in oggetto non è stato elaborato presso una sede periferica o tramite una società di servizi. Viceversa, la casella non può risultare barrata in presenza del codice fiscale della società di servizi e/o del Progressivo di identificazione della sede periferica. La non conformità dei dati alle indicazioni sopra riportate costituirà oggetto di scarto della dichiarazione, senza possibilità di conferma della stessa.

Per la definizione dei campi si rimanda all'indicazioni fornite con le specifiche tecniche xml del mod. 730/2018.

Di seguito si riporta uno schema che descrive i casi di corretta compilazione delle informazioni di cui sopra:

ELENCO DEI CASI DI CORRETTA COMPILAZIONE		
Casella che attesta che il modello 730 non è stato elaborato presso una sede periferica o tramite una società di servizi	Codice fiscale della società di servizi	Progressivo di identificazione della sede periferica del CAF o della sede periferica della società di servizi
Barrata	Non Compilato	Non Compilato
NON Barrata	Non Compilato	Compilato
NON Barrata	Compilato	Non Compilato
NON Barrata	Compilato	Compilato

#### **Assistenza fiscale prestata dal Professionista abilitato**

Nel caso di assistenza fiscale prestata dal professionista abilitato, indicare nella fornitura telematica da trasmettere all'amministrazione Finanziaria le seguenti informazioni:

- Codice fiscale del professionista abilitato che ha prestato l'assistenza fiscale (indicato nel mod. 730-3). Il codice fiscale deve essere uguale a quello del fornitore.
- Cognome del professionista abilitato che ha prestato l'assistenza fiscale (indicato nel mod. 730-3)
- Nome del professionista abilitato che ha prestato l'assistenza fiscale (indicato nel mod. 730-3)
- Sesso del professionista abilitato che ha prestato l'assistenza fiscale
- Data di nascita del professionista abilitato che ha prestato l'assistenza fiscale
- Comune o stato estero di nascita del professionista abilitato che ha prestato l'assistenza fiscale
- Sigla della provincia di nascita del professionista abilitato che ha prestato l'assistenza fiscale

#### **Assistenza fiscale prestata dall'Associazione professionale**

Nel caso di assistenza fiscale prestata da un'Associazione professionale di cui all'art. 5, comma 3, lettera c) del TUIR, è necessario indicare nella fornitura telematica da trasmettere all'amministrazione Finanziaria le seguenti informazioni:

- Codice fiscale dell'Associazione professionale che ha prestato l'assistenza fiscale.  
Il codice fiscale deve essere uguale a quello del fornitore.
- Denominazione dell'Associazione professionale che ha prestato l'assistenza fiscale
- Codice fiscale del professionista che ha sottoscritto il mod. 730-3
- Cognome del professionista che ha sottoscritto il mod. 730-3
- Nome del professionista che ha sottoscritto il mod. 730-3
- Sesso del professionista abilitato che ha sottoscritto il mod. 730-3
- Data di nascita del professionista che ha sottoscritto il mod. 730-3
- Comune o stato estero di nascita del professionista che ha sottoscritto il mod. 730-3
- Sigla della provincia di nascita del professionista che ha sottoscritto il mod. 730-3

**Dichiarante Coniuge dichiarante**

Riportare il codice fiscale, il cognome e il nome del dichiarante e, in caso di dichiarazione congiunta, del coniuge dichiarante, rilevati dal Mod. 730.

**16.2 COMUNICAZIONE RELATIVE AGLI ESITI DELLA LIQUIDAZIONE DELLE DICHIARAZIONI DIRETTAMENTE AL CAF**

E' prevista la possibilità per il contribuente di chiedere, barrando la casella posta nel riquadro previsto per la sottoscrizione della dichiarazione, di essere informato direttamente dal CAF circa eventuali comunicazioni dell'Agenzia delle Entrate relative alla propria dichiarazione.

Il CAF o il professionista abilitato deve informare il contribuente di voler o meno effettuare tale servizio utilizzando le apposite caselle della ricevuta mod. 730-2; inoltre, nel caso in cui il CAF effettui tale servizio, deve barrare la relativa casella posta nella parte in alto del mod. 730-3.

Pertanto, la casella presente nel mod. 730-3 potrà risultare barrata solo in presenza della richiesta da parte del contribuente (casella posta nel riquadro previsto per la sottoscrizione della dichiarazione barrata).

Nel caso di dichiarazione congiunta l'eventuale scelta deve essere effettuata da entrambi i coniugi (casella posta nel riquadro previsto per la sottoscrizione della dichiarazione barrata sia nel modello del dichiarante che nel modello del coniuge dichiarante). In presenza della scelta effettuata da uno solo dei coniugi, la richiesta non può ritenersi validamente effettuata e pertanto non potrà essere barrata la casella presente nel mod. 730-3. In tale caso, la casella barrata da uno solo dei coniugi deve considerarsi assente e pertanto non deve essere risultare barrata sia nel modello cartaceo da consegnare al contribuente che nella fornitura da trasmettere in via telematica all'Agenzia delle Entrate. Di tale circostanza deve essere data comunicazione nelle annotazioni al contribuente.

Nel caso di dichiarazione presentata per conto di un altro contribuente, la scelta deve ritenersi validamente effettuata anche se la relativa casella risulta barrata in uno solo dei due modelli (modello del dichiarante e/o modello del rappresentante o tutore).

### 16.3 RIEPILOGO DEI REDDITI – RIGHI DA 1 A 7 DEL MOD. 730-3

**Al rigo 1** colonna 1 e/o 2 devono essere riportati i totali dei redditi dominicali dei terreni, determinati sulla base dei dati rilevati dal Quadro A del Mod. 730. Pertanto nel rigo 1 deve essere riportato l'importo **“Totale-Dominicale-Tassazione-Ordinaria”** determinato secondo quanto indicato nel paragrafo **“REDDITI DEI TERRENI”**.

**Al rigo 2** colonna 1 e/o 2 devono essere riportati i totali dei redditi agrari dei terreni, determinati sulla base dei dati rilevati dal Quadro A del Mod. 730. Pertanto nel rigo 1 deve essere riportato l'importo **“Totale-Agrario-Tassazione-Ordinaria”** determinato secondo quanto indicato nel paragrafo **“REDDITI DEI TERRENI”**.

**Al rigo 3** colonna 1 e/o 2 deve essere riportato il totale dei redditi dei fabbricati da assoggettare a tassazione ordinaria determinati sulla base dei dati rilevati dal Quadro B del Mod. 730 secondo quanto indicato al paragrafo **“MODALITÀ DI CALCOLO DEL REDDITO DEI FABBRICATI”**. **Pertanto in tale rigo deve essere riportato l'ammontare dei redditi dei fabbricati per i quali non si è optato per la cedolare secca e che sono imponibili ai fini Irpef. Tale importo è quello che è stato definito “Totale-Imponibile-Fabbricati-Tassazione-Ordinaria”.**

**Al rigo 4** colonna 1 e/o 2 deve essere riportata la somma dei redditi di lavoro dipendente ed assimilati dichiarati nelle sezioni I e II del Quadro C del modello 730. Per la determinazione dell'importo da indicare nel rigo 4 si deve tenere conto anche delle indicazioni fornite **nel paragrafo relativo ai “Frontalieri” ed in quello relativo a “Agevolazioni particolari (Campione d'Italia e Pensione Orfani)”**.

**Al rigo 5** colonna 1 e/o 2 deve essere riportato il totale degli altri redditi calcolato sulla base dei dati indicati:

- Nella sezione I del Quadro D del Mod. 730. Se nel rigo **D4** colonna 1 è stato indicato il codice **7**, agli altri redditi da riportare nel rigo 5 del mod. 730-3 deve essere sommato, non l'importo del rigo **D4** **colonna 4**, ma l'importo determinato secondo le modalità descritte nella sezione “attività sportive dilettantistiche” del paragrafo 7.5 (**MODALITÀ DI CALCOLO – REDDITI QUADRO D SEZ I**) e denominato “C4”;
- nella sezione II del Quadro D se il contribuente ha scelto la tassazione ordinaria (redditi di cui al rigo **D6** colonna 4 per i quali la relativa casella di colonna 2 è barrata e redditi di cui al rigo **D7** colonna 4 per i quali la relativa casella di colonna 2 è barrata).
- Come già precisato nelle istruzioni relative al quadro D, **non concorrono al complessivo** e pertanto non devono essere comprese nell'importo da indicare nel rigo 5 del mod. 730-3 i seguenti importi:
  - 1) **importo indicato nel rigo D4 con codice 8** (immobili situati all'estero, tale reddito infatti non concorre al complessivo e confluisce nel rigo 147 del mod. 730-3)
  - 2) **importo indicato nel rigo D4 con codice 10 e colonna 2 barrata** (reddito diverso derivante da Locazioni Brevi assoggettato a cedolare secca, tale reddito infatti non concorre al complessivo e confluisce nel rigo 6 del mod. 730-3)
  - 3) **importo indicato nel rigo D5 con codice 4** (noleggio occasionale imbarcaz.)

**Al rigo 6** colonna 1 e/o 2 deve essere riportato il totale dei redditi dei fabbricati da assoggettare a cedolare secca determinati sulla base dei dati rilevati dal Quadro B del Mod. 730 secondo quanto indicato al paragrafo **“MODALITÀ DI CALCOLO DEL REDDITO DEI FABBRICATI”**. Pertanto, in tale rigo, deve essere riportato l'ammontare dei redditi dei fabbricati per i quali si è optato per la cedolare secca. In particolare deve essere riportata la somma dell'imponibile dei fabbricati da assoggettare ad imposta sostitutiva nella misura del 21% e dell'imponibile dei fabbricati da assoggettare ad imposta sostitutiva nella misura del 10%. Tali importi sono quelli che sono stati definiti rispettivamente come **“Totale-Imponibile-Fabbricati-Cedolare-Aliquota Ordinaria”** e **“Totale-Imponibile-Fabbricati-Cedolare-Aliquota Agevolata”**.

**Da quest'anno, inoltre, si deve tenere conto anche dell'ammontare dei redditi diversi derivanti dalla locazione di immobili da assoggettare a cedolare secca con aliquota del 21%. Si rimanda alle indicazioni fornite con le istruzioni del quadro D.**

**Pertanto, ai fini dell'importo da indicare nel rigo 6 del mod. 730-3 calcolare prioritariamente:**



- **Rigo\_6A** (Aliquota Ordinaria) = Totale-Imponibile-Fabbricati-Cedolare-Aliquota Ordinaria + **Totale-Imponibile-Cedolare-Redditi Diversi** (determinato con riferimento alle istruzioni del quadro D);
- **Rigo\_6B** (Aliquota agevolata) = Totale-Imponibile-Fabbricati-Cedolare-Aliquota Agevolata

**Rigo 6 = Rigo\_6A + Rigo\_6B;**

Nel tracciato telematico che contiene i dati relativi al modello 730 da trasmettere all'Agenzia delle Entrate dovrà essere data distinta evidenza dell'imponibile da assoggettare ad aliquota del 21 %, **comprensivo di Totale-Imponibile-Cedolare-Redditi Diversi (Rigo\_6A), e dell'imponibile da assoggettare ad aliquota del 10% (Rigo\_6B).**

Per le ulteriori modalità operative con le quali riportare nel flusso telematico le suddette informazioni, si rimanda alle indicazioni fornite con le specifiche tecniche del mod 730.

**Al rigo 7** colonna 1 e/o 2 deve essere riportato il totale dei redditi dei fabbricati destinati ad abitazione principale e relative pertinenze per i quali non è dovuta l'IMU; Tale importo costituisce l'ammontare complessivo della deduzione per abitazione principale e sue pertinenze e pertanto tale importo deve essere riportato anche nel rigo 12 del mod. 730-3.

#### **16.4 CALCOLO DEL REDDITO IMPONIBILE E DELL'IMPOSTA LORDA RIGHI DA 11 A 16 DEL MOD. 730-3**

##### **Reddito complessivo – rigo 11 mod. 730-3**

Verificare se il contribuente ha percepito redditi per lavori socialmente utili in regime agevolato (redditi dichiarati nella sezione I del quadro C, righe da C1 a C3, con la relativa casella di colonna 1 impostata a "3"). Tale situazione in caso di dichiarazione congiunta deve essere verificata singolarmente per il dichiarante e per il coniuge.

Se il contribuente ha percepito tali tipologie di redditi, calcolare il relativo ammontare (Totale redditi per lavoro socialmente utile) sommando i redditi dei righe da C1 a C3 della sez. I del quadro C per i quali è stato indicato il codice "3" nella relativa casella di colonna 1.

- 1) Per il contribuente per il quale NON risultano presenti tali tipologie di reddito, il reddito complessivo del rigo 11 è pari alla somma degli importi dei righe da 1 a 5 **e del rigo 7** (colonna 1 per il dichiarante e colonna 2 per il coniuge).
- 2) Per il contribuente per il quale risultano presenti tali tipologie di reddito ma la somma degli importi dei righe da 1 a 5 (colonna 1 per il dichiarante e colonna 2 per il coniuge) diminuita del Totale redditi per lavoro socialmente utile (come sopra determinato) è superiore a euro 9.296, il reddito complessivo del rigo 11 è pari alla somma degli importi dei righe da 1 a 5 **e del rigo 7**.
- 3) Per il contribuente per il quale risultano presenti tali tipologie di reddito e la somma degli importi dei righe da 1 a 5 (colonna 1 per il dichiarante e colonna 2 per il coniuge) diminuita del Totale redditi per lavoro socialmente utile (come sopra determinato) è inferiore o uguale a euro 9.296, il reddito complessivo del rigo 11 è pari, alla somma degli importi dei righe da 1 a 5 **e del rigo 7** diminuita del Totale redditi per lavoro socialmente utile.

##### **Redditi per lavori socialmente utili. Precisazioni**

Per le somme trattenute dal sostituto d'imposta (sia IRPEF che Addizionale regionale all'IRPEF) sui redditi erogati per lavoro socialmente utile, il soggetto che presta l'assistenza fiscale non deve procedere ad una riliquidazione di tali importi nel caso in cui, con riferimento alle istruzioni relative al **rigo 11** del prospetto di liquidazione (reddito complessivo), tali redditi non concorrano alla determinazione dell'importo da riportare nel **rigo 11**.

##### **Reddito complessivo di importo pari a zero. Precisazioni**

Si precisa che, anche nel caso di reddito complessivo pari a zero (**rigo 11** del mod. 730-3), devono comunque essere compilati tutti i successivi rigi del prospetto di liquidazione sia nel modello 730 cartaceo consegnato al contribuente che nella fornitura trasmessa in via telematica all'Agenzia delle Entrate.

**Oneri deducibili – rigo 13 del mod. 730-3**

Alle colonne 1 e/o 2 del rigo 13 vanno riportate le somme degli oneri deducibili dichiarati rispettivamente dal Dichiarante e dal Coniuge dichiarante nella Sez. II del Quadro E, tenendo conto degli eventuali abbattimenti effettuati in sede di controllo.

**Reddito imponibile - rigo 14 del mod. 730-3**

Determinare, rispettivamente per il dichiarante e per il coniuge, il reddito imponibile con le seguenti modalità:

Rigo 14 = rigo 11 – rigo 12 – rigo 13

se il risultato è negativo deve essere ricondotto a zero.

**Compensi per attività sportive dilettantistiche con ritenuta a titolo d'imposta rigo 15 del mod. 730-3**

Riportare l'importo dei compensi percepiti per attività sportive dilettantistiche assoggettate a ritenute a titolo d'imposta. A tal fine deve essere indicato l'importo determinato secondo le modalità descritte nella sezione "attività sportive dilettantistiche" del paragrafo "*MODALITÀ DI CALCOLO – REDDITI QUADRO D SEZI I*" e denominato "C3".

**16.5 IMPOSTA LORDA – RIGO 16 DEL MOD. 730-3**

Se non sono stati indicati compensi per attività sportive dilettantistiche (rigo **D4** codice **7**), determinare l'importo dell'imposta lorda (Rigo **16**) calcolata sugli importi del **rigo 14** utilizzando la tabella di seguito riportata.

TABELLA CALCOLO DELL'IRPEF							
REDDITO				ALIQUOTA	IMPOSTA DOVUTA		
		fino a euro	15.000,00	23			
oltre euro	15.000,00	fino a euro	28.000,00	27	3.450,00	+ 27% parte eccedente	15.000,00
oltre euro	28.000,00	fino a euro	55.000,00	38	6.960,00	+ 38 % parte eccedente	28.000,00
oltre euro	55.000,00	fino a euro	75.000,00	41	17.220,00	+ 41 % parte eccedente	55.000,00
oltre euro	75.000,00			43	25.420,00	+ 43 % parte eccedente	75.000,00

Se sono stati indicati compensi per attività sportive dilettantistiche (rigo **D4** codice **7**) determinare l'importo del rigo **16** come segue:

- 1 - sommare al **rigo 14**, colonne 1 e/o 2 (Reddito imponibile) del mod. 730-3, l'importo "C3" determinato con le modalità descritte nella sezione "attività sportive dilettantistiche" del paragrafo "7.5 MODALITÀ DI CALCOLO – REDDITI QUADRO D SEZI I" (Compensi assoggettati a ritenuta a titolo d'imposta);
- 2 - calcolare su tale somma l'imposta lorda utilizzando la tabella di calcolo dell'IRPEF;
- 3 - calcolare sull'importo "C3" l'imposta lorda utilizzando la tabella di calcolo dell'IRPEF;
- 4 - sottrarre dall'imposta lorda calcolata al punto 2 quella calcolata al punto 3.

**PENSIONI NON SUPERIORI A 7500,00 EURO**

Il comma 2 dell'art. 11 del TUIR prevede che "se alla formazione del reddito complessivo concorrono soltanto redditi di pensione non superiori a 7.500,00 euro, goduti per l'intero anno, redditi di terreni per un importo non superiore a 186,00 euro e il reddito dell'unità immobiliare adibita ad abitazione principale e delle relative pertinenze, l'imposta non è dovuta".

Pertanto l'imposta lorda è pari a zero se risultano verificate le condizioni di seguito evidenziate.

Con riferimento alle entità tributarie determinate nel paragrafo "Quadro C – Agevolazioni particolari (Campione d'Italia e Pensione Orfani)" calcolare:

**Imponibile Agevolato Pensione =**

Totale\_Redditi\_Pensione\_Agevolabile - Totale\_esenzione\_Redditi\_Pensione  
(ricondurre a zero se negativo)

Calcolare:

**Reddito di pensione = TotaleRedditiCodice1 + Imponibile Agevolato Pensione**

**Reddito Pensione Annuale** =  $\frac{365}{\text{giorni di pensione (C5 col. 2)}}$  X Reddito di pensione

L'imposta lorda è pari a zero se alla formazione del reddito complessivo concorrono esclusivamente redditi di pensione per i quali il **Reddito Pensione Annuale** (come sopra determinato) non è superiore a 7.500,00. **Al reddito complessivo possono concorrere, eventualmente, anche redditi per il solo possesso dell'abitazione principale e delle relative pertinenze per i quali spetta la relativa deduzione (rigo 7 del mod. 730-3) e redditi di terreni per un importo non superiore a euro 186 (somma dei rigi 1 e 2 del Mod. 730-3).**

**REDDITI FONDIARI NON SUPERIORI A 500,00 EURO**

Il comma 2-bis dell'art. 11 del TUIR prevede che "se alla formazione del reddito complessivo concorrono soltanto redditi fondiari di cui all'art. 25 di importo complessivo non superiore a 500,00 euro, l'imposta non è dovuta".

**Tenendo anche conto dell'istituto della cedolare secca**, l'imposta lorda è pari a zero se risultano verificate entrambe le seguenti due condizioni:

- 1) la somma dei rigi 1, 2, 3, 6 e 7 del mod. 730-3 non è superiore ad euro 500,00;

Si precisa che nella somma sopra descritta, l'importo del rigo 6 va diminuito dell'imponibile di cedolare secca riconducibile ai redditi diversi (**Totale-Imponibile-Cedolare-RedditiDiversi**), determinato con riferimento alle istruzioni del quadro D).

- 2) l'importo del **rigo 11** del mod. 730-3 (reddito complessivo) è uguale alla somma dei rigi 1, 2, 3 e 7 del mod. 730-3.

#### **16.6 DETERMINAZIONE DELLE DETRAZIONI PER IL CONIUGE A CARICO (RIGO 21 DEL MOD. 730-3)**

L'art. 12 comma 1, lettera a) del Tuir prevede per il coniuge a carico una detrazione teorica variabile da zero a 800 euro secondo tre diverse modalità di determinazione della detrazione effettivamente spettante corrispondenti a tre distinte fasce di reddito. La singola fascia di reddito è costituita dal reddito complessivo **diminuito dal reddito derivante dall'abitazione principale e delle relative pertinenze**. Tuttavia, a seguito dell'introduzione dell'istituto della cedolare secca, la norma prevede che il reddito fondiario assoggettato alla cedolare secca deve essere aggiunto al reddito complessivo per determinare la condizione di familiare fiscalmente a carico, per calcolare le detrazioni per carichi di famiglia, le altre detrazioni d'imposta previste dall'articolo 13 del TUIR, le detrazioni per canoni di locazione e, in generale, per stabilire la spettanza o la misura di benefici fiscali e non, collegati al possesso di requisiti reddituali (es. I.S.E.E.). Pertanto al reddito complessivo deve essere aggiunto il reddito fondiario assoggettato alla cedolare secca; Tale importo (reddito complessivo aumentato del reddito da assoggettare a cedolare secca) è quello riportato nel **rigo 137 del mod. 730-3 (reddito di riferimento per agevolazioni fiscali)**.

La detrazione deve essere rapportata al numero di mesi per i quali il coniuge è risultato a carico. L'importo della detrazione determinata con le istruzioni che seguono devono essere riportate nel rigo 21 del mod. 730-3.

A tal fine calcolare:

Reddito di riferimento = rigo 137 mod. 730-3 – rigo 12 mod. 730-3

Pertanto:

1) **Reddito di riferimento non superiore ad euro 15.000**

Calcolare:

$$\text{Quoziente} = \frac{\text{Reddito di riferimento}}{15.000}$$

Se il quoziente assume il valore zero, la detrazione non compete.

Se il quoziente assume un valore maggiore di zero e minore o uguale a 1 determinare la detrazione spettante come di seguito indicato.

Si precisa che per il **Quoziente** devono essere utilizzate le prime quattro cifre decimali.

$$\text{Detrazione spettante} = (800 - (110 \times \text{Quoziente})) \times \frac{\text{mesi a carico}}{12}$$

2) **Reddito di riferimento superiore ad euro 15.000 ma inferiore o uguale ad euro 40.000**

La detrazione spetta nella misura fissa di euro 690 da rapportare al numero di mesi a carico ed aumentata eventualmente degli incrementi previsti per alcune fasce di reddito così come indicato nella tabella di seguito riportata. Si precisa che l'importo della maggiorazione spetta per intero non dovendo essere rapportato al numero di mesi a carico.

Individuare l'eventuale Maggiorazione in relazione alle diverse fasce di "Reddito di riferimento":

<b>Reddito di riferimento Superiore ad euro</b>	<b>Reddito di riferimento Fino a euro</b>	<b>Maggiorazione spettante</b>
15.000	29.000	Zero
29.000	29.200	10
29.200	34.700	20
34.700	35.000	30
35.000	35.100	20
35.100	35.200	10
35.200	40.000	zero

La detrazione spettante è pari a:

$$\text{Detrazione spettante} = 690 \times \frac{\text{mesi a carico}}{12} + \text{Maggiorazione (come sopra determinata)}$$

3) **Reddito di riferimento superiore ad euro 40.000 ma inferiore o uguale ad euro 80.000**

Calcolare:

$$\text{Quoziente} = 80.000 - \frac{\text{Reddito di riferimento}}{40.000}$$

Si precisa che per il Quoziente devono essere utilizzate le prime quattro cifre decimali.

$$\text{Detrazione spettante} = 690 \times \text{Quoziente} \times \frac{\text{mesi a carico}}{12}$$

**16.7 DETERMINAZIONE DELLE DETRAZIONI PER FIGLI A CARICO (RIGHI 22 E 23 DEL MOD. 730-3)**

L'art. 12 del TUIR prevede per i figli a carico una **Detrazione Teorica** pari a :

**950** per ciascun figlio di età superiore o uguale a tre anni;

**1.220** per ciascun figlio di età inferiore a tre anni (casella "*minore di tre anni*" dei righi da 2 a 5 del prospetto dei familiari a carico compilata);

La Detrazione Teorica è aumentata di un importo pari a:

**400** euro per ciascun figlio portatore di handicap (casella D barrata nei righi da 2 a 5 del prospetto dei familiari a carico);

200 euro per ciascun figlio a partire dal primo, per i contribuenti con più di tre figli a carico;

La detrazione teorica deve essere rapportata al **numero di mesi a carico** (casella "*mesi a carico*" presente nel prospetto dei familiari a carico) ed alla **percentuale di spettanza** (casella "*percentuale*" presente nel prospetto dei familiari a carico) che può essere esclusivamente pari a 100, 50 o zero.

A secondo a dei casi che si possono presentare si propone di seguito un prospetto esemplificativo delle possibili situazioni:

<b>Contribuente con numero di figli inferiore o uguale a tre</b>	<b>Importo Detrazione Teorica (da rapportare al numero di mesi ed alla percentuale)</b>
Figlio di età superiore o uguale a 3 anni	<b>950</b>
Figlio di età inferiore a 3 anni	<b>1.220</b>
	<b>1.350</b>
Figlio di età superiore o uguale a 3 anni con disabilità	(950 + 400)
	<b>1.620</b>
Figlio di età inferiore a 3 anni con disabilità	(1.220 + 400)
<b>Contribuente con numero di figli superiore a tre</b>	<b>Importo Detrazione Teorica (da rapportare al numero di mesi ed alla percentuale)</b>
	<b>1.150</b>
Figlio di età superiore o uguale a 3 anni	(950 + 200)
	<b>1.420</b>
Figlio di età inferiore a 3 anni	(1.220 + 200)
	<b>1.550</b>
Figlio di età superiore o uguale a 3 anni con disabilità	(950 + 400 + 200)
	<b>1.820</b>
Figlio di età inferiore a 3 anni portatore con disabilità	(1.220 + 400 + 200)

Per ogni singolo figlio la relativa detrazione teorica deve essere rapportata al numero di mesi a carico ed alla relativa percentuale. Ad esempio, se nel prospetto è presente un solo figlio a carico per l'intero anno nella misura del 50% e lo stesso ha avuto una età inferiore ai tre anni per 8 mesi (col. 6) la detrazione teorica è pari a:

$$(1.220 \times 8/12 + 950 \times 4/12) \times 50/100 = (813,33 + 316,66) \times 50/100 = 565,00$$

Tali detrazioni sono solo teoriche in quanto l'importo della detrazione effettivamente spettante è in funzione del reddito complessivo del contribuente e del numero di figli a carico. Si ricorda che a seguito dell'introduzione dell'istituto della cedolare secca, la norma prevede che il reddito fondiario assoggettato alla cedolare secca deve essere aggiunto al reddito complessivo per determinare le detrazioni per carichi di famiglia. Pertanto, al fine del calcolo delle detrazioni, in luogo del reddito complessivo si deve fare riferimento all'importo riportato nel **rigo 137 del mod. 730-3 (reddito di riferimento per agevolazioni fiscali)**.

Per determinare l'ammontare della detrazione effettivamente spettante operare come di seguito indicato.

1) calcolare:  $\text{Reddito di riferimento} = \text{rigo 137 mod. 730-3} - \text{rigo 12 mod. 730-3}$

2) determinare il **numero di figli** a carico desumendolo dal prospetto dei familiari a carico con riferimento ai codici fiscali presenti nei rigi nei quali è stata barrata la casella F, F1 o D e tenendo conto che se uno stesso codice fiscale è presente in più rigi esso deve essere conteggiato una sola volta.

Qualora in uno o più rigi del prospetto dei familiari a carico il contribuente non abbia indicato il codice fiscale dei figli si rimanda alle istruzioni fornite nel successivo paragrafo "Rigo compilato per figli a carico in assenza del codice fiscale".

3) calcolare **Incremento** = ( **numero di figli** - 1 ) x 15.000

4) calcolare **Quoziente** =  $\frac{(95.000 + \text{Incremento}) - \text{Reddito di riferimento}}{(95.000 + \text{Incremento})}$

- Se il Quoziente è minore di zero ovvero pari ad uno lo stesso va ricondotto a zero;

- Se il Quoziente è maggiore di zero ma minore di uno devono essere utilizzate le prime quattro cifre decimali.

Se nel prospetto dei familiari a carico non è presente per il primo figlio il valore "C" nel campo percentuale, seguire le indicazioni fornite nel paragrafo "Determinazione della detrazione spettante".

Se, invece, nel prospetto dei familiari a carico è presente per il primo figlio il valore "C" nel campo percentuale, seguire le indicazioni fornite nel paragrafo "Determinazione della detrazione nel caso di coniuge mancante";

#### **16.7.1 Rigo compilato per figli a carico in assenza del codice Fiscale**

Qualora in uno o più rigi del prospetto dei familiari a carico il contribuente non abbia indicato il codice fiscale dei figli (rigo F1 e rigi da 3 a 5 per i quali è barrata la casella "F" o "D"), deve risultare compilata la casella "**Numero figli in affido preadottivo a carico del contribuente**".

Infatti, come chiarito nelle istruzioni al modello 730/2018, nel caso di figli in affido preadottivo nella casella "*Numero figli in affido preadottivo a carico del contribuente*" va indicato il numero di figli in affido preadottivo (rigi da 2 a 6 per i quali è barrata la casella "F" o "D") per i quali nel prospetto dei familiari a carico non è stato indicato il codice fiscale, al fine di salvaguardare la riservatezza delle informazioni ad essi relative.

La compilazione della casella "*Numero figli in affido preadottivo a carico del contribuente*" è necessaria al fine di determinare correttamente la detrazione per figli a carico essendo la stessa diversamente modulata in base al numero di figli. La sola compilazione del rigo del prospetto in assenza del codice fiscale non consente, infatti, di individuare con assoluta certezza il numero di figli. Tale circostanza si verifica, qualora, essendo modificata nel corso dell'anno la situazione del figlio (ad esempio una diversa percentuale di spettanza della detrazione), si renda necessario compilare due distinti rigi per il medesimo figlio.

Di seguito si forniscono le istruzioni relative alla individuazione del numero di figli.

**CASO 1:** il codice fiscale risulta assente in uno solo dei rigi del prospetto, ovvero, in tutti i rigi per i quali risulta assente il codice fiscale, il relativo numero di mesi a carico è pari a 12.

Qualora risulti verificata una delle seguenti condizioni:

- il codice fiscale è assente in uno solo dei rigi relativi ai figli;
- il codice fiscale è assente in più di un rigo relativo ai figli e per ciascuno il numero di mesi a carico è pari a 12;
- il codice fiscale è assente in più di un rigo relativo ai figli, e il numero di mesi a carico è pari a 12 per tutti i rigi tranne 1 (ad esempio 2 rigi con mesi a carico pari a 12 ed un rigo con mesi a carico pari a 6).

In questo caso per ogni rigo compilato per il quale risulta assente il codice fiscale si conteggia un figlio. Il numero di figli individuato con riferimento alle istruzioni sopra fornite, che definiamo Numero-Figli-

senza-CF, deve essere uguale al numero di figli indicato dal contribuente nella casella “Numero figli in affido preadottivo a carico del contribuente”.

Il numero di figli da considerare ai fini del riconoscimento delle detrazioni, definito “*numero di figli*”, è pari al numero di figli indicati nella casella “**Numero figli in affido preadottivo a carico del contribuente**” aumentato del numero di figli per i quali è stato indicato il codice fiscale tenendo conto che se uno stesso codice fiscale è presente in più righe esso deve essere conteggiato una sola volta.

Qualora il numero di figli indicati dal contribuente nella casella “**Numero figli in affido preadottivo a carico del contribuente**” risulti diverso da quello determinato e definito Numero-Figli-senza-CF, l’incoerenza tra quanto indicato nel prospetto dei familiari a carico e quanto indicato nella suddetta casella non consente di determinare con certezza il numero di figli a carico, e pertanto la detrazione per figli a carico non può essere riconosciuta. Tutti i righe del prospetto dei familiari a carico relativi ai figli devono considerarsi assenti (sia quelli per i quali risulta assente il codice fiscale sia quelli per i quali il codice fiscale risulti presente). I righe del prospetto così ridefiniti devono essere riportati sia nel modello cartaceo da consegnare al contribuente che nella fornitura da inviare all’Amministrazione Finanziaria.

Di tale circostanza deve essere data adeguata comunicazione al contribuente nelle annotazioni evidenziando la presenza di una incoerenza tra quanto indicato nel prospetto dei familiari a carico e quanto riportato nella casella “**Numero figli in affido preadottivo a carico del contribuente**” (codice: P07).

**CASO 2:** le condizioni previste nel caso precedente non risultano verificate

In tutti i casi nei quali non risulta verificata nessuna delle condizioni previste nel precedente Caso 1 operare come di seguito descritto.

Considerare un figlio per ciascun rigo nel quale, in assenza del codice fiscale, è indicato 12 come numero di mesi a carico. Il numero di figli così determinato lo definiamo

Num-Figli-12-Mesi-Senza-CF.

Contare tutti i righe relativi ai figli a carico per i quali, in assenza del codice fiscale, il numero di mesi a carico è inferiore a 12. Il numero di figli così determinato lo definiamo

Num-Figli-NO-12-Mesi-Senza-CF.

Il numero indicato dal contribuente nella casella “Numero figli in affido preadottivo a carico del contribuente” deve essere compreso tra i due seguenti valori:

1) **Num Max figli** = Num-Figli-12-Mesi-Senza-CF + Num-Figli-NO-12-Mesi-Senza-CF

2) **Num Min figli** = Num-Figli-12-Mesi-Senza-CF +  
(Num-Figli-NO-12-Mesi-Senza-CF / 2)

Nella precedente formula il rapporto Num-Figli-NO-12-Mesi-Senza-CF / 2 deve essere arrotondato per eccesso alla unità superiore.

Il numero di figli da considerare ai fini del riconoscimento delle detrazioni, definito “*numero di figli*”, è pari al numero di figli indicati nella casella “**Numero figli in affido preadottivo a carico del contribuente**” aumentato del numero di figli per i quali è stato indicato il codice fiscale tenendo conto che se uno stesso codice fiscale è presente in più righe esso deve essere conteggiato una sola volta.

Qualora il numero di figli indicati dal contribuente nella casella “**Numero figli in affido preadottivo a carico del contribuente**” non risulti compreso tra i due valori come sopra determinati (Num Max figli e Num Min figli), l’incoerenza tra quanto indicato nel prospetto dei familiari a carico e quanto indicato nella suddetta casella non consente di determinare con certezza il numero di figli a carico, e pertanto la detrazione per figli a carico non può essere riconosciuta. Tutti i righe del prospetto dei familiari a carico relativi ai figli devono considerarsi assenti (sia quelli per i quali risulta assente il codice fiscale sia quelli per i quali il codice fiscale risulti presente). I righe del prospetto così ridefiniti devono essere riportati sia nel modello cartaceo da consegnare al contribuente che nella fornitura da inviare all’Amministrazione Finanziaria.



Di tale circostanza deve essere data adeguata comunicazione al contribuente nelle annotazioni evidenziando la presenza di una incoerenza tra quanto indicato nel prospetto dei familiari a carico e quanto riportato nella casella “Numero figli in affido preadottivo a carico del contribuente” (codice: P07).

#### 16.7.2 Determinazione della detrazione spettante

Calcolare **Totale Detrazione Teorica** che è pari alla somma delle detrazioni teoriche determinate con riferimento a ciascun figlio;

Calcolare **Detrazione spettante** = **Totale Detrazione Teorica** X **Quoziente**

L'importo della detrazione spettante così determinato deve essere riportato nel rigo 22, col 1 per il dichiarante e col. 2 per il coniuge del mod. 730-3.

#### 16.7.3 Determinazione della detrazione spettante nel caso di coniuge mancante

Se nel prospetto dei familiari a carico è presente per il primo figlio il valore “C” nel campo percentuale, la detrazione da riconoscere al contribuente è la più favorevole tra quella prevista per il coniuge e quella prevista per il figlio a carico; Nella determinazione della **Detrazione Teorica per il primo figlio**, si deve tener conto del numero di tutti i figli a carico compreso quello per il quale è stato indicato il valore “C” nella casella percentuale; Ad esempio, se dal prospetto dei familiari a carico si rileva che il numero di figli è pari a 4, per la individuazione della deduzione teorica si deve fare riferimento alla tabella “Contribuente con numero di figli superiore a tre” riportata nel precedente paragrafo.

Per individuare la detrazione più favorevole operare con le modalità di seguito descritte:

a) si definisce **Detrazione-Teorica-Primo-Figlio** la detrazione teorica relativa al figlio per il quale è stato indicato il valore “C” nella casella percentuale assumendo come percentuale il valore 100; nella individuazione della **Detrazione Teorica per il primo figlio**, come già chiarito, si deve tener conto del numero di tutti i figli a carico compreso quello per il quale è stato indicato il valore “C” nella casella percentuale;

b) calcolare **Detrazione-Spettante-Primo-Figlio** =  
**Detrazione-Teorica-Primo-Figlio** x **Quoziente**

L'importo del “Quoziente” è quello determinato con riferimento alle istruzioni contenute nel paragrafo “Determinazione delle detrazioni per figli a carico (rigo 22 del mod. 730-3)” tenendo conto, pertanto, del numero di tutti i figli a carico compreso quello per il quale è stato indicato il valore “C” nella casella percentuale;

c) calcolare **Detrazione-Spettante-Coniuge** pari alla detrazione prevista per il coniuge a carico utilizzando le istruzioni fornite nel paragrafo relativo al rigo 21 del mod. 730-3;

d) calcolare **Detrazione-Piu-Favorevole** pari alla detrazione maggiore tra quelle determinate nei precedenti punti B e C;

e) calcolare **Totale-Detrazione-Teorica-altri-Figli** che è pari alla somma delle detrazioni teoriche determinate con riferimento a ciascun figlio per il quale nella casella percentuale non è presente il valore “C” (figli successivi al primo);

f) calcolare **Detrazione-Spettante-Altri-Figli** =  
Totale-Detrazione-Teorica-altri-Figli x Quoziente

L'importo del "Quoziente" è quello determinato con riferimento alle istruzioni contenute nel paragrafo "*Determinazione delle detrazioni per figli a carico (rigo 22 del mod. 730-3)*" tenendo conto, pertanto, del numero di tutti i figli a carico compreso quello per il quale è stato indicato il valore "C" nella casella percentuale;

g) calcolare **Totale-Detrazione-Spettante** =  
Detrazione-Piu-Favorevole + Detrazione-Spettante-Altri-Figli

L'importo della detrazione spettante così determinato deve essere riportato nel rigo del mod. 730-3.

Se viene riconosciuta la detrazione prevista per il coniuge, in quanto più favorevole, tale circostanza deve essere comunicato al contribuente con apposito messaggio (Codice: L09).

#### **16.7.4 Percentuale ulteriore detrazione per famiglie con almeno 4 figli (rigo 23 mod. 730-3)**

Per i contribuenti con un numero di figli superiore a tre spetta una ulteriore detrazione di euro 1.200,00. Qualora risulti compilata la casella "Percentuale ulteriore detrazione per famiglie con almeno 4 figli" nel prospetto dei familiari a carico, l'ulteriore detrazione per famiglie numerose spetta se risultano verificate le seguenti due condizioni:

- 1) nel prospetto dei familiari a carico risultano indicati un numero di figli a carico superiore a tre; per la individuazione del numero di figli a carico si rimanda alle indicazioni precedentemente fornite;
- 2) la detrazione spetta solo se risultano fruibili le ordinarie detrazioni per figli a carico; pertanto la detrazione spetta se il reddito complessivo del contribuente aumentato del reddito dei fabbricati da assoggettare a cedolare secca (somma riportata nel rigo 137 del mod. 730-3), risulti inferiore all'ammontare di reddito previsto come condizione di fruibilità per l'ordinaria detrazione per figli a carico; tali importi sono quelli che si desumono dalla tabella che segue, con riferimento al numero di figli a carico:

Numero di figli a carico desumibili dal prospetto dei familiari	Rigo 137 mod. 730-3 – rigo 12 mod. 730-3
4	140.000
5	155.000
6	170.000
7	185.000
8	200.000
9	215.000
10	230.000

Pertanto nel caso di un contribuente con 4 figli a carico, l'ulteriore detrazione spetta solo se **il rigo 137 diminuito del rigo 12 del mod. 730-3** risulta inferiore ad euro 140.000,00.

Qualora il contribuente ha compilato la suddetta casella del prospetto dei familiari a carico ma la detrazione non è riconosciuta in quanto non risultano verificate le condizioni precedentemente descritte, deve essere data adeguata informazione al contribuente nelle annotazioni (codice: L10).

**La detrazione spettante** è pari al risultato della seguente operazione:

$$1.200 \times (\text{casella del prospetto familiari a carico} / 100)$$

L'importo così determinato deve essere riportato **nel rigo 23 del mod. 730-3**.

La norma (Legge 244/2007 art. 1 comma 15 – Finanziaria 2008) prevede che nel caso in cui l'ammontare dell'ulteriore detrazione per figli a carico non trovi capienza nell'imposta lorda diminuita delle altre detrazioni, spetta un credito di ammontare pari alla quota di detrazione che non ha trovato capienza.

Per l'individuazione dell'ammontare della detrazione che non ha trovato capienza nella imposta lorda e che determina un credito fruibile nella presente dichiarazione, si rimanda alle indicazioni fornite al paragrafo *“DETERMINAZIONE DEL RESIDUO DELLE DETRAZIONI DI CUI AL RIGO 23 ED AL RIGO 37 DEL MOD. 730-3”*.

**16.8 DETERMINAZIONE DELLE DETRAZIONI PER ALTRI FAMILIARI A CARICO (RIGO 24 DEL MOD. 730-3)**

L'art. 12 del TUIR prevede per ogni altro familiare a carico (casella A barrata nei righi da 3 a 5 del prospetto dei familiari a carico) una **Detrazione Teorica** pari a euro 750,00 da riportare al **numero di mesi a carico** (casella "*mesi a carico*" presente nel prospetto dei familiari a carico) ed alla **percentuale di spettanza** (casella "*percentuale*" presente nel prospetto dei familiari a carico); tale detrazione è solo teorica in quanto l'importo di quella effettivamente spettante è in funzione del reddito complessivo del contribuente. Si ricorda che a seguito dell'introduzione dell'istituto della cedolare secca, la norma prevede che il reddito fondiario assoggettato alla cedolare secca deve essere aggiunto al reddito complessivo per determinare le detrazioni per carichi di famiglia. Pertanto, al fine del calcolo delle detrazioni, in luogo del reddito complessivo si deve fare riferimento all'importo riportato nel **rigo 137 del mod. 730-3 (reddito di riferimento per agevolazioni fiscali)**.

Per determinare l'ammontare della detrazione effettivamente spettante operare come di seguito indicato.

1) calcolare: **Reddito di riferimento = rigo 137 mod. 730-3 – rigo 12 mod. 730-3**

2) calcolare **Quoziente =  $\frac{80.000 - \text{Reddito di riferimento}}{80.000}$**

- Se il Quoziente è minore di zero, pari a zero ovvero pari ad uno lo stesso va ricondotto a zero;

- **Se il Quoziente è maggiore di zero ma minore di uno** devono essere utilizzate le prime quattro cifre decimali.

3) calcolare **Totale-Detrazione-Teorica** che è pari alla somma delle detrazioni teoriche determinate con riferimento a ciascun altro familiare a carico (casella A barrata nei righi da 3 a 5 del prospetto dei familiari a carico);

4) calcolare **Detrazione-spettante = Totale-Detrazione-Teorica X Quoziente**

L'importo della detrazione spettante così determinato deve essere riportato nel rigo 24 del mod. 730-3.

**16.9 DETERMINAZIONE DELLE DETRAZIONI PER LAVORO DIPENDENTE, PENSIONE ED ALTRI REDDITI (RIGHI 25, 26 E 27 DEL MOD. 730-3)**

Le detrazioni previste dall'art. 13 del Tuir per alcune tipologie di reddito costituiscono importi teorici in quanto, la detrazione effettivamente spettante è in funzione del reddito complessivo. L'importo della detrazione effettivamente spettante diminuisce al crescere del reddito fino ad annullarsi del tutto se il reddito complessivo supera 55.000,00 euro. La norma dispone, altresì, che le detrazioni previste per redditi di lavoro dipendente ed assimilati, per redditi di pensione, per redditi di lavoro autonomo e di impresa minore e per redditi diversi non sono cumulabili tra loro.

La non cumulabilità della detrazione di lavoro dipendente e di quella di pensione è riferita al periodo d'anno nel quale il contribuente ha percepito sia redditi di lavoro dipendente che di pensione.

Invece, se i redditi di lavoro dipendente e di pensione si riferiscono a periodi diversi dell'anno, spetterà sia la detrazione per redditi da lavoro dipendente che la detrazione per redditi da pensione ciascuna delle quali rapportata al periodo di lavoro o di pensione considerato.

Se al reddito complessivo concorrono sia redditi di lavoro dipendente e/o pensione (sezione I del quadro C) che altri redditi: lettere e), f), g), h), ed i) dell'art. 50 comma 1 (sezione II del quadro C), comma 2 dell'art. 53 del TUIR (rigo D3 del quadro D) e lettere i) ed l) dell'art 67 comma 1 del Tuir (rigo D5 del quadro D) il soggetto che presta l'assistenza fiscale dovrà riconoscere la detrazione più favorevole.

Nei paragrafi successivi saranno esaminate:

- le modalità di determinazione della detrazione prevista per redditi di lavoro dipendente ed a questi assimilati per i quali la detrazione è rapportata al periodo di lavoro;
- le modalità di determinazione della detrazione prevista per redditi di pensione;
- la determinazione della detrazione spettante nel caso in cui al reddito complessivo concorrano sia redditi di lavoro dipendente che redditi di pensione ed il reddito complessivo (diminuito della deduzione per abitazione principale e relative pertinenze) non è superiore a euro 8.000,00;
- le modalità di determinazione della detrazione prevista per alcuni redditi assimilati a quelli di lavoro dipendente per i quali la detrazione non è rapportata al periodo di lavoro, alcuni redditi di lavoro autonomo (art. 53 comma 2 del TUIR) e per alcuni redditi diversi (lett. i ed l dell'art 67 comma 1 del Tuir);
- Individuazione della detrazione più favorevole qualora al reddito complessivo concorrano sia redditi di lavoro dipendente e/o pensione che altri redditi.

**16.9.1 Determinazione delle detrazioni per lavoro dipendente**

A partire dall'anno d'imposta 2014 la legge 27 dicembre 2013, n. 147, art. 1, comma 127 ha rimodulato le detrazioni per redditi di lavoro dipendente.

La detrazione per redditi di lavoro dipendente deve essere determinata qualora siano verificate entrambe le seguenti due condizioni:

- 1) in almeno uno dei righi da C1 a C3 sia presente nella relativa casella di colonna 1 il codice "2" (Lav dip) ovvero il codice "3" (LSU) **ovvero il codice "4" (frontalieri) ovvero il codice "5"**;
- 2) sia compilata la colonna 1 del rigo C5 (giorni di lavoro dipendente per i quali spetta la detrazione).

**Presenza di redditi per lavori socialmente utili**

Se nella sezione I del quadro C sono stati indicati solo redditi per lavori socialmente utili (codice 3 in colonna 1 dei riga C1 a C3) la detrazione spetta solo se tali redditi concorrono alla formazione del reddito complessivo. Per verificare se i redditi per lavori socialmente utili concorrono o meno al reddito complessivo operare nel seguente modo:

se la somma degli importi dei rigi da 1 a 5 del mod. 730-3 (colonna 1 per il dichiarante e colonna 2 per il coniuge) diminuita del totale redditi per lavori socialmente utili (determinato come descritto nelle istruzioni al rigo 11 del mod. 730-3) è superiore a euro 9.296 i redditi per lavori socialmente utili concorrono al reddito complessivo; nel caso in cui tale somma sia inferiore o uguale a euro 9.296 i redditi per lavori socialmente utili NON concorrono al reddito complessivo.

**Presenza di soli redditi percepiti da frontalieri**

Se nella colonna 1 dei righi da C1 a C3 è stato indicato solo il codice 4 la detrazione spetta solo se l'ammontare dei redditi percepiti in zone di frontiera è superiore a euro 7.500 (quota esente).

**Presenza di soli redditi percepiti da contribuenti residenti a Campione d'Italia**

Se nella colonna 1 dei righi da C1 a C3 è stato indicato solo il codice 5 la detrazione spetta solo se l'ammontare dei redditi percepiti da contribuenti residenti a Campione d'Italia è superiore a euro 6.700 (quota esente).

Se nella colonna 1 dei righi da C1 a C3 sono stati indicati solo i codici 3 e 4 e 5, la detrazione spetta solo se risulta verificata almeno una delle condizioni sopra descritte in relazione a ciascuno di tali codici.

**In generale, ai fini di verificare se spetta la detrazione per lavoro dipendente calcolare :**

**TotaleRedditiCodice2** = somma degli importi indicati nella col. 3 dei righi da C1 a C3 di tutti i moduli compilati per i quali nella casella di col. 1 (tipologia reddito) è indicato il valore uguale a "2";

**TotaleRedditiLSU** = somma degli importi indicati nella col. 3 dei righi da C1 a C3 di tutti i moduli compilati per i quali nella casella di col. 1 (tipologia reddito) è indicato il valore uguale a "3". Se la somma degli importi dei righi da 1 a 5 del mod. 730-3 diminuita del **TotaleRedditiLSU** è inferiore o uguale a euro 9.296 ricondurre a zero il **TotaleRedditiLSU**.

**TotaleRedditiFrontalieri** = somma degli importi indicati nella col. 3 dei righi da C1 a C3 di tutti i moduli compilati per i quali nella casella di col. 1 (tipologia reddito) è indicato il valore uguale a "4". Ridurre l'importo così determinato di euro **7.500**. Ricondurre a zero se il risultato è negativo.

**ImponibileRedditiLavDipCampioneItalia** =

Tot\_Lav\_dip\_Campione\_d'Italia - Quota\_Esenzione\_LavDip\_Campione\_d'Italia

(come determinati nel paragrafo "Quadro C – Campione d'Italia").

Calcolare:

**RedditiDetrazioneLavoroDipendente** =

**TotaleRedditiCodice2** + **TotaleRedditiLSU** + **TotaleRedditiFrontalieri** + **ImponibileRedditiLavDipCampioneItalia**

**La detrazione per lavoro dipendente spetta se *RedditiDetrazioneLavoroDipendente* è maggiore di zero.**

Si ricorda che a seguito dell'introduzione dell'istituto della cedolare secca, da quest'anno la norma prevede che il reddito fondiario assoggettato alla cedolare secca deve essere aggiunto al reddito complessivo per determinare le detrazioni per carichi di famiglia. Pertanto, al fine del calcolo delle detrazioni, in luogo del reddito complessivo si deve fare riferimento all'importo riportato nel **rigo 137 del mod. 730-3 (reddito di riferimento per agevolazioni fiscali)**.

Al fine della individuazione della detrazione spettante operare come di seguito descritto.

- 1) calcolare: Reddito di riferimento = rigo 137 mod. 730-3 – Rigo 12 mod-730-3
- 2) il numero dei giorni di lavoro dipendente ( **rigo C5 col. 1**) per i quali spettano le detrazioni viene di seguito denominato **Num-Giorni-Lav-Dip**;
- 3) L'importo della detrazione spettante è in funzione dell'ammontare del **reddito di riferimento**:

**A) REDDITO DI RIFERIMENTO FINO AD EURO 8.000**

Calcolare la detrazione rapportata ai giorni di lavoro dipendente:

**Detrazione-LavDip-Rapportata-Giorni** = 1.880 X **Num-Giorni-Lav-Dip**  
365

Calcolare la **Detrazione-minima-LavDip**:

- se nella casella di colonna 2 dei righi da C1 a C3 è presente in almeno un rigo il codice "2" (redditi di lavoro dipendente a tempo determinato) Calcolare **Detrazione minima-LavDip** è pari ad euro 1.380,00;
- se in nessun rigo da C1 a C3 è presente nella colonna 2 il codice "2" la **Detrazione minima-LavDip** Spettante è pari ad euro 690,00;

Si precisa che l'importo della detrazione minima come sopra determinata non deve essere rapportata ai giorni di lavoro dipendente.

La Detrazione spettante, di seguito denominata Detrazione-Spettante-LavDip, è pari al maggiore importo tra quello della Detrazione-LavDip-Rapportata-Giorni e quello della Detrazione minima-LavDip come sopra determinati;

Salvo quanto chiarito con le istruzioni contenute nel paragrafo "Determinazione della detrazione in presenza sia di redditi di lavoro dipendente che di pensione: casi particolari" e nel paragrafo "Determinazione della detrazione in presenza sia di redditi di lavoro dipendente e/o pensione che di alcuni redditi diversi" l'importo denominato "Detrazione-Spettante-LavDip" deve essere riportato nel rigo 25 del mod. 730-3.

**B) REDDITO DI RIFERIMENTO SUPERIORE AD EURO 8.000 E FINO AD EURO 28.000**

Calcolare **Quoziente** = 
$$\frac{28.000 - \text{Reddito di riferimento}}{20.000}$$

- Se il **Quoziente** è superiore a zero e minore di uno devono essere utilizzate le prime quattro cifre decimali.

Calcolare **Detrazione-Spettante-LavDip** =

$$[ 978 + (902 \times \text{Quoziente}) ] \times \frac{\text{Num-Giorni-Lav-Dip}}{365}$$

Salvo quanto chiarito con le istruzioni contenute paragrafo "Determinazione della detrazione in presenza sia di redditi di lavoro dipendente e/o pensione che di alcuni redditi diversi" l'importo denominato "Detrazione-Spettante-LavDip" deve essere riportato nel rigo 25 del mod. 730-3.

**C) REDDITO DI RIFERIMENTO SUPERIORE AD EURO 28.000 E FINO AD EURO 55.000**

1) calcolare **Quoziente** = 
$$\frac{55.000 - \text{Reddito di riferimento}}{27.000}$$

- Se il **Quoziente** è superiore a zero e minore di uno devono essere utilizzate le prime quattro cifre decimali.

2) Calcolare la detrazione spettante:

**Detrazione-Spettante-LavDip** =

$$[ 978 \times \text{Quoziente} \times \frac{\text{Num-Giorni-Lav-Dip}}{365} ]$$

Salvo quanto chiarito con le istruzioni contenute paragrafo "Determinazione della detrazione in presenza sia di redditi di lavoro dipendente e/o pensione che di alcuni redditi diversi" l'importo denominato "Detrazione-Spettante-LavDip" deve essere riportato nel rigo 25 del mod. 730-3.

### 16.9.2 Determinazione delle detrazioni per redditi da pensione

La detrazione per redditi di pensione deve essere determinata qualora siano verificate entrambe le seguenti due condizioni:

1) in almeno uno dei righi da C1 a C3 sia presente nella casella di colonna 1, uno dei seguenti codici:

- “1” (Pensione)
- “6” (redditi di pensione percepiti da contribuenti residenti a Campione d’Italia;
- “7” redditi di pensione in favore dei superstiti corrisposte agli orfani;
- “8” redditi di pensione, prodotti in euro, in favore dei superstiti corrisposte agli orfani iscritti nei registri anagrafici dei comuni di Campione d’Italia.

2) sia compilata la colonna 2 del rigo C5 (giorni di pensione per i quali spetta la detrazione).

#### **Presenza di pensioni percepiti da contribuenti residenti a Campione d’Italia**

Se nella colonna 1 dei rigi da C1 a C3 è stato indicato solo il codice 6 la detrazione spetta solo se l’ammontare delle pensioni percepite da contribuenti residenti a Campione d’Italia è superiore a euro 6.700 (quota esente).

#### **Presenza di pensioni in favore dei superstiti corrisposte agli orfani iscritti nei registri anagrafici dei comuni di Campione d’Italia**

Se nella colonna 1 dei rigi da C1 a C3 è stato indicato solo il codice 8 la detrazione spetta solo se l’ammontare delle pensioni percepite da contribuenti residenti a Campione d’Italia è superiore a euro 7.700 (quota esente).

#### **In generale, ai fini di verificare se spetta la detrazione per redditi da pensione calcolare :**

**TotaleRedditiCodice1** = somma degli importi indicati nella col. 3 dei rigi da C1 a C3 di tutti i moduli compilati per i quali nella casella di col. 1 (tipologia reddito) è indicato il valore uguale a “1”;

Con riferimento alle entità tributarie determinate nel paragrafo “*Quadro C – Agevolazioni particolari (Campione d’Italia e Pensione Orfani)*” calcolare:

**Imponibile\_Agevolato\_Pensione** =

Totale\_Redditi\_Pensione\_Agevolabile - Totale\_esenzione\_Redditi\_Pensione  
(riconduurre a zero se negativo)

Calcolare:

**RedditiDetrazionePensione** = TotaleRedditiCodice1 + **Imponibile\_Agevolato\_Pensione**

**La detrazione per redditi da pensione spetta se *RedditiDetrazionePensione* è maggiore di zero.**

Si ricorda che a seguito dell’introduzione dell’istituto della cedolare secca, la norma prevede che il reddito fondiario assoggettato alla cedolare secca deve essere aggiunto al reddito complessivo per determinare le detrazioni per carichi di famiglia. Pertanto, al fine del calcolo delle detrazioni, in luogo del reddito complessivo si deve fare riferimento all’importo riportato nel **rigo 137 del mod. 730-3 (reddito di riferimento per agevolazioni fiscali)**.

Al fine della individuazione della detrazione spettante operare come di seguito descritto.

1) calcolare: **Reddito di riferimento** = **rigo 137** mod. 730-3 – **rigo 12** del mod. 730-3

2) il numero dei giorni di pensione ( **rigo C5 col. 2**) per i quali spettano le detrazioni viene di seguito denominato **Num-Giorni-Pensione**;

### 16.9.2.1 Determinazione delle detrazioni per redditi da pensione

Il comma 210 dell’art. 1 della 11 dicembre 2016, n.232 (Legge di Stabilità 2017) ha modificato l’articolo 13 del TUIR.



**In particolare i commi 3 e 4 dell'articolo 13 del testo unico delle imposte sui redditi, di cui al decreto del Presidente della Repubblica 29 dicembre 1986, n. 917, sono sostituiti dal seguente comma 3:**

*Se alla formazione del reddito complessivo concorrono uno o più redditi di pensione di cui all'articolo 49, comma 2, lettera a), spetta una detrazione dall'imposta lorda, non cumulabile con quella prevista al comma 1 del presente articolo, rapportata al periodo di pensione nell'anno, pari a:*

*a) 1.880 euro, se il reddito complessivo non supera 8.000 euro.*

*L'ammontare della detrazione effettivamente spettante non può essere inferiore a 713 euro;*

*b) 1.297 euro, aumentata del prodotto fra 583 euro e l'importo corrispondente al rapporto fra 15.000 euro, diminuito del reddito complessivo, e 7.000 euro, se l'ammontare del reddito complessivo è superiore a 8.000 euro ma non a 15.000 euro;*

*c) 1.297 euro, se il reddito complessivo è superiore a 15.000 euro ma non a 55.000 euro. La detrazione spetta per la parte corrispondente al rapporto tra l'importo di 55.000 euro, diminuito del reddito complessivo, e l'importo di 40.000 euro».*

**Pertanto di seguito si riportano le nuove modalità di determinazione della detrazioni per redditi di pensione che trovano applicazione a partire dall'anno d'imposta 2017.**

#### **A) REDDITO DI RIFERIMENTO FINO AD EURO 8.000**

Calcolare la detrazione rapportata ai giorni Pensione:

$$1) \text{ Detrazione-Pensione-Rapportata-Giorni} = 1.880 \times \frac{\text{Num-Giorni-Pensione}}{365}$$

2) E' prevista una detrazione minima di euro 713,00 che di seguito denominiamo Detrazione-Minima-Pensione; si precisa che tale detrazione non deve essere rapportata ai giorni di pensione.

3) La Detrazione spettante, di seguito denominata **Detrazione-Spettante-Pensione** è pari al maggiore importo tra quello della Detrazione- Pensione -Rapportata-Giorni e quello della Detrazione-minima-Pensione come sopra determinati;

Salvo quanto chiarito con le istruzioni contenute nel paragrafo "Determinazione della detrazione in presenza sia di redditi di lavoro dipendente che di pensione: casi particolari" e nel paragrafo "Determinazione della detrazione in presenza sia di redditi di lavoro dipendente e/o pensione che di alcuni redditi diversi" l'importo denominato "Detrazione-Spettante-Pensione" deve essere riportato nel rigo 26 del mod. 730-3.

#### **B) REDDITO DI RIFERIMENTO SUPERIORE AD EURO 8.000 E FINO AD EURO 15.000**

$$1) \text{ calcolare Quoziente} = \frac{15.000 - \text{Reddito di riferimento}}{7.000}$$

- Se il **Quoziente** è superiore a zero e minore di uno devono essere utilizzate le prime quattro cifre decimali.

**Detrazione-Spettante-Pensione =**

$$[ 1.297 + (583 \times \text{Quoziente}) ] \times \frac{\text{Num-Giorni-Pensione}}{365}$$

**Salvo quanto chiarito con le istruzioni contenute nel paragrafo "Determinazione della detrazione in presenza sia di redditi di lavoro dipendente che di pensione: casi particolari" e nel paragrafo "Determinazione della detrazione in presenza sia di redditi di lavoro dipendente e/o pensione che di alcuni redditi diversi" l'importo denominato "Detrazione-Spettante-Pensione" deve essere riportato nel rigo 26 del mod. 730-3.**

#### **C) REDDITO DI RIFERIMENTO SUPERIORE AD EURO 15.000 E FINO AD EURO 55.000**

$$1) \text{ calcolare Quoziente} = \frac{55.000 - \text{Reddito di riferimento}}{40.000}$$

- Se il **Quoziente** è superiore a zero e minore di uno devono essere utilizzate le prime quattro cifre decimali.

2) Calcolare la detrazione spettante:

**Detrazione-Spettante-Pensione =**

$$1.297 \times \text{Quoziente} \times \frac{\text{Num-Giorni-Pensione}}{365}$$

Salvo quanto chiarito con le istruzioni contenute nel paragrafo “Determinazione della detrazione in presenza sia di redditi di lavoro dipendente e/o pensione che di alcuni redditi diversi” l’importo denominato “Detrazione-Spettante-Pensione” deve essere riportato nel rigo 26 del mod. 730-3.

### **16.9.3 Determinazione della detrazione in presenza sia di redditi di lavoro dipendente che di pensione: casi particolari**

Si precisa che nel caso in cui al reddito complessivo concorrano sia redditi di lavoro dipendente che redditi di pensione ed il reddito complessivo (diminuito della deduzione per abitazione principale e relative pertinenze) non è superiore a euro 8.000,00 e trova applicazione per almeno una delle due tipologie di reddito (lavoro dipendente e pensione) la detrazione minima prevista (**690** per i redditi di lavoro dipendente a tempo indeterminato, **1.380,00** i redditi di lavoro dipendente a tempo determinato, **euro 713,00 per i redditi di pensione**), essendo stabilita la non cumulabilità delle detrazioni per redditi di lavoro dipendente e per redditi di pensione, al fine di individuare la detrazione spettante operare come di seguito descritto. Si precisa che, come chiarito nella circolare 15/2007 dell’Agenzia delle Entrate, la previsione di non cumulabilità tra le detrazioni di cui all’art. 13 comporta che, in presenza di redditi di lavoro dipendente e di pensione per i quali ha trovato applicazione la detrazione minima, la detrazione minima prevista per lavoro dipendente e quella prevista per redditi di pensione non sono tra loro cumulabili.

Pertanto, al verificarsi di tutte le seguenti condizioni:

- 1) Presenza sia di redditi di lavoro dipendente che di pensione e pertanto presenza di almeno due righe compilati della sezione I del quadro C (righe da C1 a C3) nei quali in almeno un rigo sia presente uno dei seguenti codici: “1” o “6” o **“7”** o **“8”** ed in almeno un altro rigo sia presente uno dei seguenti codici: 2 o 3 o 4 o 5;
- 2) compilazione sia della colonna 1 che della colonna 2 del rigo C5 del quadro C (giorni di lavoro dipendente e giorni di pensione per i quali spetta la detrazione);
- 3) Individuazione, in base alle istruzioni fornite nei precedenti paragrafi, della detrazione minima come detrazione spettante per almeno una delle due tipologie di reddito; Tali detrazioni minime sono quelle denominate “*Detrazione minima-LavDip*” e “*Detrazione-Minima-Pensione*”.

Determinare la detrazione effettivamente spettante operando come di seguito descritto.

#### **A) individuazione della detrazione minima più favorevole**

- Se con riferimento alle istruzioni fornite nei precedenti paragrafi ha trovato applicazione la detrazione minima per il solo reddito di lavoro dipendente:

Detrazione-Minima-Piùfavorevole = *Detrazione minima-LavDip*

- Se con riferimento alle istruzioni fornite nei precedenti paragrafi ha trovato applicazione la detrazione minima per il solo reddito di pensione :

Detrazione-Minima-Piùfavorevole = *Detrazione-Minima-Pensione*

- Se invece, ha trovato applicazione per entrambe le tipologie di reddito la detrazione minima:

Detrazione-Minima-Piùfavorevole =

al maggiore importo tra Detrazione minima-LavDip e Detrazione-Minima-Pensione

Qualora la *Detrazione minima-LavDip* risulti uguale a *Detrazione-Minima-Pensione*, la *Detrazione-Minima-Piùfavorevole* deve considerarsi riferita convenzionalmente al reddito di lavoro dipendente. Ciò assume rilevanza ai fini della individuazione del rigo del mod. 730-3 nel quale esporre l'importo della suddetta detrazione (rigo 25 del mod. 730-3).

#### **B) individuazione del totale delle detrazioni rapportate ai giorni**

Calcolare la somma delle detrazioni per redditi di lavoro dipendente e per pensione entrambe rapportate ai rispettivi giorni di lavoro dipendente e di pensione senza tenere conto della detrazione minima prevista; Tale importo è costituito dalla somma degli importi definiti nei precedenti paragrafi come "*Detrazione-Pensione-Rapportata-Giorni*" e "*Detrazione-LavDip-Rapportata-Giorni*".

Pertanto, Tot-Detrazione-Rapportata-Giorni =  
"Detrazione-LavDip-Rapportata-Giorni" + "Detrazione-Pensione-Rapportata-Giorni"

#### **C) Determinazione della detrazione effettivamente spettante**

La detrazione effettivamente spettante è il maggiore importo tra quello della "*Detrazione-Minima-Piùfavorevole*" e quello "*Tot-Detrazione-Rapportata-Giorni*"

Se l'importo maggiore è costituito dalla "*Detrazione-Minima-Piùfavorevole*", tale importo deve essere riportato nel rigo 25 del mod. 730-3, se la detrazione è riferita a redditi di lavoro dipendente ovvero nel rigo 26 del mod. 730-3 se la detrazione è riferita a redditi di pensione;

Se, invece, l'importo maggiore è costituito da "*Tot-Detrazione-Rapportata-Giorni*", nei rigi 25 e 26 del mod. 730-3 devono essere riportate rispettivamente le detrazioni di lavoro dipendente e di pensione denominate "*Detrazione-LavDip-Rapportata-Giorni*" e "*Detrazione-Pensione-Rapportata-Giorni*".

**16.9.4 Determinazione delle detrazioni per redditi assimilati a quelli di lavoro dipendente (per i quali la detrazione non è rapportata al periodo di lavoro) e per alcuni redditi diversi**

La detrazione per redditi assimilati a quelli di lavoro dipendente - art. 50 del TUIR comma 1 lettere e), f), g), h), ed i) ad esclusione dell'assegni periodici corrisposti dal coniuge, art. 53 (in particolare, il solo comma 2 per il mod. 730) e, per alcuni redditi diversi - art. 67 del TUIR comma 1 lettere i) ed l) - deve essere determinata qualora sia verificata almeno una delle seguenti condizioni:

- presenza di un importo nei righi da **C6 a C8** del quadro C per i quali la relativa casella di colonna 1 non è barrata;
- presenza di un importo nella colonna 2 nel rigo D3 del quadro D;
- presenza di un importo nella colonna 2 del rigo D5 del quadro D; per tale verifica non devono essere considerati gli importi per i quali è indicato il codice 4 nella colonna 1 (noleggio occasionale di imbarcazioni e navi da riparto);

La detrazione spetta in funzione del reddito e compete per intero in quanto non deve essere rapportata al periodo di lavoro. Si ricorda che a seguito dell'introduzione dell'istituto della cedolare secca, da quest'anno la norma prevede che il reddito fondiario assoggettato alla cedolare secca deve essere aggiunto al reddito complessivo per determinare le detrazioni per carichi di famiglia. Pertanto, al fine del calcolo delle detrazioni, in luogo del reddito complessivo si deve fare riferimento all'importo riportato nel **rigo 137 del mod. 730-3 (reddito di riferimento per agevolazioni fiscali)**.

Calcolare: **Reddito di riferimento** = rigo 137 mod. 730-3 – rigo 12 mod. 730-3

**A) REDDITO DI RIFERIMENTO FINO AD EURO 4.800**

La detrazione, di seguito denominata Detrazione-Spettante-Altri-Redditi spetta nella misura fissa di euro 1.104.

Salvo quanto chiarito con le istruzioni contenute nel paragrafo “Determinazione della detrazione in presenza sia di redditi di lavoro dipendente e/o pensione che di alcuni redditi diversi” l'importo denominato “Detrazione-Spettante-Altri-Redditi” deve essere riportato nel rigo 27 del mod. 730-3.

**B) REDDITO DI RIFERIMENTO SUPERIORE AD EURO 4.800 E FINO A EURO 55.000**

1) calcolare Quoziente =  $\frac{55.000 - \text{Reddito di riferimento}}{50.200}$

Se il **Quoziente** è superiore a zero e minore di uno devono essere utilizzate le prime quattro cifre decimali.

2) Calcolare la detrazione spettante:

Detrazione-Spettante-Altri-Redditi = 1.104 X Quoziente

Salvo quanto chiarito con le istruzioni contenute nel paragrafo “Determinazione della detrazione in presenza sia di redditi di lavoro dipendente e/o pensione che di alcuni redditi diversi” l'importo denominato “Detrazione-Spettante-Altri-Redditi” deve essere riportato **nel rigo 27** del mod. 730-3.

### 16.9.5 Determinazione della detrazione per assegni periodici corrisposti dal coniuge

Se nei righi da **C6 a C8** è presente un importo per il quale la relativa casella di colonna 1 risulta barrata (assegno periodico corrisposto dal coniuge) deve essere determinata una detrazione d'imposta con le modalità di seguito descritte. La detrazione non deve essere rapportata ad alcun periodo dell'anno. Si ricorda che a seguito dell'introduzione dell'istituto della cedolare secca, la norma prevede che il reddito fondiario assoggettato alla cedolare secca deve essere aggiunto al reddito complessivo per determinare le detrazioni per carichi di famiglia. Pertanto, al fine del calcolo delle detrazioni, in luogo del reddito complessivo si deve fare riferimento all'importo riportato nel **rigo 137 del mod. 730-3 (reddito di riferimento per agevolazioni fiscali)**.

Calcolare: **Reddito di riferimento = rigo 137 mod. 730-3 – rigo 12 mod. 730-3**

#### A) REDDITO DI RIFERIMENTO FINO AD EURO 8.000

La detrazione di seguito denominata **Detrazione-Assegno-Coniuge** è pari ad euro **1.880**.

Salvo quanto chiarito con le istruzioni contenute nel paragrafo “Determinazione della detrazione in presenza sia di redditi di lavoro dipendente e/o pensione che di alcuni redditi diversi” l'importo denominato “Detrazione-Assegno-Coniuge” deve essere riportato nel rigo 27 del mod. 730-3.

#### B) REDDITO DI RIFERIMENTO SUPERIORE AD EURO 8.000 E FINO AD EURO 15.000

1) calcolare **Quoziente =  $\frac{15.000 - \text{Reddito di riferimento}}{7.000}$**

- Se il **Quoziente** è superiore a zero e minore di uno devono essere utilizzate le prime quattro cifre decimali.

2) **Detrazione-Assegno-Coniuge =  $1.297 + (583 \times \text{Quoziente})$**

Salvo quanto chiarito con le istruzioni contenute nel paragrafo “Determinazione della detrazione in presenza sia di redditi di lavoro dipendente e/o pensione che di alcuni redditi diversi” l'importo denominato “Detrazione-Assegno-Coniuge” deve essere **riportato nel rigo 27** del mod. 730-3.

#### C) REDDITO DI RIFERIMENTO SUPERIORE AD EURO 15.000 E FINO AD EURO 55.000

1) calcolare **Quoziente =  $\frac{55.000 - \text{Reddito di riferimento}}{40.000}$**

- Se il **Quoziente** è superiore a zero e minore di uno devono essere utilizzate le prime quattro cifre decimali.

2) **Detrazione-Assegno-Coniuge =  $1.297 \times \text{Quoziente}$**

Salvo quanto chiarito con le istruzioni contenute nel paragrafo “Determinazione della detrazione in presenza sia di redditi di lavoro dipendente e/o pensione che di alcuni redditi diversi” l'importo denominato “Detrazione-Assegno-Coniuge” deve essere riportato nel rigo 27 del mod. 730-3.

**16.9.6 Determinazione della detrazione in presenza sia di redditi di lavoro dipendente e/o pensione che di alcuni redditi diversi**

Poiché l'art 13 del TUIR prevede che le detrazioni per redditi di lavoro dipendente, di pensione e per alcuni redditi diversi sono alternative tra loro, al contribuente che ha percepito più di una delle suddette tipologie di reddito spetta una sola detrazione, la più favorevole.

A tal fine operare come di seguito indicato.

Determinare l'ammontare complessivo delle detrazioni relative sia a redditi di lavoro dipendente che a redditi di pensione. Tale importo è pari al risultato della seguente operazione:

$$\text{TOT-DETRAZIONE-LAVDIP-PENS} = \\ \text{Detrazione-Spettante-LavDip} + \text{Detrazione-Spettante-Pensione}$$

Gli importi "**Detrazione-Spettante-LavDip**" e "**Detrazione-Spettante-Pensione**" sono quelli determinati con riferimento alle istruzioni fornite nei precedenti paragrafi

Qualora la detrazione spettante sia stata determinata sulla base delle indicazioni fornite nel paragrafo "*Determinazione della detrazione in presenza sia di redditi di lavoro dipendente che di pensione: casi particolari*", l'importo TOT-DETRAZIONE-LAVDIP-PENS è pari all'importo della detrazione spettante individuato con le indicazioni fornite nella sezione C) nel suddetto paragrafo.

**La detrazione più favorevole da riconoscere al contribuente è la maggiore tra le seguenti:**

- TOT-DETRAZIONE-LAVDIP-PENS (come sopra determinata)
- Detrazione-Spettante-Altri-Redditi (come determinata nel paragrafo "Determinazione delle detrazioni per redditi assimilati a quelli di lavoro dipendente e per alcuni redditi diversi")
- Detrazione-Assegno-Coniuge (come determinata nel paragrafo "Determinazione della detrazione per assegni periodi corrisposti dal coniuge")

L'importo della detrazione più favorevole così determinato deve essere riportata nel corrispondente rigo (o nei corrispondenti righi qualora la più favorevole sia TOT-DETRAZIONE-LAVDIP-PENS ed il contribuente abbia percepito sia redditi di lavoro dipendente che di pensione ) del mod 730-3 e di tale circostanza ne deve essere data comunicazione al contribuente con apposito messaggio (codice: L11).

Qualora le detrazioni sopra evidenziate risultino di uguale ammontare deve considerarsi convenzionalmente come più favorevole la detrazione riferita ai redditi di lavoro dipendente e pensione (TOT-DETRAZIONE-LAVDIP-PENS). Ciò assume rilevanza ai fini della individuazione del rigo (o dei rigi) del mod. 730-3 nel quale esporre l'importo della detrazione.

**16.10 DETERMINAZIONE DELLE DETRAZIONI DI CUI ALLE SEZ. I E III DEL QUADRO E (RIGHI 28 E 29 MOD. 730-3)**

**16.10.1 La detrazione sugli oneri della Sezione I – Rigo 28 mod. 730-3**

Alle colonne 1 e/o 2 del rigo 28 va indicata la detrazione per gli oneri della Sez. I tenendo conto dei controlli e delle modalità di calcolo specificate nel paragrafo “*Quadro E - Sez. I e sez. II*” e nel paragrafo “*sez. I - oneri per i quali è riconosciuta la detrazione di imposta*”.

Gli oneri vanno sommati in relazione alla misura della detrazione spettante, in particolare:

- Oneri indicati nei righi da E8 a E10 con il codice 41 e/o 42 per i quali la detrazione spetta nella misura del 26%
- Tutti i restanti oneri presenti nei righi da E1 a E7 e nei righi da E8 a E10 con codice diverso da 41 e 42 per i quali la detrazione spetta nella misura del 19% e gli oneri di cui al rigo E14 (Spese per canoni di leasing).

Ai totali così determinati applicare le rispettive detrazioni del 19 o del 26 %.

Gli importi così ottenuti devono essere arrotondati all'unità di euro.

**16.10.2 La detrazione sugli oneri della Sezione II (Ristrutturazione edilizia) – Rigo 29 mod. 730-3**

Per ciascun rigo da E41 a E43 compilato determinare la rata spettante dividendo l'importo di col. 9 per la relativa rateazione (10 o 5) da determinare con riferimento all'anno di col. 1 ed all'eventuale codice di col. 2.

L'importo della singola rata spettante va arrotondato all'unità di euro.

Per determinare la singola rata si deve fare riferimento alla tabella di seguito riportata:

TABELLA PER LA DETERMINAZIONE DELLA RATA SPETTANTE E DELLA RELATIVA DETRAZIONE PER RISTRUTTURAZIONE EDILIZIA mod. 730/2018				
ANNO	CODICE 2012 2013 - 2017 ANTISISMICO	DETRAZIONE SPETTANTE	RATEAZIONE	Rata Detraibile
2008		36%	10	Rata_36
2009		36%	10	Rata_36
2010		36%	10	Rata_36
2011		36%	10	Rata_36
2012	2	36%	10	Rata_36
	3	50%		Rata_50
2013	non compilato	50%	10	Rata_50
	4	65%		Rata_65
2014	non compilato	50%	10	Rata_50
	4	65%		Rata_65
2015	non compilato	50%	10	Rata_50
	4	65%		Rata_65
2016	non compilato	50%	10	Rata_50
	4	65%		Rata_65
2017	non compilato	50%	5	Rata_50
	5	50%		Rata_50
	6	70%		Rata_70
	7	80%		Rata_80
	8	75%		Rata_75
	9	85%		Rata_85
	10	75%		Rata_75
	11	85%		Rata_85

Calcolare:

**Totale\_Rata\_36** pari alla somma delle Rata\_36 come sopra determinate.

**Totale\_Rata\_50** pari alla somma delle Rata\_50 come sopra determinate.

**Totale\_Rata\_65** pari alla somma delle Rata\_65 come sopra determinate.

**Totale\_Rata\_70** pari alla somma delle Rata\_70 come sopra determinate.

**Totale\_Rata\_75** pari alla somma delle Rata\_75 come sopra determinate.

**Totale\_Rata\_80** pari alla somma delle Rata\_80 come sopra determinate.

**Totale\_Rata\_85** pari alla somma delle Rata\_85 come sopra determinate.

Calcolare:

**Detrazione\_36** = Totale\_Rata\_36 x 0,36

**Detrazione\_50** = Totale\_Rata\_50 x 0,50

**Detrazione\_65** = Totale\_Rata\_65 x 0,65

**Detrazione\_70** = Totale\_Rata\_70 x 0,70

**Detrazione\_75** = Totale\_Rata\_75 x 0,75

**Detrazione\_80** = Totale\_Rata\_80 x 0,80

**Detrazione\_85** = Totale\_Rata\_85 x 0,85

Arrotondare all'unità di euro ciascuna detrazione sopra determinata.



**Calcolare:**

**Totale\_Detrazione\_Ristrutturazione = Detrazione\_36 + Detrazione\_50 + Detrazione\_65 + Detrazione\_70 + Detrazione\_75 + Detrazione\_80 + Detrazione\_85**

**Alle colonne 1 e/o 2 del rigo 29 va indicato il Totale\_Detrazione\_Ristrutturazione come sopra rideterminato.**

**16.11 DETRAZIONE D'IMPOSTA PER GLI ONERI DI CUI ALLA SEZ. III C - RIGO 30 DEL MOD. 730-3**

Dividere ciascun importo indicato nella colonna 2 e nella colonna 4 del rigo E57 (ricondotto entro i limiti di spesa secondo le indicazioni fornite per il quadro E) per 10 (rateizzazione in 10 rate) ed arrotondare l'importo delle singole rate così determinate. Calcolare il 50% sul totale delle rate. L'importo della detrazione, arrotondato all'euro, va riportato nel rigo 30 del mod. 730-3.

**16.12 DETRAZIONE D'IMPOSTA PER GLI ONERI DI CUI ALLA SEZ. IV - RIGO 31 DEL MOD. 730-3**

Alle colonne 1 e/o 2 **del rigo 31** va indicata la detrazione per gli oneri della Sez. IV che deve essere determinata con le seguenti modalità (tenendo conto anche di quanto specificato nel **paragrafo** “sezione IV – spese per interventi di risparmio energetico”).

Le modalità di determinazione della singola rata spettante sono diverse a seconda se, con riferimento ad ogni singolo rigo:

1. non è compilata la casella “Rideterminazione rate” (col. 5);
2. è compilata la casella “Rideterminazione rate” (col. 5);

Di seguito si riportano le istruzioni relative ad ognuna delle situazioni sopra individuate.

**16.12.1 Caso nel quale non è compilata la casella “Rideterminazione rate”**

Calcolare per ogni singolo rigo della sezione IV (righe da E61 a E62) l'importo della rata spettante: **importo rata spettante = col. 8 / 10**; arrotondare all'unità di euro l'importo determinato con riferimento a ciascun rigo.

Si precisa che l'importo di **col. 8** da considerare è quello ricondotto entro i limiti di spesa previsti così come precisato nelle istruzioni al paragrafo “sezione IV – spese per interventi di risparmio energetico”.

**16.12.2 Caso nel quale è compilata la casella “Rideterminazione rate” (col. 5)**

In questo caso operare nel modo seguente:

- 1) Il numero delle rate per le quali si è usufruito della detrazione con riferimento alla iniziale rateizzazione richiesta (N):

$$N = (2017 - 2008 + 1) - \text{numero rate di col. 7}$$

- 2) L'importo della singola rata per la quale si è fruito della detrazione con riferimento alla iniziale rateizzazione richiesta (R):

$$R = \text{importo di col. 8} / \text{numero rate indicato nella casella “Rideterminazione rate”}$$

Si precisa che l'importo di **col. 8** da considerare è quello ricondotto entro i limiti di spesa previsti così come precisato nelle istruzioni al paragrafo “sezione IV – spese per interventi di risparmio energetico”.

- 3) L'importo della spesa residua per la quale il contribuente si avvale della rideterminazione (S):

$$S = \text{importo di col. 8} - (N \times R)$$

**La Rata spettante è pari al valore di “S” come sopra determinato diviso 10; arrotondare all'unità di euro la rata così determinata.**

**Esempio:**

ANNO (col. 2)	RIDETERMINAZIONE RATE (col. 5)	RATEAZIONE (ex col. 6)	NUMERO RATA (Col. 7)	SPESA TOTALE (col. 8)
2008	5	10	7	10.000,00

Si calcola Il numero delle rate per le quali si è usufruito della detrazione con riferimento alla iniziale rateizzazione richiesta (N)

$$N = (2017 - 2008 + 1) - 7 = 3 \quad (\text{anno 2008, 2009 e 2010})$$

Si calcola l'importo della singola rata per la quale si è fruito della detrazione con riferimento alla

iniziale rateizzazione richiesta (R)

$$R = 10.000 / 5 = 2.000$$

Si calcola l'importo della spesa residua per la quale il contribuente si è avvalso della rideterminazione (S)

$$S = 10.000 - (3 \times 2.000) = 4.000$$

Si calcola l'importo della rata spettante per l'anno di imposta **2017** :

$$\text{Rata spettante} = 4.000 / 10 = 400$$

### 16.12.3 Determinazione della detrazione spettante

Calcolare il **Totale\_rate\_spettanti\_55** (determinate per ciascun rigo con le modalità sopra descritte) per le quali nella colonna 2 è stato indicato un anno precedente al 2013 ovvero è stato indicato l'anno 2013 con il codice 1 nella colonna 3. Sul totale così determinato calcolare il 55%, arrotondare tale risultato all'unità di euro e sommarlo agli altri importi da riportare nel rigo 31 del mod. 730-3.

Calcolare il **Totale\_rate\_spettanti\_65** (determinate per ciascun rigo con le modalità sopra descritte) per le quali nella colonna 2 è stato indicato l'anno 2013 con il codice 2 nella colonna 3 ovvero è stato indicato l'anno 2014 o l'anno 2015 o l'anno 2016 o l'anno 2017 con i codici 1, 2, 3, 4, 5, 6 o 7 nella colonna 3. Sul totale così determinato calcolare il 65%, arrotondare tale risultato all'unità di euro e sommarlo agli altri importi da riportare nel rigo 31 del mod. 730-3.

Calcolare il **Totale\_rate\_spettanti\_70** (determinate per ciascun rigo con le modalità sopra descritte) per le quali nella colonna 2 è stato indicato l'anno 2017 con il codice 8 nella colonna 3. Sul totale così determinato calcolare il 70%, arrotondare tale risultato all'unità di euro e sommarlo agli altri importi da riportare nel rigo 31 del mod. 730-3.

Calcolare il **Totale\_rate\_spettanti\_75** (determinate per ciascun rigo con le modalità sopra descritte) per le quali nella colonna 2 è stato indicato l'anno 2017 con il codice 9 nella colonna 3. Sul totale così determinato calcolare il 75%, arrotondare tale risultato all'unità di euro e sommarlo agli altri importi da riportare nel rigo 31 del mod. 730-3.

**16.13 DETRAZIONE D'IMPOSTA PER GLI ONERI DI CUI ALLA SEZ. III C - RIGO 32 DEL MOD. 730-3 (SPESE ARREDO IMMOBILI GIOVANI COPPIE)**

Dividere l'importo indicato nella **colonna 2** del rigo E58 (ricondotto entro i limiti di spesa secondo le indicazioni fornite per il quadro E) per 10 (rateizzazione in 10 rate) ed arrotondare l'importo della singola rata così determinata. Calcolare il 50% sull'importo della rata. L'importo della detrazione, arrotondato all'euro, va riportato nel rigo 32 del mod. 730-3.

**16.14 DETRAZIONE D'IMPOSTA PER GLI ONERI DI CUI ALLA SEZ. III C - RIGO 33 DEL MOD. 730-3 (IVA ACQUISTO ABITAZIONE CLASSE ENERGETICA A O B)**

**Per ciascun modulo compilato**, dividere l'importo indicato nella colonna 2 del rigo E59 per 10 (rateizzazione in 10 rate) ed arrotondare l'importo della singola rata così determinata.

**Calcolare il 50% sull'ammontare complessivo delle rate così determinate.** L'importo della detrazione, arrotondato all'euro, va riportato nel rigo 33 del mod. 730-3.

**16.15 DETRAZIONE PER CANONI DI LOCAZIONE DI CUI ALLA SEZ. V E RIGO E 82 DELLA SEZ. VI - RIGO 37 DEL MOD. 730-3 – GENERALITA'**

**Sono previste quattro distinte detrazioni per canoni di locazione tra loro non cumulabili:**

- Detrazione per gli inquilini di alloggi adibiti ad abitazione principale introdotta con la legge Finanziaria 2008 (Rigo E71 codice 1);
- Detrazione per gli inquilini di alloggi adibiti ad abitazione principale con contratti a regime convenzionale (Rigo E71 codice 2);
- Detrazione per i giovani di età compresa tra i 20 ed i 30 anni per canoni di locazione relativi a contratti di locazione per abitazione principale introdotta con la legge Finanziaria 2008 (Rigo E71 codice 3)
- Detrazione per canone di locazione spettante ai lavoratori dipendenti che trasferiscono la propria residenza per motivi di lavoro (Rigo E72);

E' inoltre prevista una detrazione per affitto di terreni agricoli ai giovani di età inferiore ai 35 anni (rigo E82);

Al riguardo l'art. 16, comma 1-sexies, del TUIR ha previsto che "qualora la detrazione spettante sia di ammontare superiore all'imposta lorda diminuita, nell'ordine, delle detrazioni di cui agli art. 12, e 13, è riconosciuto un ammontare pari alla quota di detrazione che non ha trovato capienza nella predetta imposta. Con decreto del Ministro dell'Economia e delle Finanze sono stabilite le modalità per l'attribuzione del predetto ammontare." Tale disposizione si applica anche alla nuova detrazione di cui al rigo E82 ed alla nuova detrazione evidenziata con il codice "4" nel rigo E71.

Per l'individuazione dell'importo che non ha trovato capienza nell'imposta lorda si rimanda alle indicazioni fornite con il paragrafo "DETERMINAZIONE DEL RESIDUO DELLE DETRAZIONI DI CUI AL RIGO 23 ED AL RIGO 37 DEL MOD. 730-3".

**L'ammontare complessivo delle detrazioni determinate con riferimento alle istruzioni di seguito fornite deve essere riportato nel rigo 37 del mod. 730-3.**

**16.15.1 Determinazione delle Detrazioni per canoni di locazione di cui alla Sez. V e rigo e 82 della sez. VI**

Si ricorda che a seguito dell'introduzione dell'istituto della cedolare secca, la norma prevede che il reddito fondiario assoggettato alla cedolare secca deve essere aggiunto al reddito complessivo per determinare la condizione di familiare fiscalmente a carico, per calcolare le detrazioni per carichi di famiglia, le altre detrazioni d'imposta previste dall'articolo 13 del TUIR, **le detrazioni per canoni di locazione** e, in generale, per stabilire la spettanza o la misura di benefici, fiscali e non, collegati al possesso di requisiti reddituali (es. I.S.E.E.). Pertanto al reddito complessivo deve essere aggiunto il reddito fondiario assoggettato alla cedolare secca; Tale importo (reddito complessivo aumentato del reddito da assoggettare a cedolare secca) è quello riportato nel **rigo 137 del mod. 730-3 (reddito di riferimento per agevolazioni fiscali)**.

**1) Detrazione per gli inquilini di alloggi adibiti ad abitazione principale Rigo E71 codice "1" in col. 1** (comma 01 art 16 del TUIR)

E' prevista una detrazione per i soggetti titolari di contratti di locazione di unità immobiliari adibite ad abitazione principale, stipulati o rinnovati ai sensi della legge 9 dicembre 1998 n. 431. Tale detrazione deve essere calcolata in funzione di quanto dichiarato dal contribuente nel rigo E71 nel quale in colonna 1 è presente il codice "1" e nella misura prevista nella tabella di seguito riportata.

Tabella detrazione per gli inquilini di alloggi adibiti ad abitazione principale					
Reddito di riferimento per agevolazioni fiscali (Rigo 137 mod. 730/3)				DETRAZIONI	
		fino a euro	15.494,00	euro	300,00
oltre euro	15.494,00	fino a euro	30.987,00	euro	150,00
oltre euro	30.987,00			euro	0,00

La detrazione deve essere rapportata al periodo, espresso in giorni, indicato dal contribuente nel rigo **E71 colonna 2** ed alla percentuale di detrazione spettante, indicata nel rigo **E71 colonna 3**. Qualora siano stati compilati più righi (ad esempio contribuente per il quale sia variata nel corso dell'anno la percentuale di spettanza della detrazione), la detrazione spettante è pari alla somma delle quote di detrazione calcolate per ogni singolo rigo.

**2) Detrazione per gli inquilini di alloggi adibiti ad abitazione principale con contratti a regime convenzionale Rigo E71 codice "2" in col. 1** (comma 1 art 16 del TUIR)

Tale detrazione deve essere calcolata in funzione di quanto dichiarato dal contribuente nel rigo E71 nel quale in colonna 1 è presente il codice "2" e nella misura prevista nella seguente tabella:

Tabella detrazione per gli inquilini di alloggi adibiti ad abitazione principale con contratti in regime convenzionale					
Reddito di riferimento per agevolazioni fiscali (Rigo 137 mod. 730/3)				DETRAZIONI	
		fino a euro	15.494,00	euro	495,80
oltre euro	15.494,00	fino a euro	30.987,00	euro	247,90
oltre euro	30.987,00			euro	0,00

La detrazione deve essere rapportata al periodo, espresso in giorni, indicato dal contribuente nel rigo **E71 colonna 2** ed alla percentuale di detrazione spettante, indicata nel **rigo E71 colonna 3**. Qualora siano stati compilati più righi (ad esempio contribuente per il quale sia variata nel corso dell'anno la percentuale di spettanza della detrazione), la detrazione spettante è pari alla somma delle quote di detrazione calcolate per ogni singolo rigo.

**3) Detrazione per i giovani di età compresa tra i 20 ed i 30 anni per canoni di locazione relativi a contratti di locazione per abitazione principale Rigo E71 codice "3" in col. 1** (comma 1-ter art 16 del TUIR)

E' prevista una detrazione per i giovani di età compresa tra i 20 ed i 30 anni che stipulano un contratto di locazione ai sensi della legge 9 dicembre 1998 n. 431 per unità immobiliare da destinare a propria abitazione principale sempre che la stessa sia diversa dall'abitazione principale dei genitori o di coloro cui sono affidati dagli organi competenti.

Tale detrazione spetta per i primi tre anni nella misura di euro **991,60** e deve essere calcolata in funzione di quanto dichiarato dal contribuente nel **rigo E71** nel quale in colonna 1 è presente il codice "3" qualora il **Reddito di riferimento per agevolazioni fiscali (rigo 137 mod. 730-3)** non sia superiore ad euro 15.494,00.

La detrazione di euro **991,60** deve essere rapportata al periodo, espresso in giorni, indicato dal contribuente nel rigo **E71 colonna 2** ed alla percentuale di detrazione spettante, indicata nel **rigo E71 colonna 3**. Qualora siano stati compilati più righi (ad esempio contribuente per il quale sia variata nel corso dell'anno la percentuale di spettanza della detrazione), la detrazione spettante è pari alla somma delle quote di detrazione calcolate per ogni singolo rigo.

**4) Detrazione per canone di locazione spettante ai lavoratori dipendenti che trasferiscono la propria residenza per motivi di lavoro Rigo E72** (comma 1-bis art 16 del TUIR)

Tale detrazione deve essere calcolata in funzione di quanto dichiarato dal contribuente nel rigo E72 e nella misura prevista nella seguente tabella:

Tabella detrazione per canone di locazione spettante ai lavoratori dipendenti che trasferiscono la propria residenza per motivi di lavoro					
Reddito di riferimento per agevolazioni fiscali (Rigo 137 mod. 730/3)				DETRAZIONI	
		fino a euro	15.494,00	euro	991,60
oltre euro	15.494,00	fino a euro	30.987,00	euro	495,80
oltre euro	30.987,00			euro	0,00

La detrazione deve essere rapportata al periodo, espresso in giorni, indicato dal contribuente nel **rigo E72** colonna 1 ed alla percentuale di detrazione spettante, indicata nel rigo **E72** colonna 2. Qualora siano stati compilati più rigi (ad esempio contribuente per il quale sia variata nel corso dell'anno la percentuale di spettanza della detrazione), la detrazione spettante è pari alla somma delle quote di detrazione calcolate per ogni singolo rigo.

**5) Detrazione per affitto terreni agricoli ai giovani Rigo E82 (comma 1-quinquies.1, art 16 del TUIR)**

E' prevista una detrazione del 19% delle spese sostenute per i canoni di affitto dei terreni agricoli diversi da quelli di proprietà dei genitori, per i coltivatori diretti e gli imprenditori agricoli professionali iscritti alla previdenza agricola di età inferiore ai 35 anni.

La detrazione spetta fino ad un massimo di euro 1.200,00 annui.

Determinazione della detrazione spettante

L'importo da riportare nel **rigo 37** del mod. 730-3, va determinato come segue:

Il 19 % dell'importo indicato nel rigo E82, arrotondato.

Ricondurre tale importo al limite di euro 1.200,00.



**16.16 DETERMINAZIONE DEL RESIDUO DELLE DETRAZIONI DI CUI AL RIGO 23 ED AL RIGO 37 DEL MOD. 730-3 E SPESE PER DETERMINATE PATOLOGIE**

**16.16.1 Determinazione del residuo delle detrazioni di cui al rigo 23 ed al rigo 37 del mod. 730-3 –generalita’**

Di seguito si forniscono le istruzioni per la determinazione degli importi relativi alle detrazioni di cui al rigo 23 ed al rigo 37 che non hanno trovato capienza nell’imposta lorda. Tali importi rilevano ai fini della determinazione dell’imposta Irpef a debito o a credito come precisato nelle istruzioni fornite al paragrafo “Dichiarante: Irpef da versare o da rimborsare – col. 2, 3, 6 e 7 del rigo 91 del mod. 730-3” e nel paragrafo “coniuge: Irpef da versare o da rimborsare – col. 2, 3, 6 e 7 del rigo 111 del mod. 730-3” per il coniuge.

Istruzioni per la determinazione dei residui delle detrazioni di cui al rigo 23 e di cui al rigo 37 del mod. 730-3

Con riferimento alle istruzioni che seguono, si definisce **Residuo- rigo-23** la parte di detrazione di cui al rigo 23 del mod. 730-3 che non ha trovato capienza nell’imposta lorda.

Con riferimento alle istruzioni che seguono, si definisce **Residuo-rigo-37** la parte di detrazione di cui al rigo 37 del mod. 730-3 che non ha trovato capienza nell’imposta lorda e “**Detrazione Fruita rigo 37**” la parte di detrazione che ha invece trovato capienza nell’imposta lorda.

**CASO IN CUI IL REDDITO COMPLESSIVO E’ PARI A ZERO**

Si precisa che, sia la parte di detrazione di cui al rigo 23 del mod. 730-3 che non ha trovato capienza nell’imposta lorda e denominata “Residuo-rigo-23”, che la parte di detrazione di cui al rigo 37 del mod. 730-3 che non ha trovato capienza nell’imposta lorda e denominata “Residuo-rigo-37” sono pari a zero qualora il reddito complessivo del contribuente di cui al rigo 11 del mod. 730-3 è pari a zero e non risulta compilata né la colonna 4 del rigo D4 né la colonna 2 del rigo D5. Si precisa che nella verifica della presenza di importi delle colonna 4 dei rigi D4 e nella colonna 2 del rigo D5 non rileva la presenza di importi derivanti da compensi per attività sportive dilettantistiche di ammontare uguale o inferiore ad euro 28.158 (codice 7 nella colonna 1 del rigo D4), la presenza di importi derivanti da noleggio occasionale di imbarcazioni e navi da riporto (codice 4 nella colonna 1 del rigo D5) e la presenza di importi derivanti da locazioni brevi assoggettati a cedolare secca (codice 10 nella colonna 3 del rigo D4 con colonna 2 barrata). Tale circostanza deve essere verificata distintamente sia per il dichiarante che per il coniuge.

Le istruzioni che seguono sono da applicarsi distintamente sia per il dichiarante che per il coniuge. Pertanto, i valori definiti **Residuo- rigo-23**, **Residuo-rigo-37** e **Detrazione Fruita rigo 37**, sono da intendersi riferiti al dichiarante ovvero al coniuge a seconda del contribuente per il quale si sta verificando la capienza delle detrazioni nella relativa imposta lorda.

**16.16.1.1 Determinazione residuo detrazione canoni di locazione (Rigo 37 730-3)**

Ai fini della determinazione del residuo della detrazione d’imposta di cui al **rigo 37 col. 1 (o col. 2 il coniuge)** operare come di seguito descritto.

Calcolare Totale\_detrazioni\_1 =  
rigo 21 + rigo 22 + rigo 23 + rigo 24 + rigo 25 + rigo 26 + rigo 27

Calcolare: Capienza = rigo 16 – Totale\_detrazioni\_1

1) Se “Capienza” è minore o uguale a zero la detrazione per canoni di locazione non trova capienza nell’imposta lorda e pertanto **Residuo-rigo-37** è pari all’importo del **rigo 37** del mod. 730-3 e l’importo della “**Detrazione Fruita rigo 37**” è pari a zero.

2) Se “Capienza” è maggiore di zero è necessario confrontare l’importo del **rigo 37** del mod. 730-3 con il valore di “Capienza” precedentemente determinato:

- se capienza è maggiore o uguale all’importo del **rigo 37** del mod. 730-3, la detrazione trova per intero capienza nell’imposta lorda e pertanto **Residuo-rigo-37** è pari a zero e “**Detrazione Fruita rigo 37**” è pari all’importo del **rigo 37** del mod. 730-3;
- se invece, “Capienza” è minore dell’importo del **rigo 37** del mod. 730-3,

l’importo di **Residuo-rigo-37** è pari al risultato della seguente operazione:

$$(\text{rigo 37 del mod. 730-3} - \text{Capienza}) \quad \text{e}$$

l’importo di **Detrazione Fruita rigo 37**” è pari al risultato della seguente operazione:

$$(\text{rigo 37 mod. 730-3} - \text{Residuo-rigo-37}) .$$

L’importo di Residuo-rigo-37 va riportato nel rigo 58 del mod. 730-3 insieme agli importi delle altre detrazioni che non hanno trovato capienza nell’imposta lorda e per cui è stato riconosciuto un credito da chi presta assistenza fiscale.

#### 16.16.1.2 Determinazione residuo ulteriore detrazione per figli (Rigo 23 730-3)

Qualora risulti presente un importo nel rigo 23 è necessario individuare l’eventuale ammontare della detrazione che non ha trovato capienza nell’imposta lorda.

Inoltre, qualora risulti compilata oltre al rigo 23 anche la **colonna 1 del rigo E1** (spese sanitarie per determinate patologie) ed il contribuente non ha optato per la rateizzazione delle spese sanitarie di cui ai righe da E1 a E3, le indicazioni che seguono tengono conto anche della determinazione dell’eventuale ammontare della detrazione per determinate patologie che non ha trovato capienza nell’imposta lorda. A tal fine operare come di seguito descritto.

Si precisa pertanto, che le indicazioni fornite nel paragrafo “Spese sanitarie relative a patologie esenti dalla partecipazione alla spesa sanitaria pubblica” sono riferite alla determinazione del relativo residuo nel caso in cui non risulti compilato il rigo 23 del mod. 730-3 .

Calcolare:

$$\text{Totale\_detrazioni\_2} = \text{rigo 21} + \text{rigo 22} + \text{rigo 23} + \text{rigo 24} + \text{rigo 25} + \text{rigo 26} + \text{rigo 27} + \text{rigo 28} + \text{rigo 29} + \text{rigo 30} + \text{rigo 31} + \text{rigo 32} + \text{rigo 33} + \text{Detrazione Fruita rigo 37} + \text{rigo 38}$$

$$\text{Capienza} = \text{Totale\_detrazioni\_2} - \text{Rigo 16 mod. 730-3}$$

**1) Se “Capienza” è minore o uguale a zero**, l’ulteriore detrazione per figli a carico trova per intero capienza nell’imposta lorda e pertanto l’importo di **Residuo- rigo-23** è pari a zero.

**2) Se “Capienza” è maggiore di zero** è necessario confrontare l’importo del rigo 23 con il valore di “Capienza” precedentemente determinato:

**2.1) se capienza è maggiore di rigo 23**, l’intero ammontare dell’ulteriore detrazione per figli a carico non ha trovato capienza nell’imposta lorda, e pertanto l’importo di Residuo- rigo-23 è pari all’importo del rigo 23.

Se risulta compilato anche la **colonna 1 del rigo E1** ed il contribuente non ha optato per la rateizzazione delle spese sanitarie di cui ai righe da E1 a E3 (relativa casella non barrata), calcolare:

$$A = \text{“Capienza”} - \text{rigo 23};$$

**B** = 19% della col. 1 del rigo E1 al netto della franchigia di euro 129.

Qualora sia compilata anche la col. 2 del rigo E1 e/o il rigo E2 l'applicazione della franchigia di euro 129 deve essere effettuata sulla somma degli importi indicati nel **rigo E1 col. 1 e col. 2** e nel rigo E2.

Ai fini dell'abbattimento di euro 129, gli importi da utilizzare fino a capienza sono nell'ordine:

1. l'importo indicato nella colonna 2 del rigo E1;
2. l'importo del rigo E2;
3. l'importo indicato nella colonna 1 del rigo E1 (relativa a patologie che danno diritto all'esenzione dalla partecipazione alla spesa sanitaria pubblica).

**C** = al minore valore tra l'importo di A) e l'importo di B) come sopra determinati;

nei messaggi indicare, come spese che possono essere trasferite al familiare, il valore di "C" diviso 0,19 (codice: L05), e come detrazione che non ha trovato capienza il valore di "C" (codice: L02).

**2.2) se capienza è uguale al rigo 23**, l'intero ammontare dell'ulteriore detrazione per figli a carico non ha trovato capienza nell'imposta lorda, e pertanto l'importo di Residuo- rigo-23 è pari all'importo del rigo 23.

Se risulta compilato anche la **colonna 1 del rigo E1** ed il contribuente non ha optato per la rateizzazione delle spese sanitarie di cui ai rigi da E1 a E3 (relativa casella non barrata), la relativa detrazione ha trovato per intero capienza nell'imposta lorda e pertanto non residua alcun importo che può essere trasferito al familiare che ha sostenuto la spesa.

**2.3) se capienza è minore del rigo 23**, l'ulteriore detrazione per figli a carico ha trovato solo in parte capienza nell'imposta lorda, e pertanto l'importo di Residuo- rigo-23 è pari all'importo capienza.

Se risulta compilato anche la **colonna 1 del rigo E1** ed il contribuente non ha optato per la rateizzazione delle spese sanitarie di cui ai rigi da E1 a E3 (relativa casella non barrata), la relativa detrazione ha trovato per intero capienza nell'imposta lorda e pertanto non residua alcun importo che può essere trasferito al familiare che ha sostenuto la spesa.

L'importo di Residuo-rigo-23 va riportato nel rigo 58 del mod. 730-3 insieme agli importi delle altre detrazioni che non hanno trovato capienza nell'imposta lorda e per cui è stato riconosciuto un credito da chi presta assistenza fiscale.

#### **16.16.2 Spese sanitarie relative a patologie esenti dalla partecipazione alla spesa sanitaria pubblica.**

Se il contribuente ha optato per la rateizzazione delle spese sanitarie di cui ai rigi da E1 a E3 non devono essere considerate le seguenti istruzioni e, pertanto, si può procedere direttamente con le istruzioni contenute nella successiva sezione. Se il contribuente non ha optato per la rateizzazione delle spese sanitarie di cui ai rigi da E1 a E3 seguire le istruzioni sotto indicate.

Se il contribuente ha compilato la colonna 1 del rigo E1 del quadro E (determinate patologie), è necessario verificare se la detrazione del 19% di tale importo, trova capienza nell'imposta lorda. La parte della detrazione che non trova capienza e l'ammontare delle relative spese, deve essere comunicata al contribuente con apposito messaggio. L'importo delle spese la cui detrazione non ha trovato capienza nell'imposta lorda può infatti essere riportato nella dichiarazione dei redditi del familiare che le ha sostenute. In caso di dichiarazione congiunta, tale situazione deve essere verificata singolarmente per il dichiarante e per il coniuge.

Se oltre al rigo E1 col. 1 risulta compilato anche il rigo 23 del mod 730-3 relativo alle ulteriori detrazioni per figli a carico, al fine della determinazione dell'importo delle spese la cui detrazione non ha trovato capienza nell'imposta lorda non si deve fare riferimento alle indicazioni di seguito riportate ma a quelle

fornite nel paragrafo “Determinazione del residuo delle detrazioni di cui al rigo 23 ed al rigo 37 del mod. 730-3”.

A tal fine è necessario procedere come segue:

P = 19% della colonna 1 del rigo E1 (dichiarante e/o coniuge) tenendo conto dell'eventuale abbattimento della franchigia di euro 129; qualora sia compilata anche la col. 2 del rigo E1 e/o il rigo E2 l'applicazione della franchigia di euro 129 deve essere effettuata sulla somma degli importi indicati nel **rigo E1 col. 1 e col. 2** e nel rigo E2.

Ai fini dell'abbattimento di euro 129, gli importi da utilizzare fino a capienza sono nell'ordine:

4. l'importo indicato nella colonna 2 del rigo E1;
5. l'importo del rigo E2;
6. l'importo indicato nella colonna 1 del rigo E1 (relativa a patologie che danno diritto all'esenzione dalla partecipazione alla spesa sanitaria pubblica).

- a) calcolare il seguente importo per il quale deve essere considerata, la colonna 1 se la spesa è riferita al dichiarante, ovvero la colonna 2 se la spesa è riferita al coniuge dichiarante:

$J = \text{rigo 16} - \text{rigo 21} - \text{rigo 22} - \text{rigo 24} - \text{rigo 25} - \text{rigo 26} - \text{rigo 27} - (\text{rigo 28} - P) - \text{rigo 29} - \text{rigo 30} - \text{rigo 31} - \text{rigo 32} - \text{rigo 33} - \text{rigo 37} - \text{rigo 38}$

Si precisa che l'assenza nella precedente operazione dell'importo relativo al rigo 23 del mod. 730-3 deriva dalla circostanza che in presenza di tale importo le istruzioni da seguire sono quelle contenute nel paragrafo “Determinazione del residuo delle detrazioni di cui al rigo 23 ed al rigo 37 del mod. 730-3”.

- b) se l'importo J è minore o uguale a zero nei messaggi indicare, come spese che possono essere trasferite al familiare, l'importo della colonna 1 del rigo E1 (dichiarante e/o coniuge) eventualmente abbattuto, e come detrazione che non ha trovato capienza, l'importo P calcolato nel punto a);
- c) se l'importo J è maggiore di zero, calcolare:

$W = J - P$

se W è maggiore o uguale a zero non deve essere indicato nulla nei messaggi (la detrazione ha trovato capienza nell'imposta lorda);

se W è minore di zero, nei messaggi indicare, come spese che possono essere trasferite al familiare, il valore assoluto di W diviso 0,19 (codice: L05), e come detrazione che non ha trovato capienza il valore assoluto di W (codice: L02).

#### **16.17 DETRAZIONE D'IMPOSTA PER GLI ONERI DI CUI ALLA SEZ. VI - RIGO 38 DEL MOD. 730-3**

Il rigo 38 è riservato all'indicazione delle detrazioni per gli oneri indicati nei rigi da E81 e E83 della Sez. VI del quadro E.

Detrazione relativa alle spese di mantenimento dei cani guida (E81)

Tale detrazione è pari a euro 516,46 e deve essere riconosciuta se il contribuente ha barrato la casella del rigo **E81**.

Altre detrazioni di cui al rigo E83

Detrazione borsa di studio codice “1” nella colonna 1 del rigo **E83**

Tale detrazione deve essere riconosciuta per l'intero importo indicato dal contribuente.

Detrazione per donazioni effettuate all'ospedale Galliera di Genova codice “2” nella colonna 1 del rigo **E83**

Tale detrazione deve essere riconosciuta per un importo non superiore al 30% dell'imposta lorda di cui al rigo 16 del mod. 730-3.

#### **16.18 DETERMINAZIONE CREDITI D'IMPOSTA (RIGHI 41, 42, 43, 44 E 45 DEL MOD. 730-3)**

##### **16.18.1 Credito d'imposta per il riacquisto della prima casa - rigo 41 del mod. 730-3**

Il credito d'imposta per il riacquisto della prima casa deve essere calcolato solo se il contribuente ha compilato il rigo G1.

L'utilizzo di tale credito (per il quale non può essere richiesto il rimborso) deve essere effettuato dopo aver sottratto dall'imposta lorda tutte le detrazioni spettanti; l'eventuale eccedenza non utilizzata può essere portata in compensazione.

Di seguito si forniscono le istruzioni per la determinazione dell'importo del credito utilizzato (**rigo 41**) e dell'eventuale residuo da utilizzare in compensazione (**rigo 131**).

E' necessario procedere come segue:

- a) determinare l'ammontare del credito spettante:

Credito d'imposta = rigo G1 col. 1 + rigo G1 col. 2 – rigo G1 col. 3

ricondurre a zero se il risultato è minore di zero.

- b) determinare l'importo utilizzabile secondo la seguente formula, nella quale andrà considerata, la colonna 1 se il credito è riferito al dichiarante, la colonna 2 se il credito è riferito al coniuge:

rigo 16 - rigo 21 - rigo 22 – rigo 23 - rigo 24 - rigo 25 - rigo 26 - rigo 27 - rigo 28 - rigo 29 – **rigo 30 – rigo 31 - rigo 32 - rigo 33 – rigo 37 - rigo 38**

- c) se l'importo calcolato secondo quanto descritto al precedente **punto b)** risulta essere minore o uguale a zero riportare l'intero importo del **Credito d'imposta**, come determinato al punto **a)**, nel rigo **131** (colonna 1 per il dichiarante, colonna 2 per il coniuge) del mod. 730-3 non riportando nulla nel rigo **41** del mod. 730-3 (colonna 1 per il dichiarante, colonna 2 per il coniuge);

- d) se l'importo calcolato secondo quanto descritto al precedente **punto b)** risulta essere maggiore di zero calcolare:

**KA** = importo calcolato secondo quanto descritto al precedente **punto b)** – l'importo del Credito d'imposta come determinato al punto **a)**;

se **KA** risulta maggiore o uguale a zero riportare nel rigo **41** colonna 1 e/o 2 del mod. 730-3 l'intero importo del **Credito d'imposta** e non riportare nulla nel rigo **131** colonna 1 e/o 2;

se **KA** risulta minore di zero riportare nel rigo **41** colonna 1 e/o 2 del mod. 730-3 l'importo calcolato secondo quanto descritto al precedente **punto b)**, e nel rigo **131** colonna 1 e/o 2 la differenza tra l'importo del **Credito d'imposta** e quanto riportato nel rigo **41** colonna 1 e/o 2.

#### 16.18.2 Credito d'imposta per l'incremento dell'occupazione - rigo 42 del mod. 730-3

Il credito d'imposta per l'incremento dell'occupazione deve essere calcolato solo se il contribuente ha compilato il rigo **G7**.

L'utilizzo di tale credito (per il quale non può essere richiesto il rimborso) deve essere effettuato dopo aver sottratto dall'imposta lorda tutte le detrazioni spettanti e il credito d'imposta per il riacquisto della prima casa; l'eventuale eccedenza non utilizzata può essere portata in compensazione.

Di seguito si forniscono le istruzioni per la determinazione dell'importo del credito utilizzato (**rigo 42**) e l'eventuale residuo da utilizzare in compensazione (**rigo 132**).

A tal fine è necessario procedere come segue:

- a) determinare l'ammontare del credito spettante:

Credito d'imposta = rigo G7 col. 1 - rigo G7 col. 2

ricondurre a zero se il risultato è minore di zero.

- b) determinare l'importo utilizzabile secondo la seguente formula, nella quale andrà considerata, la colonna 1 se il credito è riferito al dichiarante, la colonna 2 se il credito è riferito al coniuge:

rigo 16 - rigo 21 - rigo 22 – rigo 23 - rigo 24 - rigo 25 - rigo 26 - rigo 27 - rigo 28 - rigo 29 – **rigo 30 - rigo 31 - rigo 32 - rigo 33 – rigo 37 - rigo 38 - rigo 41**

- c) se l'importo calcolato secondo quanto descritto al precedente punto **b)** risulta essere minore o uguale a zero riportare l'intero importo del **Credito d'imposta** nel rigo **132** colonna 1 e/o 2 del mod. 730-3 non indicando nulla nel rigo **42** colonna 1 e/o 2;

- d) se l'importo calcolato secondo quanto descritto al precedente punto **b)** risulta essere maggiore di zero calcolare:

**ZA** = importo calcolato secondo quanto descritto al precedente punto **b)** – **Credito d'imposta**;

se **ZA** risulta maggiore o uguale a zero riportare nel rigo **42** colonna 1 e/o 2 del mod. 730-3 l'intero importo del **Credito d'imposta** e non indicare nulla nel rigo **132** colonna 1 e/o 2;

se **ZA** risulta minore di zero riportare nel rigo **42** colonna 1 e/o 2 del mod. 730-3 l'importo calcolato secondo quanto descritto al precedente punto **b)**, e nel rigo **132** colonna 1 e/o 2 la differenza tra l'importo del **Credito d'imposta** e quanto riportato nel rigo **42** colonna 1 e/o 2.

### 16.18.3 Credito d'imposta reintegro anticipazioni fondi pensione - rigo 43 del mod. 730-3

Il credito d'imposta per il reintegro delle anticipazioni sui fondi pensione deve essere calcolato solo se il contribuente ha compilato il rigo **G3**.

L'utilizzo di tale credito (per il quale non può essere richiesto il rimborso) deve essere effettuato dopo aver sottratto dall'imposta lorda tutte le detrazioni spettanti e il credito d'imposta per il riacquisto della prima casa ed il credito d'imposta per l'incremento dell'occupazione; l'eventuale eccedenza non utilizzata può essere portata in compensazione.

Di seguito si forniscono le istruzioni per la determinazione dell'importo del credito utilizzato (**rigo 43**) e l'eventuale residuo da utilizzare in compensazione (**rigo 134**).

A tal fine è necessario procedere come segue:

a) determinare l'ammontare del credito spettante:

Credito d'imposta = ( rigo G3 col. 4 + rigo G3 col. 5 – rigo G3 col. 6) di tutti i righe compilati  
ricondurre a zero se il risultato è minore di zero.

c) determinare l'importo utilizzabile secondo la seguente formula, nella quale andrà considerata, la colonna 1 se il credito è riferito al dichiarante, la colonna 2 se il credito è riferito al coniuge:

rigo 16 - rigo 21 - rigo 22 – rigo 23 - rigo 24 - rigo 25 - rigo 26 - rigo 27 - rigo 28 - rigo 29 – **rigo 30 - rigo 31 - rigo 32 - rigo 33 – rigo 37 - rigo 38– rigo 41 – rigo 42**

c) se l'importo calcolato secondo quanto descritto al precedente punto **b)** risulta essere minore o uguale a zero riportare l'intero importo del **Credito d'imposta** nel rigo **134** colonna 1 e/o 2 del mod. 730-3 non indicando nulla nel rigo **43** colonna 1 e/o 2;

d) se l'importo calcolato secondo quanto descritto al precedente punto **b)** risulta essere maggiore di zero calcolare:

**WA** = importo calcolato secondo quanto descritto al precedente punto **b)** – **Credito d'imposta**;

se **WA** risulta maggiore o uguale a zero riportare nel rigo **43** colonna 1 e/o 2 del mod. 730-3 l'intero importo del **Credito d'imposta** e non indicare nulla nel rigo **134** colonna 1 e/o 2;

se **WA** risulta minore di zero riportare nel rigo **43** colonna 1 e/o 2 del mod. 730-3 l'importo calcolato secondo quanto descritto al precedente punto **b)**, e nel rigo **134** colonna 1 e/o 2 la differenza tra l'importo del **Credito d'imposta** e quanto riportato nel rigo **43** colonna 1 e/o 2.

### 16.18.4 Credito d'imposta per mediazione - rigo 44 del mod. 730-3

Il credito d'imposta per Mediazione deve essere calcolato solo se il contribuente ha compilato il rigo **G13**.

L'utilizzo di tale credito (per il quale non può essere richiesto il rimborso) deve essere effettuato dopo aver sottratto dall'imposta lorda tutte le detrazioni spettanti e il credito d'imposta per il riacquisto della prima casa, il credito d'imposta per l'incremento dell'occupazione e il credito d'imposta per il reintegro anticipazioni fondi pensione; l'eventuale eccedenza non utilizzata può essere portata in compensazione.

Di seguito si forniscono le istruzioni per la determinazione dell'importo del credito utilizzato (**rigo 44**) e l'eventuale residuo da utilizzare in compensazione (**rigo 135**).

A tal fine è necessario procedere come segue:

a) determinare l'ammontare del credito spettante:

Credito d'imposta = rigo **G13** col. 1 – rigo **G13** col. 2  
ricondurre a zero se il risultato è minore di zero.

b) determinare l'importo utilizzabile secondo la seguente formula, nella quale andrà considerata, la colonna 1 se il credito è riferito al dichiarante, la colonna 2 se il credito è riferito al coniuge:

rigo 16 - rigo 21 - rigo 22 – rigo 23 - rigo 24 - rigo 25 - rigo 26 - rigo 27 - rigo 28 - rigo 29 – **rigo 30 - rigo 31 - rigo 32 - rigo 33 – rigo 37 - rigo 38 – rigo 41 – rigo 42 – rigo 43**

c) se l'importo calcolato secondo quanto descritto al precedente punto **b)** risulta essere minore o uguale a zero riportare l'intero importo del **Credito d'imposta** nel rigo **135** colonna 1 e/o 2 del mod. 730-3 non indicando nulla nel rigo **44** colonna 1 e/o 2;

d) se l'importo calcolato secondo quanto descritto al precedente punto **b)** risulta essere maggiore di zero calcolare:

**YA** = importo calcolato secondo quanto descritto al precedente punto **b)** – **Credito d'imposta**;

se **YA** risulta maggiore o uguale a zero riportare nel rigo **44** colonna 1 e/o 2 del mod. 730-3 l'intero importo del **Credito d'imposta** e non indicare nulla nel rigo **135** colonna 1 e/o 2;

se **YA** risulta minore di zero riportare nel rigo **44** colonna 1 e/o 2 del mod. 730-3 l'importo calcolato secondo quanto descritto al precedente punto **b)**, e nel rigo **135** colonna 1 e/o 2 la differenza tra l'importo del **Credito d'imposta** e quanto riportato nel rigo **44** colonna 1 e/o 2.

#### 16.18.5 Credito d'imposta per negoziazione e arbitrato - rigo 45 del mod. 730-3

Il credito d'imposta per negoziazione e arbitrato deve essere calcolato solo se il contribuente ha compilato il rigo **G11**.

L'utilizzo di tale credito (per il quale non può essere richiesto il rimborso) deve essere effettuato dopo aver sottratto dall'imposta lorda tutte le detrazioni spettanti e il credito d'imposta per il riacquisto della prima casa, il credito d'imposta per l'incremento dell'occupazione, il credito d'imposta per il reintegro anticipazioni fondi pensione e il credito d'imposta per mediazioni; l'eventuale eccedenza non utilizzata può essere portata in compensazione.

Di seguito si forniscono le istruzioni per la determinazione dell'importo del credito utilizzato (**rigo 45**) e l'eventuale residuo da utilizzare in compensazione (**rigo 151**).

A tal fine è necessario procedere come segue:

a) determinare l'ammontare del credito spettante:

$\text{Credito d'imposta} = \text{rigo G11 col. 1} + \text{rigo G11 col. 2} - \text{rigo G11 col. 3}$

riconduurre a zero se il risultato è minore di zero.

b) determinare l'importo utilizzabile secondo la seguente formula, nella quale andrà considerata, la colonna 1 se il credito è riferito al dichiarante, la colonna 2 se il credito è riferito al coniuge:

**rigo 16 - rigo 21 - rigo 22 - rigo 23 - rigo 24 - rigo 25 - rigo 26 - rigo 27 - rigo 28 - rigo 29 - rigo 30 - rigo 31 - rigo 32 - rigo 33 - rigo 37 - rigo 38 - rigo 41 - rigo 42 - rigo 43 - rigo 44**

c) se l'importo calcolato secondo quanto descritto al precedente punto **b)** risulta essere minore o uguale a zero riportare l'intero importo del **Credito d'imposta** nel rigo **151** colonna 1 e/o 2 del mod. 730-3 non indicando nulla nel rigo **45** colonna 1 e/o 2;

d) se l'importo calcolato secondo quanto descritto al precedente punto **b)** risulta essere maggiore di zero calcolare:

**YA** = importo calcolato secondo quanto descritto al precedente punto **b)** – **Credito d'imposta**;

se **YA** risulta maggiore o uguale a zero riportare nel rigo **45** colonna 1 e/o 2 del mod. 730-3 l'intero importo del **Credito d'imposta** e non indicare nulla nel rigo **151** colonna 1 e/o 2;

se **YA** risulta minore di zero riportare nel rigo **45** colonna 1 e/o 2 del mod. 730-3 l'importo calcolato secondo quanto descritto al precedente punto **b)**, e nel rigo **151** colonna 1 e/o 2 la differenza tra l'importo del **Credito d'imposta** e quanto riportato nel rigo **45** colonna 1 e/o 2.

#### 16.19 TOTALE DETRAZIONI E CREDITO DI IMPOSTA – RIGO 48 DEL MOD. 730-3

Alle colonne 1 e/o 2 del rigo **48** va riportato il totale delle detrazioni e dei crediti d'imposta come di seguito evidenziato:

Rigo 48 =

$\text{rigo 21} + \text{rigo 22} + \text{rigo 23} + \text{rigo 24} + \text{rigo 25} + \text{rigo 26} + \text{rigo 27} +$   
 $\text{rigo 28} + \text{rigo 29} + \text{rigo 30} + \text{rigo 31} + \text{rigo 32} + \text{rigo 33} +$

rigo 37 + rigo 38 +  
rigo 41 + rigo 42 + rigo 43 + rigo 44 + rigo 45

**16.20 CALCOLO IMPOSTA NETTA E RIGO DIFFERENZA (RIGHI DA 50 A 60 E RIGHI 145 E 146 DEL MOD. 730-3)**

**16.20.1 Imposta netta – rigo 50 del mod. 730-3**

L'imposta netta da riportare alle colonne 1 e/o 2 del rigo 50 è pari a:

Imposta netta rigo 50 = rigo 16 – rigo 48 (se il risultato è negativo riportare zero)

**16.20.2 Credito d'imposta altri immobili - sisma abruzzo – rigo 51 730-3**

Il credito d'imposta per altri immobili spetta nel limite dell'imposta netta (rigo 50 mod. 730-3). Procedere come di seguito descritto.

Determinare per ogni rigo G6 compilato l'importo della relativa rata spettante:

$$\text{rata spettante} = \text{rigo G6 col. 5} / \text{rigo G6 col. 4}$$

Arrotondare all'unità di euro l'importo determinato della rata spettante determinata con riferimento a ciascun rigo G6.

Determinare "Totale Rate spettanti" pari alla somma delle rate come sopra determinate con riferimento a ciascun rigo G6.

Nel rigo **51** del mod 730-3 riportare il minor valore tra l'importo del *Totale Rate spettanti* come sopra determinato e l'importo dell'imposta netta di cui al rigo **50** del mod. 730-3

**16.20.3 Credito d'imposta abitaz. principale - sisma abruzzo – rigo 52 730-3**

L'ammontare del credito d'imposta per abitazione principale che non trova capienza nell'imposta netta genera un residuo che può essere utilizzato nella successiva dichiarazione dei redditi (rigo 133 del mod. 730-3).

Procedere come di seguito descritto.

Determinare per ogni rigo G5 compilato, l'importo della relativa rata spettante:

$$\text{rata spettante} = \text{rigo G5 col. 3} / 20$$

Arrotondare all'unità di euro l'importo determinato della rata spettante determinata con riferimento a ciascun rigo G5.

Determinare "Totale Rate spettanti" pari alla somma delle rate come sopra determinate con riferimento a ciascun rigo G5 aumentato dell'importo di colonna 4 del rigo G5 (residuo precedente dichiarazione).

Determinare *Capienza* = rigo 50 (730-3) - rigo 51 (730-3)

a) se l'importo di Capienza risulta essere superiore ovvero uguale al Totale Rate spettanti come sopra determinato, nel rigo **52** del mod.730-3 riportare l'importo di *Totale Rate spettanti* ed il rigo 133 del mod. 730-3 non deve essere compilato.

b) se, invece, l'importo di Capienza risulta essere inferiore al Totale Rate spettanti come sopra determinato, nel rigo **52** del mod.730-3 riportare l'importo di *Capienza* e nel rigo 133 del mod. 730-3 riportare il risultato della seguente operazione: *Totale Rate spettanti - Capienza*



#### 16.20.4 Crediti sulle imposte pagate all'estero – rigo 53 del mod. 730-3

Per le imposte pagate all'estero è riconosciuto, ai sensi del comma 1 dell'art. 165 del TUIR, un credito d'imposta fino a concorrenza della quota d'imposta lorda italiana corrispondente al rapporto tra il reddito prodotto all'estero ed il reddito complessivo. Il suddetto credito spetta nel limite dell'imposta netta italiana relativa all'anno di produzione del reddito estero. Ai fini della verifica di tale limite si deve tenere conto del credito eventualmente già utilizzato nelle precedenti dichiarazioni e riferito allo stesso anno di produzione del reddito estero.

Per la determinazione del credito d'imposta spettante è necessario:

- a. calcolare, per ogni rigo G4 compilato, l'ammontare massimo del credito d'imposta spettante;
- b. per ogni singolo anno di produzione del reddito, ricondurre l'ammontare massimo dei crediti d'imposta determinati con riferimento ad ogni singolo rigo nel limite dell'imposta netta.

##### a. Determinazione dell'ammontare massimo del credito d'imposta spettante per ogni rigo G4

Per ogni rigo G4 compilato è necessario determinare l'ammontare massimo del credito d'imposta spettante calcolando la quota di imposta lorda italiana (corrispondente al rapporto tra il reddito prodotto all'estero ed il reddito complessivo) diminuita del credito utilizzato nelle precedenti dichiarazioni (col. 9) e relativo all'anno di imposta di col. 2 ed allo stato estero di col. 1; pertanto, operare come segue:

- se a colonna 2 (anno di produzione del reddito) del rigo G4 è indicato l'anno **2017**, il credito massimo spettante per il singolo rigo è costituito dal minore importo tra quanto indicato nella colonna 4 (imposta estera) del rigo G4 e il risultato della seguente operazione (quota d'imposta lorda italiana corrispondente al rapporto tra il reddito prodotto all'estero ed il reddito complessivo):

$$\frac{\text{rigo G4 col. 3} \times \text{rigo 16 mod. 730-3}}{\text{rigo 11 mod. 730-3}}$$

Arrotondare all'unità di euro l'importo così determinato.

Considerare zero, se il risultato della presente operazione è negativo.

Se il rapporto tra reddito estero e reddito complessivo (rigo G4 col. 3 / rigo 11 mod. 730-3) assume un valore maggiore di 1, tale rapporto deve essere ricondotto ad 1. Tuttavia si rileva che, in considerazione della circostanza che nel modello 730 non possono confluire redditi di impresa o redditi di lavoro autonomo, per i redditi prodotti nell'anno d'imposta **2017**, il rapporto tra il reddito estero e reddito complessivo non potrà mai assumere un valore superiore ad 1.

- Se a colonna 2 (anno di produzione del reddito) del rigo G4 è indicato un anno diverso dal **2017**, il credito massimo spettante per il singolo rigo è costituito dal minore importo tra quanto indicato nella colonna 4 del rigo G4 (imposta estera) e il risultato della seguente operazione (quota d'imposta lorda italiana corrispondente al rapporto tra il reddito prodotto all'estero ed il reddito complessivo, diminuita dell'importo di col. 9):

$$\left( \frac{\text{rigo G4 col. 3}}{\text{rigo G4 col. 5}} \times \text{rigo G4 col. 6} \right) - \text{rigo G4 col. 9}$$

Arrotondare all'unità di euro l'importo così determinato.

Considerare zero, se il risultato della presente operazione è negativo.

Se il rapporto tra reddito estero e reddito complessivo (rigo G4 col. 3 / rigo G4 col. 5) assume un valore maggiore di 1, tale rapporto deve essere ricondotto ad 1.

Se il contribuente ha compilato più righe G4 è necessario procedere all'aggregazione, per ogni anno di produzione del reddito (col. 2), degli importi di credito massimo spettante calcolati per ogni singolo rigo. Pertanto sommare gli importi di credito massimo spettante relativi ai righe G4 che presentano a colonna 2 il medesimo anno.

#### **Messaggi**

Se con riferimento al limite costituito dalla quota di imposta lorda risulta che, relativamente ad un singolo anno di produzione del reddito e ad un singolo Stato, il contribuente abbia già usufruito per intero del credito spettante, è necessario fornire nei messaggi la seguente comunicazione:

“... per i redditi prodotti all'estero nell'anno ..... e nello Stato ..... è stato utilizzato per intero il credito fruibile e pertanto, per altre imposte estere che si rendessero definitive relativamente allo stesso anno di produzione ed allo stesso Stato estero, non sarà possibile usufruire di un ulteriore credito” (codice: L03). L'indicazione di tale messaggio può essere omessa qualora con riferimento alle istruzioni contenute nel successivo paragrafo (Abbattimento entro il limite dell'imposta netta) il contribuente abbia usufruito, relativamente ad un singolo anno di produzione del reddito estero, di un credito complessivo pari all'imposta netta.

#### **b) abbattimento entro il limite dell'imposta netta**

In relazione all'ammontare complessivo dei crediti d'imposta determinati con riferimento ad ogni singolo anno di produzione del reddito estero è necessario ricondurre tali importi nei limiti delle relative imposte nette (col. 7) tenendo conto di quanto già utilizzato nelle precedenti dichiarazioni (col. 8).

Pertanto per ogni anno di produzione del reddito (col. 2) è necessario determinare il limite del credito utilizzabile costituito dalla differenza tra l'imposta netta e il credito utilizzato nelle precedenti dichiarazioni:

col. 7 rigo G4 – col. 8 rigo G4

Se l'anno di colonna 2 è il **2017**, al fine della verifica del suddetto limite dell'imposta netta, deve farsi riferimento all'importo del **rigo 50** del modello 730-3.

Il credito da riconoscere al contribuente non può essere superiore al limite come sopra determinato.

#### **Messaggi**

Se con riferimento al limite dell'imposta netta risulta che, relativamente ad un singolo anno di produzione del reddito, il contribuente abbia già usufruito per intero del credito spettante, è necessario fornire nei messaggi la seguente comunicazione:

“... per i redditi prodotti all'estero nell'anno ..... è stato utilizzato per intero il credito fruibile pertanto, per altre imposte estere che si rendessero definitive relativamente allo stesso anno di produzione, non sarà possibile usufruire di un ulteriore credito” (codice: L04).

### **ISTRUZIONI RELATIVE AI RIGHI 145 E 146 DEL 730-3**

#### **Generalità**

I righe 145 e 146 sono riservati all'esposizione, da parte del soggetto che presta l'assistenza fiscale, di alcune informazioni relative all'utilizzo del credito d'imposta per redditi prodotti all'estero, che possono

assumere rilevanza per la compilazione della dichiarazione dei redditi relativa al successivo anno d'imposta.

Per ogni singolo anno di produzione del reddito estero dovrà essere indicato l'ammontare complessivo del credito d'imposta utilizzato e la sua imputazione per singolo Stato di produzione.

Compilazione dei righi 145 e 146 mod. 730-3

Per ogni anno di produzione del reddito estero per il quale il contribuente ha richiesto di fruire del relativo credito d'imposta (rigo G4 compilato), il soggetto che presta l'assistenza fiscale deve indicare nel rigo 145 del mod. 730-3 per il dichiarante (o nel rigo 146 del mod. 730-3 per il coniuge) l'ammontare del credito riconosciuto aumentato di quanto eventualmente utilizzato nelle precedenti dichiarazioni e rilevabile dalla colonna 8 del rigo G4.

Nel caso in cui il credito riconosciuto sia pari a zero ma risulti compilata la col. 8 del rigo G4, compilare comunque il rigo 145 (e/o 146) del mod. 730-3 riportandovi l'importo indicato nella col. 8 del rigo G4.

Qualora sia necessario esporre crediti riconosciuti per imposte pagate all'estero relativi a più di un anno, devono essere utilizzati più moduli del mod. 730-3 provvedendo a compilare il relativo progressivo modulo (Casella "Modello N.") presente nel prospetto di liquidazione.

Qualora sia necessario esporre crediti riconosciuti per imposte pagate all'estero, relativi allo stesso anno ma riferiti a più di due Stati, devono essere utilizzati più moduli del mod. 730-3 provvedendo a compilare il relativo progressivo modulo (Casella "Modello N.") presente nel prospetto di liquidazione e riportando comunque l'indicazione dell'anno (col. 1 del rigo 145 o 146) e del totale credito utilizzato (col. 2 del rigo 145 o 146).

Pertanto nel rigo 145 (o 146) del mod. 730-3 deve essere indicato:

- **a colonna 1 (Anno)** l'anno di produzione del reddito;
- **a colonna 2** (Totale credito utilizzato), indipendentemente dallo Stato estero nel quale il reddito è stato prodotto, l'ammontare del credito riconosciuto per il reddito prodotto all'estero con riferimento all'anno indicato nella col. 1, ed eventualmente aumentato del credito utilizzato nelle precedenti dichiarazioni e rilevabile dalla col. 8 del rigo G4 (riferito allo stesso anno);
- **a colonna 3 (e col. 5)**, il codice relativo allo Stato estero nel quale è stato prodotto il reddito e per il quale è stato utilizzato il credito;
- **a colonna 4 (e col. 6)** l'importo del credito riconosciuto con riferimento allo stato di col. 3 (o col. 5) eventualmente aumentato del credito utilizzato nelle precedenti dichiarazioni riferito allo stesso Stato estero e rilevabile dalla col. 9 del rigo G4 (relativo allo stesso anno).

Al fine di una puntuale individuazione delle modalità di compilazione del rigo 145 (e 146) del mod. 730/3 si espongono i seguenti esempi.

### Esempio N. 1

L'esempio n. 1 è relativo ad una situazione nella quale nel corso del **2017** si sono rese definitive imposte relative a redditi prodotti nel **2017** in tre distinti paesi esteri.

Esempio 1						
MODELLO	PAESE (col. 1 rigo G4)	ANNO DI PRODUZIONE (col. 2 rigo G4)	IMPOSTA ESTERA (col. 4 rigo G4)	Quota di imposta lorda	Imposta Netta	Credito spettante
730/2018	A	2017	100	900	1.050	100
730/2018	B	2017	200	1.000	1.050	200
730/2018	C	2017	300	1.100	1.050	300
RIGO 145 730-3 (mod. 730/2018)	ANNO	Totale Credito Utilizzato	Stato	Credito Utilizzato	Stato	Credito Utilizzato
Modello N. 1	2017	600 (100 + 200 + 300)	A	100	B	200
Modello N. 2	2017	600 (100 + 200 + 300)	C	300		

Dall'esempio sopra esposto risulta necessario l'utilizzo di due moduli del mod. 730-3.

Nel primo modulo, dovranno essere riportati i dati relativi al credito utilizzato con riferimento ai paesi A e B; nel secondo il credito utilizzato con riferimento al paese C.

**Esempio N. 2**

L'esempio n. 2 è relativo ad una situazione nella quale nel corso del **2017** si sono rese definitive imposte relative a redditi prodotti nel **2017** in tre distinti paesi esteri. Le imposte pagate all'estero nei singoli paesi trovano capienza nelle rispettive quote di imposta lorda, ma il loro ammontare complessivo ( $100 + 200 + 300 = 600$ ) eccede il limite dell'imposta netta (250).

Nel rigo 145 del mod. 730-3 dovranno essere esposti i dati relativi ai soli Stati per i quali risulta utilizzato il credito. Pur non essendo previsti criteri con riferimento ai quali ripartire tra i diversi stati il credito utilizzabile, nell'esempio proposto si è ipotizzato che il credito venga utilizzato prioritariamente per lo Stato A (100), il residuo per lo Stato B (150) e nulla per lo Stato C in base all'ordine con il quale il contribuente ha compilato i diversi righi G4.

Esempio 2						
MODELLO	PAESE (col. 1 rigo G4)	ANNO DI PRODUZIONE (col. 2 rigo G4)	IMPOSTA ESTERA (col. 4 rigo G4)	Quota di imposta lorda	Imposta Netta	Credito massimo spettante nei limiti della quota di imposta lorda
730/2018	A	2017	100	900	250	100
730/2018	B	2017	200	1.000	250	200
730/2018	C	2017	300	1.100	250	300
RIGO 145 730-3 (mod. 730/2018)	ANNO	Totale Credito Utilizzato	Stato	Credito Utilizzato	Stato	Credito Utilizzato
Modello N. 1	2014	250 (100 + 150)	A	100	B	150

**Esempio N. 3**

L'esempio n. 3 è relativo ad una situazione nella quale entro la data di presentazione della dichiarazione relativa ai redditi del **2017**, si sono rese definitive imposte relative a redditi prodotti nel **2017** nel paese C e nel **2016** nei paesi A e B. In particolare, per i redditi prodotti nel **2016** nei paesi A e B, essendosi resa definitiva una parte delle imposte entro la data di presentazione della dichiarazione relativa ai redditi del **2016**, si è già in parte usufruito del credito d'imposta nella precedente dichiarazione.

Le imposte pagate nel paese C per i redditi prodotti nel **2017** trovano capienza sia nella quota d'imposta lorda che nell'imposta netta e per esse, pertanto, il credito viene riconosciuto per intero. Le imposte pagate nei paesi A e B non trovano, invece, capienza nella quota di imposta lorda diminuita del credito già utilizzato per lo stesso Paese nella precedente dichiarazione (importo di colonna 9). In particolare, per il paese A (imposta estera 100) non è possibile riconoscere alcun credito essendo pari a zero la capienza della quota di imposta lorda ( $300 - 300$ ); per il paese B (imposta estera 200) è possibile riconoscere solo un credito di euro 100 corrispondente alla capienza della quota di imposta lorda ( $600 - 500$ ).

Esempio 3								
MODELLO 730/2017	PAESE (col. 1 rigo G4)	ANNO DI PRODUZIONE (col. 2 rigo G4)	IMPOSTA ESTERA (col. 4 rigo G4)	Quota di imposta lorda	Imposta Netta	Credito Riconosciuto		
	A	2016	300	300	1.000	300		
	B	2016	500	600	1.000	500		
MODELLO 730/2018	PAESE (col. 1 rigo G4)	ANNO DI PRODUZIONE (col. 2 rigo G4)	IMPOSTA ESTERA (col. 4 rigo G4)	Quota di imposta lorda	Imposta Netta	Credito utilizzato nelle precedenti dichiarazioni (col. 8 rigo G4)	di cui relativo allo Stato estero di col. 1 (col. 9 rigo G4)	Credito Riconosciuto
	A	2016	100	300	1.000	800	300	0
	B	2016	200	600	1.000	800	500	100
	C	2017	300	1.100	1.050			300
RIGO 145 730-3 (mod. 730/2018)	ANNO	Totale Credito Utilizzato	Stato	Credito Utilizzato	Stato	Credito Utilizzato		
Modello N. 1	2016	900 (800 + 100)	A	300	B	600 (500 + 100)		
Modello N. 2	2017	300	C	300				

Dall'esempio sopra esposto risulta necessario l'utilizzo di due moduli del mod. 730-3.

Nel primo modulo, dovranno essere riportati i dati relativi al credito utilizzato con riferimento ai paesi A e B per i redditi prodotti nel 2016; nel secondo, il credito utilizzato con riferimento al paese C per i redditi prodotti nel 2016.

Si evidenzia che per il paese A è comunque presente nel rigo 145 del mod. 730-3 (colonna 2 e colonna 4) l'esposizione del credito utilizzato nella precedente dichiarazione anche se per l'imposta resasi definitiva nel corso del 2016 non è stato riconosciuto alcun credito.

#### Esempio N.4

L'esempio n. 4 è relativo ad una situazione nella quale entro la data di presentazione della dichiarazione per i redditi del 2017, si sono rese definitive imposte relative a redditi prodotti nel 2016 nei paesi A e B. Inoltre con riferimento ai redditi prodotti nel 2016, si è già usufruito di un credito d'imposta nella precedente dichiarazione per il paese A e per il paese C.

Le imposte resesi definitive nel corso del 2017 per i paesi A e B, trovano capienza nelle rispettive quote d'imposta lorda ma complessivamente non trovano capienza nell'imposta netta diminuita del credito già utilizzato nella precedente dichiarazione. In particolare, la capienza nell'imposta netta risulta essere pari ad euro 1.850 ( $3.000 - 1.150$ ) e l'imposta complessivamente resasi definitiva nel 2017 risulta essere pari ad euro 2.700 ( $200 + 2.500$ ).

Pur non essendo previsti criteri con riferimento ai quali ripartire tra i diversi stati il credito utilizzabile, nell'esempio proposto si è ipotizzato che il credito venga utilizzato prioritariamente per lo Stato A (200), il residuo per lo Stato B ( $1.650 = 1.850 - 200$ ) in base all'ordine con il quale il contribuente ha compilato i diversi righe G4.

Esempio 4						
MODELLO 730/2017	PAESE (col. 1 rigo G4)	ANNO DI PRODUZIONE (col. 2 rigo G4)	IMPOSTA ESTERA (col. 4 rigo G4)	Quota di imposta lorda	Imposta Netta	Credito Riconosciuto
	A	2016	1.000	1.200	3.000	1.000
	C	2016	150	300	3.000	150
MODELLO 730/2018	PAESE (col. 1 rigo G4)	ANNO DI PRODUZIONE (col. 2 rigo G4)	IMPOSTA ESTERA (col. 4 rigo G4)	Quota di imposta lorda	Imposta Netta	La somma di euro 200 (Paese A) + 2.500 (Paese B) deve essere ricondotta nei limiti della capienza residua dell'imposta netta ( $3.000 - 1.150 = 1.850$ )
	A	2016	200	1.200	3.000	
	B	2016	2.500	2.500	3.000	
RIGO 145 730-3 (mod. 730/2018)	ANNO	Totale Credito Utilizzato	Stato	Credito Utilizzato	Stato	Credito Utilizzato
	2016	3.000 ( $1.150 + 1.850$ )	A	1200 ( $1.000 + 200$ )	B	1.650 ( $1.850 - 200$ )

Si evidenzia che nell'esempio sopra proposto l'ammontare complessivo del credito utilizzato ed indicato nella colonna 2 del rigo 145 del mod. 730-3 (3.000) non coincide con la somma dei crediti utilizzati per i singoli paesi e riportati nelle colonne 4 e 6 del medesimo rigo ( $2.850 = 1.200 + 1.650$ ). Tale differenza è generata dalla presenza di un credito di euro 150 utilizzato per il paese C nella precedente dichiarazione dei redditi.

#### ESEMPIO n. 5

Si propone di seguito un esempio relativo alla determinazione del credito d'imposta spettante per imposte pagate all'estero ipotizzando un contribuente che abbia compilato più righe G4 utilizzando cinque moduli del mod. 730.

Le ultime due colonne della tabella che segue riportano i risultati delle operazioni che il soggetto che presta l'assistenza fiscale dovrà effettuare ai fini dell'individuazione del massimo credito spettante per ogni rigo G4 compilato.

DATI PRESENTI NEI RIGHI G4										Importi determinati dal soggetto che presta l'assistenza fiscale	
	col. 1	col. 2	col. 3	col. 4	col. 5	col. 6	col. 7	col. 8	col. 9	Calcolo quota d'imposta lorda italiana (Reddito Estero/ Reddito Complessivo) X Imposta Lorda diminuito dell'importo di col. 9	Credito massimo d'imposta spettante con riferimento al singolo rigo (il minore tra l'imposta estera e il risultato della precedente colonna)
	Stato Estero	Anno	Reddito Estero	Imposta Estera	Reddito Complessivo	Imposta Lorda	Imposta Netta	Credito utilizzato nelle precedenti dichiarazioni	di cui relativo allo Stato estero di col. 1		
Rigo 1	Stato D	2005	7.000,00	2.300,00	28.000,00	5.750,00	5.500,00			1.438,00	1.438,00
Rigo 2	Stato A	2004	6.000,00	1.800,00	26.000,00	6.013,00	5.497,00	500,00	500,00	888,00	888,00
Rigo 3	Stato B	2004	8.000,00	2.000,00	26.000,00	6.013,00	5.497,00	500,00		1.850,00	1.850,00
Rigo 4	Stato A	2003	5.000,00	1.500,00	25.000,00	5.639,00	4.109,00	1.100,00		1.128,00	1.128,00
Rigo 5	Stato C	2003	10.000,00	2.000,00	25.000,00	5.639,00	4.109,00	1.100,00		2.256,00	2.000,00

Aggregando per anno i singoli crediti d'imposta massimi spettanti abbiamo che:

Anno	Somma dei singoli crediti d'imposta massimi spettanti
2005	1.438,00
2004	888,00 + 1.850,00 = 2.738,00
2003	1.128,00 + 2.000,00 = 3.128,00

Con riferimento all'imposta netta, il limite del credito utilizzabile per ogni anno di produzione del reddito risulta essere:

Anno	Imposta Netta	Credito Utilizzato nella precedente dichiarazione	limite del credito utilizzabile
2005	5.500,00		5.500,00
2004	5.497,00	500,00	4.997,00
2003	4.109,00	1.100,00	3.009,00

Per l'anno 2004 e 2005 il massimo credito spettante trova capienza nell'imposta netta.

Per l'anno 2003, invece, il massimo credito spettante trova capienza nell'imposta netta (*ridotta di quanto già utilizzato nelle precedenti dichiarazioni*) solo per euro 3.009,00 (4.109,00 – 1.100,00).

Il credito da riconoscere al contribuente è pertanto:

Per i redditi esteri prodotti nel 2005	1.438,00
Per i redditi esteri prodotti nel 2004	2.738,00
Per i redditi esteri prodotti nel 2003	3.009,00
Importo da riportare nel rigo 53 del mod. 730-3	7.185,00

L'importo da riportare nel rigo 53 del mod. 730-3 è quindi pari a euro: 7.185,00 (1.438,00 + 2.738,00 + 3.009,00).

Gli importi da riportare nel rigo 145 del mod. 730-3 sono:

RIGO 145 730-3 (mod. 730/2018)	ANNO	Totale Credito Utilizzato	Stato	Credito Utilizzato	Stato	Credito Utilizzato
	2003	4.109,00	A	1.128,00	C	1.881,00
	2004	3.238,00	A	1.388,00	B	1.850,00
	2005	1.438,00	D	1.438,00		

#### 16.20.5 Credito d'imposta per erogazioni cultura – rigo 54 del mod. 730-3

Per le erogazioni liberali a sostegno della cultura (rigo G9) è riconosciuto un credito d'imposta nella misura del 65 per cento.

Il credito d'imposta spetta nei limiti del 15 per cento del reddito imponibile ed è utilizzabile in tre quote annuali di pari importo. La parte della quota annuale non utilizzata è fruibile negli anni successivi ed è riportata in avanti nelle dichiarazioni dei redditi.

Per la determinazione del credito relativo alle erogazioni effettuate nel **2017**, procedere come di seguito descritto.

Calcolare **A** = Rigo G9 col 1 x 0,65

Calcolare **B** = Rigo 14 mod. 730-3 x 0,15

Calcolare **C** = minore tra A e B come sopra determinate

**Rata-Credito-Art-Bonus** = C / 3 (Arrotondare l'importo così determinato)

COMPILAZIONE RIGO 160 DEL MOD 730-3

Nella col. 1 del rigo 160 del mod. 730/3 (o col. 3 per il coniuge) va riportato quanto indicato dal contribuente nella col. 3 del rigo G9;

Nella col. 2 del rigo 160 del mod. 730-3 (o col. 4 per il coniuge) va riportato l'importo di *Rata-Credito-Art-Bonus* come sopra determinato;

Calcolare: *Totale-Credito* = *Rata-Credito-Art-Bonus* + col. 2 del rigo G9 + col. 3 del rigo G9 + col. 4 del rigo G9

Determinare **Capienza** = rigo 50 (730-3) - rigo 51 (730-3) - rigo 52 (730-3) - rigo 53 (730-3)

a) se l'importo di **Capienza** risulta essere superiore ovvero uguale a **Totale-Credito** come sopra determinato, nel **rigo 54** del mod.730-3 riportare l'importo di **Totale-Credito** ed il **rigo 130** del mod. 730-3 non deve essere compilato.

b) se, invece, l'importo di **Capienza** risulta essere inferiore a **Totale-Credito** come sopra determinato, nel **rigo 54** del mod.730-3 riportare l'importo di **Capienza** e nel **rigo 130** del mod. 730-3 riportare il risultato della seguente operazione: **Totale-Credito – Capienza**

#### 16.20.6 Credito d'imposta per erogazioni scuola – rigo 55 del mod. 730-3

Per le erogazioni liberali a sostegno della scuola (rigo G10) è riconosciuto un credito d'imposta nella misura del 65 per cento da ripartire in tre quote annuali.

La parte della quota annuale non utilizzata è fruibile negli anni successivi ed è riportata in avanti nelle dichiarazioni dei redditi.

Per la determinazione del suddetto credito procedere come di seguito descritto.

Calcolare **Credito-Scuola** = (Rigo G10 col. 1 x 0,65) / 3 (Arrotondare l'importo così determinato) +  
(Rigo G10 col. 2 x 0,65) / 3 (Arrotondare l'importo così determinato) +  
Rigo G10 col. 3

Determinare **Capienza** = rigo 50 (730-3) - rigo 51 (730-3) - rigo 52 (730-3) - rigo 53 (730-3) - rigo 54 (730-3)



a) se l'importo di **Capienza** risulta essere superiore ovvero uguale al **Credito-Scuola** come sopra determinato, nel **rigo 55** del mod.730-3 riportare l'importo di **Credito-Scuola** ed il **rigo 150** del mod. 730-3 non deve essere compilato.

b) se, invece, l'importo di **Capienza** risulta essere inferiore a **Credito-Scuola** come sopra determinato, nel **rigo 55** del mod.730-3 riportare l'importo di **Capienza** e nel **rigo 150** del mod. 730-3 riportare il risultato della seguente operazione: **Credito-Scuola** – **Capienza**

#### 16.20.7 Credito d'imposta per videosorveglianza - rigo 56 del mod. 730-3

Il credito d'imposta per Videosorveglianza deve essere calcolato solo se il contribuente ha compilato il rigo **G12**.

Di seguito si forniscono le istruzioni per la determinazione dell'importo del credito utilizzato (**rigo 56** e l'eventuale residuo da utilizzare in compensazione (**rigo 152**).

A tal fine è necessario procedere come segue:

1) determinare l'ammontare del credito spettante:

Credito d'imposta Videosorveglianza = rigo G12 col. 1 - rigo G12 col. 2  
ricondere a zero se il risultato è minore di zero.

2) Determinare **Capienza** = rigo 50 (730-3) - rigo 51 (730-3) - rigo 52 (730-3) - rigo 53 (730-3) - rigo 54 (730-3) - rigo 55 (730-3)

- se l'importo di **Capienza** risulta essere superiore ovvero uguale al **Credito d'imposta Videosorveglianza** come sopra determinato, nel **rigo 56** del mod.730-3 riportare l'importo di **Credito d'imposta Videosorveglianza** ed il **rigo 152** del mod. 730-3 non deve essere compilato.

- se, invece, l'importo di **Capienza** risulta essere inferiore a **Credito d'imposta Videosorveglianza** come sopra determinato, nel **rigo 56** del mod.730-3 riportare l'importo di **Capienza** e nel **rigo 152** del mod. 730-3 riportare il risultato della seguente operazione **Credito d'imposta Videosorveglianza** – **Capienza**

#### 16.20.8 Credito d'imposta per canoni non percepiti – rigo 57 del mod. 730-3

Alle colonne 1 e/o 2 del **rigo 57** va indicato l'importo di rigo **G2 del Quadro G** del Dichiarante e/o del Coniuge dichiarante.

#### 16.20.9 Crediti residui per detrazioni incapienti – rigo 58 del mod. 730-3

Nel rigo 58 del mod. 730-4 devono essere sommati gli eventuali importi della ulteriore detrazione per figli a carico e della detrazione per canoni di locazione che non ha trovato capienza nell'imposta lorda.

Si rimanda a tal fine alle indicazioni fornite nel paragrafo “ DETERMINAZIONE DEL RESIDUO DELLE DETRAZIONI DI CUI AL RIGO 23 ED AL RIGO 37 DEL MOD. 730-3” nel quale i suddetti residui sono stati rispettivamente definiti Residuo-rigo-23 e Residuo-rigo-37.

Pertanto:

rigo 58 mod. 730-3 = Residuo-rigo-23 + Residuo-rigo-37

#### 16.20.10 Ritenute – rigo 59 mod. 730-3

Al **rigo 59** colonna 1 e/o 2 deve essere riportata la somma delle ritenute indicate dal Dichiarante e/o dal Coniuge dichiarante:

- nel rigo **C9** del Quadro C - Sezione III; qualora sia stato compilato il rigo C4, si rimanda alle indicazioni fornite nel paragrafo “Rigo C4 – Controlli e Modalità di calcolo somme per incremento della produttività”;

- nella colonna 4 dei righi D1, D2, D3 e D5 e nella col. 6 del rigo D4 del Quadro D - Sezione I; se sono stati indicati **compensi per attività sportive dilettantistiche** (rigo D4 codice “7”), alla somma delle ritenute non deve concorrere l’importo di colonna 6 del rigo D4 per il quale è stato indicato a colonna 3 il codice “7”, ma l’importo determinato secondo le modalità descritte nella sezione “attività sportive dilettantistiche” del paragrafo “Modalità di calcolo – redditi quadro D sez. I” e denominato **R3**;
- nella colonna 7 del rigo **D6** del quadro D – sezione II, se è stata barrata la casella di colonna 2 “Opzione per la tassazione ordinaria”;
- nella colonna 7 del rigo **D7** del quadro D – sezione II, se è stata barrata la casella di colonna 2 “Opzione per la tassazione ordinaria”;
- nella colonna 2 del rigo F2 del Quadro F - sezione II di tutti i moduli compilati.
- nella colonna 2 del rigo F13 del Quadro F - sezione VIII.
- **L’ammontare delle ritenute determinate con riferimento alle istruzioni al rigo 81 del mod. 730-3 contenute nel paragrafo “Cedolare secca locazioni - righe 80, 81, 82 e 83” (l’imposta per cedolare secca trattenuta dal sostituto d’imposta eccedente l’importo della cedolare secca dovuta - rigo 80 del mod. 730-3 - è imputata a titolo di ritenuta d’acconto sull’imposta Irpef).**

Verificare se il contribuente ha percepito redditi per lavori socialmente utili in regime agevolato (redditi dichiarati nella sezione I del quadro C, righe da C1 a C3, con la relativa casella di colonna 1 impostata a “3”) e procedere come segue:

- 1) per il contribuente per il quale risultano presenti tali tipologie di reddito ma il reddito complessivo (rigo 11 del Mod. 730-3) è superiore a euro 9.296, sommare, alle altre ritenute da riportare nel rigo 59 colonna 1 e/o 2 del mod. 730-3, anche l’importo dichiarato a colonna 7 del rigo F2 del quadro F;
- 2) per il contribuente per il quale risultano presenti tali tipologie di reddito, ma il reddito complessivo (rigo 11 del Mod. 730-3) è inferiore o uguale a euro 9.296, l’importo dichiarato a colonna 7 del rigo F2 del quadro F non deve essere riportato nel rigo 59 colonna 1 e/o 2 del mod. 730-3.

Tale situazione in caso di dichiarazione congiunta deve essere verificata singolarmente per il dichiarante e per il coniuge.

#### **16.20.11 Differenza – rigo 60 del mod. 730-3**

Nella determinazione del rigo differenza si deve tener conto dell’eventuale importo della ulteriore detrazione per figli a carico e della detrazione per canoni di locazione che non ha trovato capienza nell’imposta lorda. Si rimanda a tal fine alle indicazioni fornite nel paragrafo “Determinazione del residuo delle detrazioni di cui al rigo 23 ed al rigo 37 del mod. 730-3” nel quale i suddetti residui sono stati rispettivamente definiti **Residuo-rigo-23** e **Residuo-rigo-37** (tali importi sono esposti nel rigo 58 del mod. 730-3).

Al **rigo 60** alla col. 1 (dichiarante) ed alla col. 2 (coniuge) deve essere indicato il risultato della seguente operazione:

rigo 60 =

rigo 50 - rigo 51 - rigo 52 - rigo 53 - rigo 54 - rigo 55 - rigo 56 - rigo 57 - rigo 58 - rigo 59

## **16.21 ECCEDEZZA ACCONTI E ALTRE RETTIFICHE (RIGHI DA 61 A 68)**

### **16.21.1 Eccedenza IRPEF risultante dalle precedenti dichiarazioni – rigo 61 del mod. 730-3**

Al **rigo 61** va riportata la somma algebrica degli importi di seguito riportati.

In particolare, nella colonna 1, relativa al dichiarante, va riportata la somma algebrica degli importi indicati nel modello del dichiarante; nella colonna 2, relativa al coniuge, va riportata la somma algebrica degli importi indicati nel modello del coniuge dichiarante.

- **F3 col. 1 – F3 col. 2** (il risultato di tale operazione può anche essere negativo)
- **F3 col. 3 – F3 col. 4** (il risultato di tale operazione può anche essere negativo)
- **F3 col. 13 – F3 col.14** (il risultato di tale operazione può anche essere negativo)
- **F4 col. 2 + F4 col. 3 + F4 col. 9 per tutti i moduli compilati**

### **16.21.2 Acconti versati – rigo 62 del mod. 730-3**

Si ricorda che il dichiarante ed il coniuge dichiarante devono indicare distintamente, ciascuno nel proprio modello, gli acconti versati per il **2017** così come precisato nelle istruzioni al modello 730. Pertanto calcolare, distintamente per il dichiarante e per il coniuge:

**Acconto** = rigo F1 col. 1 + rigo F1 col. 2

Ricondurre a zero se il risultato della precedente operazione assume valore negativo

Alla colonna 1 del **rigo 62** (col. 2 per il coniuge) del mod. 730-3 riportare il risultato della precedente operazione.

### **16.21.3 Restituzione bonus fiscale**

Nel **rigo 63** del mod. 730-3 deve essere riportato l'ammontare del Bonus Fiscale che deve essere restituito dal contribuente; tale importo è pari alla somma degli importi indicati nelle colonne 1 e 2 del rigo F12 del quadro F.

### **16.21.4 Detrazioni e crediti già' rimborsati dal sostituto - rigo 64 del mod. 730-3**

Il rigo 64 del mod. 730-3 deve essere uguale al risultato della seguente operazione:

rigo F11 col. 1 + rigo F11 col. 2

### **16.21.5 Bonus Irpef righe da 66 a 68 del mod. 730-3**

Si rimanda alle indicazioni nel paragrafo "Sez. V – bonus irpef (rigo c14)".

## **16.22 CALCOLO DELL'ADDIZIONALE REGIONALE E COMUNALE ALL'IRPEF**

### **16.22.1 Verifica della condizione per la quale risultano dovute le addizionali**

Il Decreto Legislativo n. 446 del 1997 all'art. 50 ed il Decreto Legislativo n. 360 del 1998 all'art. 1 prevedono che le addizionali regionale e comunale sono dovute se, per lo stesso anno, l'imposta sul reddito delle persone fisiche, al netto delle detrazioni per essa riconosciute e dei crediti d'imposta per redditi prodotti all'estero (art. 165 TUIR), risulta dovuta.

Pertanto, l'addizionale regionale e l'addizionale comunale all'IRPEF (saldo ed acconto) devono essere determinate solo nel caso in cui, per il Dichiarante e/o per il Coniuge dichiarante, dal calcolo di seguito riportato risulti un importo maggiore di **euro 10**:

rigo 16 col. 1 e/o 2 – rigo 21 col. 1 e/o 2 –  
rigo 22 col. 1 e/o 2 – rigo 23 col. 1 e/o 2 –  
rigo 24 col. 1 e/o 2 – rigo 25 col. 1 e/o 2 –  
rigo 26 col. 1 e/o 2 – rigo 27 col. 1 e/o 2 –  
rigo 28 col. 1 e/o 2 – rigo 29 col. 1 e/o 2 –  
rigo 30 col. 1 e/o 2 – rigo 31 col. 1 e/o 2 –  
rigo 32 col. 1 e/o 2 – rigo 33 col. 1 e/o 2 –  
rigo 37 col. 1 e/o 2 – rigo 38 col. 1 e/o 2 –  
rigo 53 col. 1 e/o 2

In caso di esonero dalle imposte relative alle addizionali regionale e comunale all'IRPEF, i campi **71, 72, 75 e 78** non devono essere compilati, ma devono essere comunque riportate le eventuali addizionali trattenute dal datore di lavoro (**righe 73, 76 e 79**) e l'eccedenza di addizionale regionale di **rigo 74** e comunale di **rigo 77**.

### **16.22.2 Reddito imponibile – rigo 71 del mod. 730-3**

Il reddito imponibile è uguale al risultato della seguente operazione:

Rigo 71 (colonna 1 e/o 2) = Rigo 14 (colonna 1 e/o 2)

Ricondurre a zero se il risultato è negativo.

### **16.22.3 Addizionale regionale all'IRPEF dovuta – rigo 72 del mod. 730-3**

Al rigo **72** colonna 1 e/o 2 va indicata l'addizionale regionale dovuta, in relazione al domicilio fiscale al **1 gennaio 2017** indicato dal contribuente nel frontespizio del mod. 730, determinata applicando all'importo del rigo **71**, colonna 1 e/o 2, le aliquote previste dalle singole regioni e con le modalità dalle stesse stabilite. La tabella che segue riporta per ogni singola regione l'aliquota (o le aliquote riferite ai diversi scaglioni di reddito) da applicare con le relative modalità ed eventuali agevolazioni.

TABELLA ALIQUOTE DELL'ADDITIONALE REGIONALE ALL'IRPEF PER L'ANNO DI IMPOSTA 2017						
REGIONE O PROVINCIA AUTONOMA	COD. REG.	ALIQUOTA UNICA	SCAGLIONI DI REDDITO	ALIQUOTA	IMPOSTA DOVUTA REDDITI INTERMEDI COMPRESI NEGLI SCAGLIONI	CASI PARTICOLARI
ABRUZZO	01	1,73%	per qualunque reddito			
BASILICATA	02		inferiore a 55.000 euro	1,23%	1,23% sull'intero importo	E' prevista un'aliquota agevolata del 1,23% a favore dei contribuenti con un reddito imponibile compreso tra 55.000 e 75.000 euro, che abbiano due o più figli a carico. Nel caso in cui i figli siano a carico di più soggetti, tale aliquota agevolata si applica solo se la somma dei loro redditi imponibili risulta compresa nello scaglione di reddito sopra indicato.
			da 55.000 a 75.000 euro	1,73%	676,50 + 1,73% sulla parte eccedente 54.999	
			oltre 75.000 euro	2,33%	1022,50 + 2,33% sulla parte eccedente 75.000	
BOLZANO	03	1,23%	per qualunque reddito, salvo quanto descritto nella colonna casi particolari			A tutti i contribuenti spetta una deduzione di 28.000 euro. Ai contribuenti con un reddito imponibile ai fini dell'addizionale regionale Irpef non superiore a 70.000 euro e con figli a carico, spetta una detrazione d'imposta di 252 euro per ogni figlio in proporzione alla percentuale e ai mesi di carico. Nella verifica della soglia per ottenere la detrazione figli (70.000) si deve tener conto anche del reddito assoggettato a cedolare secca sugli affitti mentre non si tiene conto della detta deduzione di 28.000 euro. Se l'imposta dovuta è minore della detrazione non sorge alcun credito d'imposta.
CALABRIA	04	1,73%	per qualunque reddito			
CAMPANIA	05	2,03%	per qualunque reddito			
EMILIA ROMAGNA	06		fino a 15.000 euro	1,33%	1,33% sull'intero importo	
			da 15.001 a 28.000 euro	1,93%	199,50 + 1,93% sulla parte eccedente 15.000	
			da 28.001 a 55.000 euro	2,03%	450,40 + 2,03% sulla parte eccedente 28.000	
			da 55.001 a 75.000 euro	2,23%	998,50 + 2,23% sulla parte eccedente 55.000	
			oltre 75.000 euro	2,33%	1.444,50 + 2,33% sulla parte eccedente 75.000	
FRIULI VENEZIA GIULIA	07		fino a 15.000 euro	0,70%	0,70% sull'intero importo	
			oltre 15.000 euro	1,23%	1,23% sull'intero importo	
LAZIO	08		Per i soggetti con reddito imponibile ai fini dell'addizionale IRPEF fino ad euro 35.000			E' prevista un'aliquota agevolata del 1,73% a favore dei contribuenti con un reddito imponibile ai fini dell'addizionale regionale Irpef non superiore a 35.000 euro. E' prevista la stessa aliquota del 1,73% a favore dei contribuenti con un reddito imponibile ai fini dell'addizionale regionale Irpef non superiore a 50.000 euro aventi 3 figli a carico. Nel caso in cui i figli siano a carico di più soggetti, tale aliquota agevolata si applica solo se la somma dei loro redditi imponibili sia inferiore a 50.000 euro. La predetta soglia di reddito è innalzata di 5.000 euro per ogni figlio a carico oltre il terzo. E' prevista la stessa aliquota del 1,73% a favore dei contribuenti con un reddito imponibile ai fini dell'addizionale regionale Irpef non superiore a 50.000 euro aventi fiscalmente a carico uno o più figli portatori di handicap. Nel caso in cui i figli siano a carico di più soggetti, tale aliquota agevolata si applica solo se la somma dei loro redditi imponibili sia inferiore a 50.000 euro. E' prevista la stessa aliquota dell'1,73% a favore dei contribuenti ultrasettantenni portatori di handicap appartenenti ad un nucleo familiare con un reddito imponibile non superiore a 50.000 euro.
			fino a 35.000 euro	1,73%	1,73% sull'intero importo	
			Per i soggetti con reddito imponibile ai fini dell'addizionale IRPEF superiori a 35.000 euro			
			fino a 15.000 euro	1,73%	1,73% sull'intero importo	
			da 15.001 a 28.000 euro	2,73%	259,5 + 2,73% sulla parte eccedente 15.000	
			da 28.001 a 55.000 euro	2,93%	614,4 + 2,93% sulla parte eccedente 28.000	
			da 55.001 a 75.000 euro	3,23%	1405,5 + 3,23% sulla parte eccedente 55.000	
LIGURIA	09		oltre 75.000 euro	3,33%	2051,5 + 3,33% sulla parte eccedente 75.000	
			fino a 15.000 euro	1,23%	1,23% sull'intero importo	
			da 15.001 a 28.000 euro	1,81%	184,50 + 1,81% sulla parte eccedente 15.000	
			da 28.001 a 55.000 euro	2,31%	419,80 + 2,31% sulla parte eccedente 28.000	
			da 55.001 a 75.000 euro	2,32%	1.043,5 + 2,32% sulla parte eccedente 55.000	
			oltre 75.000 euro	2,33%	1.507,5 + 2,33% sulla parte eccedente 75.000	
LOMBARDIA	10		fino a 15.000 euro	1,23%	1,23% sull'intero importo	
			da 15.001 a 28.000 euro	1,58%	184,5+1,58% sulla parte eccedente 15.000	
			da 28.001 a 55.000 euro	1,72%	389,9+1,72% sulla parte eccedente 28.000	
			da 55.001 a 75.000 euro	1,73%	854,30 + 1,73% sulla parte eccedente 55.000	
			oltre 75.000 euro	1,74%	1.200,30 + 1,74% sulla parte eccedente 75.000	



REGIONE O PROVINCIA AUTONOMA	COD. REG.	ALIQUOTA UNICA	SCAGLIONI DI REDDITO	ALIQUOTA	IMPOSTA DOVUTA REDDITI INTERMEDI COMPRESI NEGLI SCAGLIONI	CASI PARTICOLARI
MARCHE	11		fino a 15.000 euro	1,23%	1,23% sull'intero importo	
			da 15.001 a 28.000 euro	1,53%	184,5+1,53% sulla parte eccedente 15.000	
			da 28.001 a 55.000 euro	1,70%	383,4+1,70% sulla parte eccedente 28.000	
			da 55.001 a 75.000 euro	1,72%	842,4+1,72% sulla parte eccedente 55.000	
			oltre 75.000 euro	1,73%	1.186,4+1,73% sulla parte eccedente 75.000	
MOLISE	12		fino a 15.000 euro	1,73%	1,73% sull'intero importo	
			da 15.001 a 28.000 euro	1,93%	296,6+1,93% sulla parte eccedente 15.000	
			da 28.001 a 55.000 euro	2,13%	510,4+2,13% sulla parte eccedente 28.000	
			da 55.001 a 75.000 euro	2,23%	1.085,6+2,23% sulla parte eccedente 55.000	
			oltre 75.000 euro	2,33%	1.531,5+2,33% sulla parte eccedente 75.000	
PIEMONTE	13		fino a 15.000 euro	1,62%	1,62% sull'intero importo	<p>Al contribuente spetta una detrazione d'imposta di 260 euro per ogni figlio a carico con disabilità, in proporzione alla percentuale e ai mesi di carico.</p> <p>Al contribuente con più di 3 figli a carico spetta una detrazione d'imposta di 100 euro per ciascun figlio, in proporzione alla percentuale e ai mesi di carico, a partire dal primo compresi i figli naturali riconosciuti, adottivi o affidati.</p>
			da 15.001 a 28.000 euro	2,13%	343+2,13% sulla parte eccedente 15.000	
			da 28.001 a 55.000 euro	2,79%	519,5+2,79% sulla parte eccedente 28.000	
			da 55.001 a 75.000 euro	3,32%	1.262,40 + 3,32% sulla parte eccedente 55.000	
			oltre 75.000 euro	3,33%	1.926,40 + 3,33 sulla parte eccedente 75.000	
PUGLIA	14		fino a 15.000 euro	1,33%	1,33% sull'intero importo	<p>Al contribuente con più di 3 figli a carico spetta una detrazione d'imposta di 20 euro per ciascun figlio, in proporzione alla percentuale e ai mesi di carico, a partire dal primo compresi i figli naturali riconosciuti, adottivi o affidati.</p> <p>La detrazione sopra descritta è aumentata di 370 euro per ogni figlio con disabilità.</p>
			da 15.001 a 28.000 euro	1,43%	199,5+1,43 sulla parte eccedente 15.000	
			da 28.001 a 55.000 euro	1,71%	385,4+1,71% sulla parte eccedente 28.000	
			da 55.001 a 75.000 euro	1,72%	847,1+1,72% sulla parte eccedente 55.000	
			oltre 75.000 euro	1,73%	1.191,1+1,73% sulla parte eccedente 75.000	
SARDEGNA	15	1,23%	per qualunque reddito			
SICILIA	16	1,73%	per qualunque reddito			
TOSCANA	17		fino a 15.000 euro	1,42%	1,42% sull'intero importo	
			da 15.001 a 28.000 euro	1,43%	213+1,43% sulla parte eccedente 15.000	
			da 28.001 a 55.000 euro	1,68%	396,5+1,68% sulla parte eccedente 28.000	
			da 55.001 a 75.000 euro	1,72%	832,5+1,72% sulla parte eccedente 55.000	
			oltre 75.000 euro	1,73%	1.196,5+1,73% sulla parte eccedente 75.000	
TRENTO	18		per qualunque reddito, salvo quanto descritto nella colonna casi particolari	1,23%	1,23% sull'intero importo	<p>Al contribuente con reddito imponibile non superiore a 20.000 euro spetta una detrazione di 20.000 euro.</p> <p>I contribuenti con un reddito imponibile superiore a 20.000 euro applicano l'aliquota dell'1,23% sull'intero reddito imponibile.</p> <p>Al contribuente con reddito imponibile non superiore a 35.000 euro e con figli fiscalmente a carico spetta una detrazione di 250 euro per ogni figlio a carico in proporzione alla percentuale e ai mesi di carico.</p>
UMBRIA	19		fino a 15.000 euro	1,23%	1,23% sull'intero importo	
			da 15.001 a 28.000 euro	1,63%	184,5+1,63% sulla parte eccedente 15.000	
			da 28.001 a 55.000 euro	1,68%	396,4+1,68% sulla parte eccedente 28.000	
			da 55.001 a 75.000 euro	1,73%	850+1,73% sulla parte eccedente 55.000	
			oltre 75.000 euro	1,83%	1.196+1,83% sulla parte eccedente 75.000	
VALLE D'AOSTA	20	1,23%	per qualunque reddito			
VENETO	21	1,23%	per qualunque reddito, salvo quanto descritto nella colonna casi particolari			<p>È prevista l'aliquota agevolata dello 0,3% per persone con disabilità con reddito imponibile non superiore a 45.000 euro e i contribuenti con un familiare con disabilità fiscalmente a carico e con un reddito imponibile non superiore a 45.000 euro. Se la persona con disabilità è fiscalmente a carico di più soggetti l'aliquota dello 0,3% si applica a condizione che la somma dei redditi della persona di cui è a carico, non sia superiore a 45.000 euro.</p>

**16.22.3.1 Casi particolari per il calcolo dell'addizionale regionale con riferimento alle regioni Basilicata, Provincia autonoma di Bolzano, Friuli venezia giulia, Lazio, Piemonte, Puglia, Provincia autonoma di Trento e Veneto**

**16.22.3.1.1 Residenti al 01/01/2017 nella regione Basilicata**

E' prevista un'aliquota agevolata del 1.23% a favore dei contribuenti con un reddito imponibile compreso tra 55.000 e 75.000 euro, che abbiano due o più figli a carico.

Nel caso in cui i figli siano a carico di più soggetti, tale aliquota agevolata si applica solo se la somma dei loro redditi imponibili risulta compresa nello scaglione di reddito sopra indicato.

**Pertanto, se l'importo del rigo 71 del mod. 730-3 è uguale o maggiore di euro 55.000,00 ma inferiore o uguale ad euro 75.000,00 in luogo delle aliquote riportate nella Tabella Addizionale Regionale, va applicata l'aliquota unica del 1,23%, se risultano verificate le condizioni di seguito descritte.**

Al fine del riconoscimento dell'agevolazione deliberata dalla regione Basilicata, è necessario prioritariamente **verificare il numero dei figli a carico** desumendolo dal prospetto dei familiari a carico con riferimento ai codici fiscali presenti nei righi nei quali è stata barrata la casella F, F1 o D e tenendo conto che se uno stesso codice fiscale è presente in più righi esso deve essere conteggiato una sola volta. Qualora in uno o più righi del prospetto dei familiari a carico il contribuente non abbia indicato il codice fiscale dei figli si rimanda alle istruzioni fornite nel paragrafo "Rigo compilato per figli a carico in assenza del codice fiscale".

**Se il numero dei figli a carico così determinato è minore di 2, non spetta l'agevolazione in oggetto.**

**Se il numero dei figli a carico così determinato è superiore o uguale a 2, procedere come di seguito descritto.**

- Se nel prospetto dei familiari a carico sono presenti almeno due figli (casella F, F1 o D) per i quali è stato indicato il valore 100 come percentuale di detrazione spettante (se nella colonna 7 "percentuale" è impostato il valore C, si assume come percentuale di detrazione spettante 100), anche se il numero dei mesi a carico è inferiore a 12, si applica l'aliquota agevolata del 1,23 %;
- Se nel prospetto dei familiari a carico il numero di figli (casella F, F1 o D) per i quali è stato indicato il valore 100 come percentuale di detrazione spettante (se nella colonna 7 "percentuale" è impostato il valore C, si assume come percentuale di detrazione spettante 100), è inferiore a 2, si applica l'aliquota agevolata del 1,23 % solo se nella sezione del frontespizio riservata al domicilio fiscale è stata **compilata** la casella "**Casi particolari addizionale regionale**" con il codice "1".

**16.22.3.1.2 Residenti al 01/01/2017 nella Provincia Autonoma di Bolzano**

Si precisa che, come già chiarito nelle note presenti nella tabella, da quest'anno a tutti i contribuenti spetta una deduzione di **28.000** euro.

- Se non è presente alcun rigo D4 con la colonna 1 impostata con il codice "7" (assenza di compensi per attività sportive dilettantistiche),  
**Deduzione Spettante = 28.000**
- Se è presente un rigo D4 con la colonna 1 impostata con il codice "7" (presenza di compensi per attività sportive dilettantistiche), procedere come di seguito descritto:

**Deduzione Spettante = DeduzionePL71** come determinata nel paragrafo relativo al quadro D e denominato "Attività sportive dilettantistiche"

Pertanto calcolare:

**Base imponibile addizionale regionale Bolzano = rigo 71 mod. 730-3 – Deduzione Spettante**

Ricondurre a zero se il risultato è negativo.

**All'importo "Base imponibile addizionale regionale Bolzano" applicare le aliquote previste dalla regione così come descritto nella Tabella Addizionale Regionale.**

Inoltre, ai contribuenti con un reddito imponibile ai fini dell'addizionale regionale, aumentato del reddito assoggettato a cedolare secca sugli affitti, (rigo 71 mod. 730-3 + rigo 6 mod. 730-3 ) non superiore ad euro 70.000,00 e con figli a carico, spetta una detrazione d'imposta di euro 252,00 per ogni figlio, in proporzione alla percentuale ed ai mesi di carico.

Se l'imposta dovuta è minore della detrazione non sorge alcun credito d'imposta.

Ai fini della determinazione della detrazione, la presenza di figli a carico, i mesi di carico e la percentuale di spettanza della detrazione devono essere desunte dal prospetto dei familiari a carico.

Si precisa che nella verifica della soglia per ottenere la detrazione figli non si tiene conto della citata deduzione di **28.000** euro

**Esempio 1:**

Nel prospetto dei familiari a carico del **dichiarante** abbiamo con riferimento al figlio con CF AAA:  
primo rigo Mesi a carico 12 percentuale 50%

$$\text{Detrazione spettante } 252 \times 12/12 \times 50\% = 126$$

**Esempio 2** (figlio nato in corso d'anno):

Nel prospetto dei familiari a carico del **dichiarante** abbiamo con riferimento al figlio con CF AAA:  
primo rigo Mesi a carico 4 percentuale 50%

$$\text{Detrazione spettante } 252 \times 4/12 \times 50\% = 42$$

**Esempio 3** (figlio nato in corso d'anno e variazione percentuale):

Nel prospetto dei familiari a carico del **dichiarante** abbiamo con riferimento al figlio con CF AAA due righe compilati:

primo rigo Mesi a carico 5 percentuale 50%

secondo rigo Mesi a carico 6 percentuale 100%

$$\text{Detrazione spettante } 252 \times 5/12 \times 50\% + 252 \times 6/12 \times 100\% = 52,5 + 126 = 178,5$$



**16.22.3.1.3 Residenti al 01/01/2017 nella regione Friuli Venezia Giulia**

Si precisa, come già chiarito nelle note presenti nella tabella precedente, che, non vigendo il principio di progressività per scaglioni, si applica un'unica aliquota per tutta la base imponibile. Pertanto, per i redditi superiori a euro 15.000,00 l'aliquota del 1,23% si applica sull'intero ammontare del reddito e non solo sulla parte che eccede euro 15.000,00. Ad esempio, per un reddito di euro 30.000,00 l'imposta dovuta sarà pari a euro 369,00.

**16.22.3.1.4 Residenti al 01/01/2017 nella regione Lazio**

**Generalità**

Per redditi fino ad euro 35.000 (rigo 71 mod. 730-3 non superiore a 35.000) , si applica l'aliquota del 1,73% sull'intero importo.

Per redditi superiore ad euro 35.000 (rigo 71 mod. 730-3 superiore a 35.000), si applicano le aliquote per scaglioni di reddito secondo il seguente schema:

Per i soggetti con reddito imponibile ai fini dell'addizionale IRPEF superiori a 35.000 euro		
fino a 15.000 euro	1,73%	1,73% sull'intero importo
da 15.001 a 28.000 euro	2,73%	259,5 + 2,73% sulla parte eccedente 15.000
da 28.001 a 55.000 euro	2,93%	614,4 + 2,93% sulla parte eccedente 28.000
da 55.001 a 75.000 euro	3,23%	1405,5 + 3,23% sulla parte eccedente 55.000
oltre 75.000 euro	3,33%	2051,5 + 3,33% sulla parte eccedente 75.000

**Agevolazioni per contribuente con almeno tre figli a carico**

E' prevista la stessa aliquota del 1,73% a favore dei contribuenti con un reddito imponibile ai fini dell'addizionale regionale Irpef (rigo 71 mod. 730-3) non superiore a 50.000 euro aventi 3 figli a carico. Nel caso in cui i figli siano a carico di più soggetti, tale aliquota agevolata si applica solo se la somma dei loro redditi imponibili sia inferiore a 50.000 euro. La predetta soglia di reddito è innalzata di 5000 euro per ogni figlio a carico oltre il terzo.

Pertanto, per i redditi superiori a euro **35.000** (in quanto per i redditi non superiori a 35.000 è già ordinariamente prevista l'aliquota del 1,73%), ai fini dell'applicazione dell'aliquota agevolata del 1,73%, procedere come di seguito descritto.

E' necessario prioritariamente **verificare il numero dei figli a carico** desumendolo dal prospetto dei familiari a carico con riferimento ai codici fiscali presenti nei rigi nei quali è stata barrata la casella F, F1 o D e tenendo conto che se uno stesso codice fiscale è presente in più rigi esso deve essere conteggiato una sola volta. Qualora in uno o più rigi del prospetto dei familiari a carico il contribuente non abbia indicato il codice fiscale dei figli si rimanda alle istruzioni fornite nel paragrafo "Rigo compilato per figli a carico in assenza del codice fiscale".

Se il numero dei figli a carico così determinato è inferiore a 3, non spetta l'agevolazione in oggetto.

Se il numero dei figli a carico così determinato è superiore o uguale a 3, procedere come di seguito descritto.

- Calcolare: **Limite di Reddito che** è pari a euro 50.000 innalzato di euro 5.000 per ogni figlio a carico oltre il terzo (5 figli a carico, Limite di Reddito = 60.000);
- Se nel prospetto dei familiari a carico per tutti i figli (casella F, F1 o D) è stato indicato il valore 100 come percentuale di detrazione spettante (se nella colonna 7 "percentuale" è impostato il valore C, si assume come percentuale di detrazione spettante 100), anche se il numero dei mesi a carico è inferiore a 12, si applica l'aliquota agevolata del 1,73 %

se il rigo PL71 mod- 730-3 è **inferiore o uguale** all'importo di **Limite di Reddito come sopra determinato**;

- Se nel prospetto dei familiari a carico NON per tutti i figli (casella F, F1 o D) è stato indicato il valore 100 come percentuale di detrazione spettante (se nella colonna 7 "percentuale" è impostato il valore C, si assume come percentuale di detrazione spettante 100), si applica l'aliquota agevolata del 1,73 % se il rigo PL71 mod- 730-3 è **inferiore** all'importo di **Limite di Reddito come sopra determinato e nella sezione del frontespizio riservata al domicilio fiscale risulta compilata con il codice "1"** la casella "**Casi particolari addizionale regionale**".

#### **Agevolazioni per contribuente con figlio a carico portatore di handicap**

La Regione Lazio ha disposto l'applicazione dell'aliquota agevolata del 1,73 % per i contribuenti con un reddito imponibile non superiore a euro 50.000,00 ed aventi fiscalmente a carico uno o più figli portatori di handicap. Qualora il disabile sia a carico di più soggetti, l'aliquota agevolata del 1,73 % si applica solo nel caso in cui la somma dei redditi imponibili ai fini dell'addizionale regionale, non sia superiore ad euro 50.000,00.

Pertanto, per i redditi superiori a euro **35.000** (in quanto per i redditi non superiori a 35.000 è già ordinariamente prevista l'aliquota del 1,73%), ai fini dell'applicazione dell'aliquota agevolata del 1,73%, devono risultare verificate contemporaneamente le seguenti condizioni:

- Dai dati indicati nel frontespizio, deve risultare che il contribuente abbia il domicilio fiscale in un comune della regione Lazio alla data del 01/01/**2017** ;
- che l'importo del rigo 71 del mod. 730-3 non sia superiore a euro 50.000,00;
- che dal prospetto dei familiari a carico risulti verificata una delle due seguenti condizioni:
  - è presente almeno un rigo nel quale è stata barrata la casella D ed è stato indicato il valore 100 come percentuale di detrazione spettante (se nella colonna 7 "percentuale" è impostato il valore C, si assume come percentuale di detrazione spettante 100), anche se il numero dei mesi a carico è inferiore a 12;
  - in tutti i rigi nei quali è barrata la casella D è indicato un valore diverso da 100 e da "C" come percentuale di detrazione spettante, e nella sezione del frontespizio riservata al domicilio fiscale **risulta compilata con il codice "1"** la casella "**Casi particolari addizionale regionale**".

#### **Agevolazioni per ultrasessantenni portatori di handicap**

La Regione Lazio ha disposto l'applicazione dell'aliquota agevolata del 1,73 % per i contribuenti ultrasessantenni portatori di handicap appartenenti ad un nucleo familiare con un reddito imponibile non superiore a euro 50.000,00.

Pertanto, ai fini dell'applicazione dell'aliquota agevolata del 1,73%, devono risultare verificate contemporaneamente le seguenti condizioni:

- dai dati presenti nel frontespizio risulta una età anagrafica superiore ad anni 70;
- nella sezione del frontespizio riservata al domicilio fiscale risulta compilata con il **codice "2"** la casella "**Casi particolari addizionale regionale**".
- l'importo del rigo 71 del mod. 730-3 non risulta superiore a euro 50.000,00; nel caso di modello 730 presentato in forma congiunta, ai fini della verifica dei 50.000 devono essere sommati gli importi delle colonne 1 e 2 del rigo 71 del mod. 730-3.

**16.22.3.1.5 Residenti al 01/01/2017 nella regione Piemonte**

**Agevolazioni per contribuente con a carico figli con disabilità**

**Ai contribuenti residenti nella regione Piemonte, spetta una detrazione d'imposta di 250 euro per ogni figlio a carico con disabilità, in proporzione alla percentuale e ai mesi di carico.**

**L'importo della detrazione effettivamente spettante** è quello che risulta moltiplicando la maggiorazione delle detrazioni in favore della famiglia deliberata dalla regione Piemonte per il quoziente risultante dal rapporto sviluppato ai sensi dell'art. 12, comma 1, del TUIR, considerato nelle prime quattro cifre decimali.

Pertanto procedere come di seguito descritto.

Calcolare la **Detrazione teorica** che è pari ad euro **250,00** rapportata al **numero di mesi a carico** (casella "mesi a carico" presente nel prospetto dei familiari a carico) ed alla **percentuale di spettanza** (casella "percentuale" presente nel prospetto dei familiari a carico) per ciascun figlio per il quale nel prospetto dei familiari a carico è barrata la casella "D". Se nella colonna 7 "percentuale" è impostato il valore C, si assume come percentuale di detrazione spettante 100.

**Esempi detrazione teorica**

**Esempio 1:**

Nel prospetto dei familiari a carico del **dichiarante** abbiamo con riferimento al figlio con CF AAA e casella D barrata:

primo rigo Mesi a carico 12 percentuale 50%

$$\text{Detrazione teorica} = 250 \times 12/12 \times 50\%$$

**Esempio 2** (figlio nato in corso d'anno):

Nel prospetto dei familiari a carico del **dichiarante** abbiamo con riferimento al figlio con CF AAA e casella D barrata:

primo rigo Mesi a carico 4 percentuale 50%

$$\text{Detrazione teorica} = 250 \times 4/12 \times 50\%$$

**Esempio 3** (figlio nato in corso d'anno e variazione percentuale):

Nel prospetto dei familiari a carico del **dichiarante** abbiamo con riferimento al figlio con CF AAA due righe compilati entrambi con casella D barrata:

primo rigo Mesi a carico 5 percentuale 50%

secondo rigo Mesi a carico 6 percentuale 100%

$$\text{Detrazione teorica} = 250 \times 5/12 \times 50\% + 250 \times 6/12 \times 100\%$$

La detrazione, come sopra determinata, è solo teorica in quanto l'importo della detrazione effettivamente spettante è in funzione del reddito complessivo del contribuente (si ricorda che, a seguito dell'introduzione dell'istituto della cedolare secca, la norma prevede che il reddito fondiario assoggettato alla cedolare secca deve essere aggiunto al reddito complessivo per determinare le detrazioni per carichi di famiglia) e del numero di figli a carico.

Per determinare l'ammontare della detrazione effettivamente spettante va applicato, all'importo della detrazione teorica, il quoziente sviluppato ai sensi dell'art. 12, comma 1 del Tuir. A tal fine operare come di seguito indicato.

1) calcolare:     Reddito di riferimento = rigo 137 mod. 730-3 – rigo 12 mod. 730-3

2) determinare il **numero di figli** a carico desumendolo dal prospetto dei familiari a carico con riferimento ai codici fiscali presenti nei righi nei quali è stata barrata la casella F, F1 o D e tenendo conto che se uno stesso codice fiscale è presente in più righi esso deve essere conteggiato una sola volta.

**Qualora in uno o più righi del prospetto dei familiari a carico il contribuente non abbia indicato il codice fiscale dei figli si rimanda alle istruzioni fornite nel paragrafo “Rigo compilato per figli a carico in assenza del codice fiscale”.**

3) calcolare **Incremento** = ( numero di figli – 1 ) x 15.000

4) calcolare **Quoziente** = 
$$\frac{(95.000 + \text{Incremento}) - \text{Reddito di riferimento}}{(95.000 + \text{Incremento})}$$

- Se il Quoziente è minore di zero ovvero pari ad uno lo stesso va ricondotto a zero;

- Se il Quoziente è maggiore di zero ma minore di uno devono essere utilizzate le prime quattro cifre decimali.

**L'importo della detrazione spettante così determinato, deve essere portato in diminuzione dell'imposta addizionale regionale determinata applicando all'importo del rigo 71, colonna 1 e/o 2, le aliquote previste dalla regione così come descritto nella Tabella Addizionale Regionale. Se l'imposta dovuta è minore della detrazione non sorge alcun credito d'imposta.**

#### **Agevolazione per contribuenti con più di tre figli a carico**

Ai contribuenti con più di 3 figli a carico spetta una detrazione d'imposta di 100 euro per ciascun figlio, in proporzione alla percentuale e ai mesi di carico, a partire dal primo compresi i figli naturali riconosciuti, adottivi o affidati. L'importo della detrazione effettivamente spettante è quello che risulta moltiplicando la maggiorazione delle detrazioni in favore della famiglia deliberata dalla regione Piemonte per il quoziente risultante dal rapporto sviluppato ai sensi dell'art. 12, comma 1, del TUIR, considerato nelle prime quattro cifre decimali.

Al fine del riconoscimento dell'agevolazione deliberata dalla regione Piemonte, è necessario **verificare il numero dei figli a carico** desumendolo dal prospetto dei familiari a carico con riferimento ai codici fiscali presenti nei righi nei quali è stata barrata la casella F, F1 o D e tenendo conto che se uno stesso codice fiscale è presente in più righi esso deve essere conteggiato una sola volta. Qualora in uno o più righi del prospetto dei familiari a carico il contribuente non abbia indicato il codice fiscale dei figli si rimanda alle istruzioni fornite nel paragrafo “Rigo compilato per figli a carico in assenza del codice fiscale”.

**Se il numero dei figli a carico così determinato è inferiore o uguale a 3** non spetta l'agevolazione in oggetto.

**Se il numero dei figli a carico così determinato è superiore a 3**, per la determinazione dell'agevolazione in oggetto è necessario procedere prioritariamente alla determinazione della detrazione teorica, sulla quale applicare il quoziente sviluppato ai sensi dell'art. 12, comma 1 del Tuir, ai fini della determinazione della detrazione effettivamente spettante.

Pertanto procedere come di seguito descritto.

Calcolare la **Detrazione teorica** che è pari:

- a euro **100,00** per ogni figlio per il quale nel prospetto dei familiari a carico è stata barrata la casella F1, F o D, rapportata al **numero di mesi a carico** (casella “*mesi a carico*” presente nel prospetto dei familiari a carico) ed alla **percentuale di spettanza** (casella “*percentuale*” presente nel prospetto dei familiari a carico).

Se nella colonna 7 “percentuale” è impostato il valore C, si assume come percentuale di detrazione spettante 100.

#### **Esempi detrazione teorica**

Nel prospetto dei familiari a carico del dichiarante sono compilati 4 righi, tutti con codici fiscali diversi, nel primo è barrata la casella F1, nel secondo la casella D, nel terzo e nel quarto la casella F. In tutti i righi, i mesi a carico sono pari a 12 e la percentuale è pari a 50.

Primo rigo Mesi a carico 12 percentuale 50%	Detrazione Teorica = $100 \times 12/12 \times 50\%$
Secondo rigo Mesi a carico 12 percentuale 50%	Detrazione Teorica = $100 \times 12/12 \times 50\%$
Terzo rigo Mesi a carico 12 percentuale 50%	Detrazione Teorica = $100 \times 12/12 \times 50\%$
Quarto rigo Mesi a carico 12 percentuale 50%	Detrazione Teorica = $100 \times 12/12 \times 50\%$

La detrazione, come sopra determinata, è solo teorica in quanto l'importo della detrazione effettivamente spettante è in funzione del reddito complessivo del contribuente (si ricorda che, a seguito dell'introduzione dell'istituto della cedolare secca, la norma prevede che il reddito fondiario assoggettato alla cedolare secca deve essere aggiunto al reddito complessivo per determinare le detrazioni per carichi di famiglia) e del numero di figli a carico.

Per determinare l'ammontare della detrazione effettivamente spettante va applicato, all'importo della detrazione teorica, il quoziente sviluppato ai sensi dell'art. 12, comma 1 del Tuir. A tal fine operare come di seguito indicato.

1) calcolare: **Reddito di riferimento** = rigo 137 mod. 730-3 – rigo 12 mod. 730-3

2) determinare il **numero di figli** a carico desumendolo dal prospetto dei familiari a carico con riferimento ai codici fiscali presenti nei rigi nei quali è stata barrata la casella F, F1 o D e tenendo conto che se uno stesso codice fiscale è presente in più rigi esso deve essere conteggiato una sola volta.

**Qualora in uno o più rigi del prospetto dei familiari a carico il contribuente non abbia indicato il codice fiscale dei figli si rimanda alle istruzioni fornite nel paragrafo “Rigo compilato per figli a carico in assenza del codice fiscale”.**

3) calcolare **Incremento** = ( numero di figli – 1 ) x 15.000

4) calcolare **Quoziente** =  $\frac{(95.000 + \text{Incremento}) - \text{Reddito di riferimento}}{(95.000 + \text{Incremento})}$

- Se il Quoziente è minore di zero ovvero pari ad uno lo stesso va ricondotto a zero;
- Se il Quoziente è maggiore di zero ma minore di uno devono essere utilizzate le prime quattro cifre decimali.

L'importo della detrazione spettante così determinato, deve essere portato in diminuzione dell'imposta addizionale regionale determinata applicando all'importo del rigo 71, colonna 1 e/o 2, le aliquote previste dalla regione così come descritto nella Tabella Addizionale Regionale. Se l'imposta dovuta è minore della detrazione non sorge alcun credito d'imposta.

**16.22.3.1.6 Residenti al 01/01/2017 nella regione Puglia**

**Ai contribuenti residenti nella regione Puglia, con più di 3 figli a carico, spetta una detrazione d'imposta di 20,00 euro per ciascun figlio a carico, in proporzione alla percentuale e ai mesi di carico. La detrazione è aumentata di 375,00 euro per ogni figlio con disabilità.**

**L'importo della detrazione effettivamente spettante** è quello che risulta moltiplicando la maggiorazione delle detrazioni in favore della famiglia deliberata dalla regione Puglia per il quoziente risultante dal rapporto sviluppato ai sensi dell'art. 12, comma 1, del TUIR, considerato nelle prime quattro cifre decimali.

Al fine del riconoscimento dell'agevolazione deliberata dalla regione Puglia, è necessario **verificare il numero dei figli a carico** desumendolo dal prospetto dei familiari a carico con riferimento ai codici fiscali presenti nei righi nei quali è stata barrata la casella F, F1 o D e tenendo conto che se uno stesso codice fiscale è presente in più righi esso deve essere conteggiato una sola volta. Qualora in uno o più righi del prospetto dei familiari a carico il contribuente non abbia indicato il codice fiscale dei figli si rimanda alle istruzioni fornite nel paragrafo "Rigo compilato per figli a carico in assenza del codice fiscale".

**Se il numero dei figli a carico così determinato è inferiore o uguale a 3** non spetta l'agevolazione in oggetto.

**Se il numero dei figli a carico così determinato è superiore a 3**, per la determinazione dell'agevolazione in oggetto è necessario procedere prioritariamente alla determinazione della detrazione teorica, sulla quale applicare il quoziente sviluppato ai sensi dell'art. 12, comma 1 del Tuir, ai fini della determinazione della detrazione effettivamente spettante.

Pertanto procedere come di seguito descritto.

Calcolare la **Detrazione teorica** che è pari:

- a euro **20,00** per ogni figlio per il quale nel prospetto dei familiari a carico è stata barrata la casella F1 o F, rapportata al **numero di mesi a carico** (casella "*mesi a carico*" presente nel prospetto dei familiari a carico) ed alla **percentuale di spettanza** (casella "*percentuale*" presente nel prospetto dei familiari a carico).

- a euro **395,00** per ogni figlio per il quale nel prospetto dei familiari a carico è stata barrata la casella D, rapportata al **numero di mesi a carico** (casella "*mesi a carico*" presente nel prospetto dei familiari a carico) ed alla **percentuale di spettanza** (casella "*percentuale*" presente nel prospetto dei familiari a carico).

In entrambi i casi, se nella colonna 7 "percentuale" è impostato il valore C, si assume come percentuale di detrazione spettante 100.

**Esempi detrazione teorica**

Nel prospetto dei familiari a carico del dichiarante sono compilati 4 righi, tutti con codici fiscali diversi, nel primo è barrata la casella F1, nel secondo la casella D, nel terzo e nel quarto la casella F. In tutti i righi, i mesi a carico sono pari a 12 e la percentuale è pari a 50.

Primo rigo Mesi a carico 12 percentuale 50%      Detrazione Teorica =  $20 \times 12/12 \times 50\%$

Secondo rigo Mesi a carico 12 percentuale 50%      Detrazione Teorica =  $395 \times 12/12 \times 50\%$

Terzo rigo Mesi a carico 12 percentuale 50%      Detrazione Teorica =  $20 \times 12/12 \times 50\%$   
Quarto rigo Mesi a carico 12 percentuale 50%      Detrazione Teorica =  $20 \times 12/12 \times 50\%$

La detrazione, come sopra determinata, è solo teorica in quanto l'importo della detrazione effettivamente spettante è in funzione del reddito complessivo del contribuente (si ricorda che, a seguito dell'introduzione dell'istituto della cedolare secca, la norma prevede che il reddito fondiario assoggettato alla cedolare secca deve essere aggiunto al reddito complessivo per determinare le detrazioni per carichi di famiglia) e del numero di figli a carico.

Per determinare l'ammontare della detrazione effettivamente spettante va applicato, all'importo della detrazione teorica, il quoziente sviluppato ai sensi dell'art. 12, comma 1 del Tuir. A tal fine operare come di seguito indicato.

1) calcolare:      **Reddito di riferimento** = rigo 137 mod. 730-3 – rigo 12 mod. 730-3

2) determinare il **numero di figli** a carico desumendolo dal prospetto dei familiari a carico con riferimento ai codici fiscali presenti nei righi nei quali è stata barrata la casella F, F1 o D e tenendo conto che se uno stesso codice fiscale è presente in più righi esso deve essere conteggiato una sola volta.

Qualora in uno o più righi del prospetto dei familiari a carico il contribuente non abbia indicato il codice fiscale dei figli si rimanda alle istruzioni fornite nel paragrafo "Rigo compilato per figli a carico in assenza del codice fiscale".

3) calcolare **Incremento** =  $(\text{numero di figli} - 1) \times 15.000$

4) calcolare **Quoziente** = 
$$\frac{(95.000 + \text{Incremento}) - \text{Reddito di riferimento}}{(95.000 + \text{Incremento})}$$

- Se il Quoziente è minore di zero ovvero pari ad uno lo stesso va ricondotto a zero;
- Se il Quoziente è maggiore di zero ma minore di uno devono essere utilizzate le prime quattro cifre decimali.

L'importo della detrazione spettante così determinato, deve essere portato in diminuzione dell'imposta addizionale regionale determinata applicando all'importo del rigo 71, colonna 1 e/o 2, le aliquote previste dalla regione così come descritto nella Tabella Addizionale Regionale. Se l'imposta dovuta è minore della detrazione non sorge alcun credito d'imposta.



**16.22.3.1.7 Residenti al 01/01/2017 nella provincia autonoma di Trento**

Si precisa che, come già chiarito nelle note presenti nella tabella, che ai contribuenti con un reddito imponibile non superiore a 20.000, spetta una deduzione di **20.000** euro.

- **Se non è presente nessun rigo D4 con la colonna impostata con il codice “7”** (assenza compensi per attività sportive) **e il rigo 71 mod. 730-3 è minore o uguale a 20.000,** spetta la deduzione di **20.000** e quindi:

*Base imponibile addizionale regionale Trento = zero;*

- **Se non è presente nessun rigo D4 con la colonna impostata con il codice “7”** (assenza compensi per attività sportive) **e il rigo 71 mod. 730-3 è maggiore a 20.000,** non spetta alcuna agevolazione e quindi:

*Base imponibile addizionale regionale Trento = rigo 71 mod. 730-3;*

- **Se è presente un rigo D4 con la colonna 1 impostata con il codice “7”** (presenza di compensi per attività sportive dilettantistiche), procedere come di seguito descritto:  
calcolare *Limite Agevolazione* = **Rigo 71 mod. 730-3 + il valore C3** come determinato nel paragrafo del quadro D relativo a “Attività sportive dilettantistiche”

- **Se Limite Agevolazione è inferiore o uguale a 20.000,** spetta la deduzione di **20.000** e quindi:

*Base imponibile addizionale regionale Trento = zero;*

- **Se Limite Agevolazione è maggiore di 20.000,** non spetta alcuna agevolazione e quindi

*Base imponibile addizionale regionale Trento = rigo 71 mod. 730-3*

All'importo “Base imponibile addizionale regionale Trento” applicare le aliquote previste dalla regione così come descritto nella Tabella Addizionale Regionale.

**Agevolazione per figli fiscalmente a carico**

Per l'anno d'imposta 2017 la provincia autonoma di Trento ha deliberato che ai contribuenti con un reddito imponibile non superiore a 55.000 euro e con figli fiscalmente a carico spetta una detrazione pari ad euro 252,00 per ogni figlio in proporzione alla percentuale e ai mesi a carico. Se l'imposta dovuta è minore della detrazione non sorge alcun credito d'imposta.

Pertanto ai contribuenti con un reddito imponibile ai fini dell'addizionale regionale, (rigo 71 mod. 730-3) non superiore ad euro 55.000,00 e con figli a carico, spetta una detrazione d'imposta di euro **252,00 per ogni figlio**, in proporzione alla percentuale ed ai mesi a carico, da portare in diminuzione dell'imposta per addizionale regionale determinata con riferimento alle precedenti istruzioni.

Ai fini della determinazione della detrazione, la presenza di figli a carico, **i mesi di carico** e la percentuale di spettanza della detrazione devono essere desunte dal prospetto dei familiari a carico.

**Esempio 1:**

Nel prospetto dei familiari a carico del **dichiarante** abbiamo con riferimento al figlio con CF AAA:  
primo rigo Mesi a carico 12 percentuale 50%

Detrazione spettante  $252 \times 12/12 \times 50\% = 126$

**Esempio 2** (figlio nato in corso d'anno):

Nel prospetto dei familiari a carico del **dichiarante** abbiamo con riferimento al figlio con CF AAA:  
primo rigo Mesi a carico 4 percentuale 50%

Detrazione spettante  $252 \times 4/12 \times 50\% = 42$

**Esempio 3** (figlio nato in corso d'anno e variazione percentuale):

Nel prospetto dei familiari a carico del **dichiarante** abbiamo con riferimento al figlio con CF AAA due righe compilati:

primo rigo Mesi a carico 5 percentuale 50%

secondo rigo Mesi a carico 6 percentuale 100%

Detrazione spettante  $252 \times 5/12 \times 50\% + 252 \times 6/12 \times 100\% = 52,5 + 126 = 178,5$

#### **16.22.3.1.8 Residenti al 01/01/2017 nella regione Veneto**

La Regione Veneto ha disposto, in sostituzione dell'aliquota ordinaria indicata nella tabella precedente, l'applicazione dell'aliquota agevolata dello 0,9 % per i contribuenti disabili o per i contribuenti con a carico fiscalmente un familiare disabile e con un reddito imponibile non superiore a euro 45.000,00. Qualora il disabile sia a carico di più soggetti, l'aliquota dello 0,9% si applica solo nel caso in cui la somma dei redditi imponibili ai fini dell'addizionale regionale, non sia superiore ad euro 45.000,00.

Pertanto al rigo 71 del mod. 730-3 deve essere applicata, in sostituzione di quanto indicato nella precedente tabella, l'aliquota dello 0,9% se dai dati indicati nel frontespizio, risulta che il contribuente al 01/01/2017 ha il domicilio fiscale in un comune della regione Veneto e risulta verificata una delle due seguenti condizioni:

- risulta compilata con il **codice "1"** la casella "**Casi particolari add.le regionale**" presente nel frontespizio nella sezione riservata al domicilio fiscale e l'importo del rigo 71 del mod. 730-3 non è superiore a euro 45.000,00. Nel caso di modello 730 presentato in forma congiunta, ai fini della verifica dei 45.000 euro devono essere sommati gli importi delle colonne 1 e 2 del rigo 71 del mod. 730-3.
- risulta compilata con il **codice "2"** la casella "**Casi particolari add.le regionale**" presente nel frontespizio nella sezione riservata al domicilio fiscale e l'importo del rigo 71 del mod. 730-3 non è superiore a euro 45.000,00.

#### **16.22.4 Addizionale regionale all'IRPEF risultante dalla certificazione – rigo 73 del mod. 730-3**

- Al **rigo 73** colonna 1 e/o 2 va riportato l'importo indicato dal Dichiarante e/o dal Coniuge dichiarante nel rigo **C10** della Sez. III del Quadro C del Mod. 730 e l'importo indicato a **colonna 3 del rigo F2 del quadro F** (di tutti i moduli compilati). Se sono stati indicati compensi per attività sportive dilettantistiche (rigo D4 codice "7") ed è stata compilata la **colonna 5 del rigo F2**, per determinare l'addizionale regionale risultante dalla certificazione si deve tener conto anche di tale importo. Tuttavia alla somma dell'addizionale regionale non deve concorrere l'importo indicato nella suddetta **colonna 5 del rigo F2**, ma l'importo determinato secondo le modalità descritte nella sezione "attività sportive dilettantistiche" del paragrafo "*Modalità di calcolo – redditi quadro D sez I*" e denominato A3.

Verificare inoltre, se il contribuente ha percepito redditi per lavori socialmente utili in regime agevolato (redditi dichiarati nella sezione I del quadro C, righe da C1 a C3, con la relativa casella di colonna 1 impostata a "3") e procedere come segue:

- 1) per il contribuente per il quale risultano presenti tali tipologie di reddito ma il reddito complessivo (rigo 11 del Mod. 730-3) è superiore a euro 9.296, sommare, all'addizionale regionale da riportare nel rigo 73, anche l'importo dichiarato a **colonna 8 del rigo F2** del quadro F;
- 2) per il contribuente per il quale risultano presenti tali tipologie di reddito ma il reddito complessivo (rigo 11 del Mod. 730-3) è inferiore o uguale euro 9.296, l'importo dichiarato a **colonna 8 del rigo F2** del quadro F non deve essere riportato nel rigo 73 col. 1 e/o 2 del mod. 730-3.

Tale situazione in caso di dichiarazione congiunta deve essere verificata singolarmente per il dichiarante e per il coniuge.

#### **16.22.5 Eccedenza dell'addizionale regionale all'IRPEF risultante dalla precedente dichiarazione rigo 74 del mod. 730-3**

Al rigo 74 colonna 1 e/o 2 va riportata il risultato della seguente operazione:

**rigo 74 = F3 col. 8 – F3 col. 9** (il risultato di tale operazione può anche essere negativo) + **F4 col. 6 di tutti i moduli compilati**

#### **16.22.6 Addizionale comunale all'IRPEF dovuta - rigo 75 del mod. 730-3**

L'addizionale comunale dovuta per l'anno di imposta **2017** deve essere determinata con riferimento al domicilio fiscale **al 1 gennaio 2017** indicato dal contribuente nel frontespizio del mod. 730 (Decreto Legislativo n. 360 del 1998, così come modificato dall'art. 1, comma 142, della Finanziaria 2007 - Legge n. 296 del 2006).

L'addizionale comunale all'IRPEF va calcolata applicando all'importo di rigo **71** colonna 1 e/o 2 (reddito imponibile) le aliquote deliberate dai Comuni tenendo conto delle eventuali soglie di esenzione deliberate dai comuni stessi. L'importo così determinato deve essere riportato nel rigo 75 colonna 1 e/o 2.

Le aliquote e le soglie di esenzione deliberate dai comuni sono consultabili sul sito "www.Finanze.gov.it" (area tematica: "Fiscalità Locale, Addizionale Comunale all'Irpef").

#### **Comuni che hanno deliberato le soglie di esenzione: precisazioni**

Come già precisato, nella determinazione dell'addizionale comunale dovuta si deve tener conto della eventuale soglia di esenzione deliberata dal comune. Di seguito si forniscono alcune istruzioni di carattere generale per tener conto delle indicazioni contenute nel documento disponibile sul sito della Fiscalità Locale relativo alle soglie di esenzione deliberate dai comuni. Si precisa altresì, che in tale documento sono riportate anche particolari modalità di determinazione dell'addizionale comunale quali ad esempio la previsione di più aliquote con riferimento a diverse fasce reddituali.

#### **Criteri generali per la determinazione dell'addizionale comunale con riferimento alle indicazioni relative alle soglie di esenzione**

Si evidenzia che ai fini dell'applicazione di eventuali soglie di esenzione deliberate dai comuni, si deve osservare quanto disposto dall'art. 3 comma 7 del D.Lgs. n. 23/2011, il quale ha previsto che, per il riconoscimento della spettanza o per la determinazione di deduzioni, detrazioni o benefici a qualsiasi titolo, anche di natura non tributaria, collegate al possesso di requisiti reddituali, si deve tenere conto anche del reddito assoggettato alla **cedolare secca**. Pertanto, ai soli fini della verifica della soglia di esenzione, l'ammontare dell'imponibile relativo all'addizionale comunale (ovvero del reddito

complessivo) deve essere aumentato della base imponibile della cedolare secca di cui al rigo 6 del mod. 730-3.

Ad esempio, con riferimento al criterio riportato nel successivo punto 1):

rigo 71 mod-730-3 = 8.000

rigo 6 mod. 730-3 = 3.000

soglia di esenzione = 10.000

non trova applicazione l'esenzione prevista in quanto l'imponibile per addizionale aumentato dell'imponibile per cedolare secca è superiore alla soglia di esenzione.

**1) Presenza per un comune della sola soglia di esenzione senza ulteriori indicazioni.**

Qualora sia riportato per il comune la soglia di esenzione senza ulteriori indicazioni, per verificare se trova applicazione per il contribuente tale soglia di esenzione, si deve fare riferimento al reddito imponibile ai fini dell'addizionale comunale indicato nel rigo 71.

Se per la individuazione della fascia reddituale è presente solo un generico riferimento al reddito quale ad esempio "Reddito fino a" ovvero "Per i redditi superiori a" ovvero "reddito imponibile" ovvero "Reddito complessivo annuo imponibile", per l'applicazione della soglia di esenzione si deve fare comunque riferimento al reddito imponibile ai fini dell'addizionale comunale indicato nel rigo 71.

Se il rigo 71 è inferiore o uguale alla soglia di esenzione, l'importo dell'addizionale comunale dovuta (rigo 75) è pari a zero.

Se invece il rigo 71 è superiore alla soglia di esenzione, la base imponibile sulla quale calcolare l'addizionale comunale è costituita dall'intero importo indicato al rigo 71.

**2) Presenza di più aliquote con riferimento a diverse fasce reddituali**

Qualora nel documento disponibile sul sito della Fiscalità Locale risulta che un comune abbia deliberato diverse aliquote in relazione a diverse fasce reddituali (salvo diversa specifica indicazione riportata nel documento stesso), l'addizionale comunale deve essere determinata, con i medesimi criteri previsti per l'Irpef ai fini della determinazione dell'imposta lorda; pertanto, ad ogni singolo scaglione di reddito deve essere applicata la corrispondente aliquota deliberata dal comune secondo il principio della "progressività per scaglioni".

**3) Presenze di soglie di esenzione con riferimento a specifiche tipologie di reddito**

Per i comuni che hanno deliberato una soglia di esenzione con riferimento a specifiche tipologie di reddito, la verifica della condizione relativa alla singola fattispecie reddituale deve essere effettuata con riferimento ai redditi presenti nella dichiarazione, mentre, per la verifica della soglia di esenzione, si deve fare riferimento alla base imponibile ai fini dell'addizionale comunale.

**Ad esempio**, se il comune ha deliberato una soglia di esenzione di euro 8.000 per i contribuenti il cui reddito complessivo è costituito esclusivamente da redditi di pensione ed abitazione principale con relative pertinenze, si deve verificare, dai dati presenti in dichiarazione, che il contribuente abbia solo redditi da pensione ed eventualmente abitazione principale e relative pertinenze ed in tal caso applicare la soglia di esenzione di euro 8.000 al rigo 71 del mod. 730-3.

In taluni casi le indicazioni deliberate dal comune possono risultare più articolate. A riguardo si propone a **titolo esemplificativo la seguente situazione** nella quale il comune ha così deliberato:

- Redditi di pensione e lavoro dipendente non superiore ad euro 8.000
- Redditi di terreni non superiore ad euro 186,00
- Reddito Unità immobiliare e relative pertinenze

In tale caso, l'addizionale comunale non è dovuta (la soglia di esenzione si intende uguale alla base imponibile) se risultano soddisfatte tutte le seguenti condizioni:

- 1) al Reddito complessivo concorrono esclusivamente redditi di lavoro dipendente e/o Pensione ed eventualmente redditi di terreni e redditi derivanti da abitazione principale e relative pertinenze;
- 2) la somma dei redditi di lavoro dipendente e di pensione non è superiore ad euro 8.000;
- 3) l'ammontare dei redditi di terreni (dominicale ed Agrario) non è superiore ad euro 186.

Pertanto, operativamente devono risultare verificate tutte le seguenti condizioni:

- 1)  $\text{Rigo 11} = \text{Rigo 1} + \text{Rigo 2} + \text{Rigo 4} + \text{Rigo 7}$
- 2)  $\text{Rigo 1} + \text{Rigo 2}$  inferiore o uguale a euro 186
- 3)  $\text{Rigo 4}$  inferiore o uguale a euro 8.000

Si fa presente che in caso in cui per l'abitazione principale sia dovuta l'Imu, il relativo reddito non concorre alla formazione del reddito complessivo.

Se in base alle istruzioni fornite con riferimento ai **redditi per lavori socialmente utili**, gli stessi non hanno concorso alla formazione del reddito complessivo, l'importo del Rigo 4 della precedenti operazioni deve essere considerato al netto dell'ammontare dei compensi percepiti per lavori socialmente utili e indicati dal contribuente con il codice 3 nei righe da C1 a C3.

**4) Richiesta da parte del contribuente di agevolazioni deliberate dal comune con riferimento a condizioni soggettive non desumibili dalla dichiarazione:** **col. 1 o 2 del rigo F7** del quadro F compilato  
Per il contribuente che risiede in un comune che ha deliberato l'applicazione di agevolazioni ai fini dell'addizionale comunale con riferimento a particolari condizioni soggettive non desumibili dai dati presenti nel modello di dichiarazione, è prevista la possibilità di compilare **le col. 1 o 2 del rigo F7** al fine di richiedere il riconoscimento dell'agevolazione. Tali condizioni sono ad esempio quelle riferite alla composizione del nucleo familiare ovvero al calcolo dell'ISEE.

In tal caso il caso il contribuente, compilando **le col. 1 o 2 del rigo F7**, attesta il possesso dei requisiti previsti dalla delibera comunale per usufruire dell'agevolazione prevista.

La compilazione delle colonne 1 e 2 del rigo F7 è alternativa. **Qualora risultino entrambe compilate**, non essendo certa l'attestazione resa dal contribuente, i dati del rigo si devono considerare assenti sia nella modello 730 cartaceo consegnato al contribuente che nella fornitura da trasmettere in via telematica all'Agenzia delle entrate. Di tale circostanza deve essere data apposita comunicazione nelle annotazioni. (codice: F15)

#### **Rigo F7 col. 1 compilata**

Con la compilazione della colonna 1 del rigo F7 il contribuente attesta di avere i requisiti per fruire della soglia di esenzione indicata nella suddetta colonna qualora il suo reddito imponibile risultasse, in sede di dichiarazione inferiore o uguale alla soglia di esenzione.

Pertanto in presenza della colonna 1 del rigo F7 compilata, l'addizionale comunale deve essere così determinata:

Se il rigo 71 è inferiore o uguale all'importo indicato nella colonna 1 del rigo F7, l'importo dell'addizionale comunale dovuta (rigo 75) è pari a zero.

Se invece il rigo 71 è superiore all'importo indicato nella colonna 1 del rigo F7, la base imponibile sulla quale calcolare l'addizionale comunale è costituita dall'intero importo indicato al rigo 71.

**Il soggetto che presta l'assistenza fiscale deve verificare** se per il comune nel quale il contribuente ha il domicilio fiscale alla data del **1-1-2017** (riportato nel frontespizio della dichiarazione) è presente una soglia di esenzione. Qualora dal documento pubblicato sul sito non risulti che il comune abbia deliberato una soglia di esenzione ma il contribuente ha tuttavia compilato la colonna 1 del rigo F7, tale importo si deve considerare assente. Qualora invece l'importo indicato dal contribuente **nella col. 1 del rigo F7** risulti essere superiore alla soglia deliberata dal comune (ovvero alla soglia maggiore qualora il comune abbia previsto diverse soglie di esenzione) il soggetto che presta l'assistenza fiscale deve ricondurre l'importo indicato dal contribuente entro tale soglia massima. L'importo così ridefinito deve essere riportato sia nel modello cartaceo da consegnare al contribuente che nella fornitura telematica da inviare all'Amministrazione Finanziaria. Di tale circostanza deve essere data apposita comunicazione nelle annotazioni. (codice: F16)

**Rigo F7 col. 2 codice 1**

Con la indicazione del codice "1" nella colonna 2 del rigo F7 il contribuente attesta di avere i requisiti, non correlati al reddito, per fruire dell'esenzione totale dell'addizionale comunale. **Pertanto in presenza del codice "1" nella colonna 2 del rigo F7**, l'importo dell'addizionale comunale dovuta (rigo 75) è pari a zero.

**Il soggetto che presta l'assistenza fiscale deve verificare** se per il comune nel quale il contribuente ha il domicilio fiscale alla data del **1-1-2017** (riportato nel frontespizio della dichiarazione) è presente una condizione di esenzione totale. Qualora dal documento pubblicato sul sito non risulta che il comune ha deliberato una esenzione totale al verificarsi di determinate condizioni, ma il contribuente ha tuttavia indicato il codice "1" nella colonna 2 del rigo F7, tale casella si deve considerare assente sia nel modello cartaceo da consegnare al contribuente che nella fornitura telematica da inviare all'Amministrazione Finanziaria e si deve procedere alla determinazione dell'addizionale comunale dovuta. Di tale circostanza deve essere data apposita comunicazione nelle annotazioni. (codice: F19).

**Rigo F7 col. 2 codice 2**

Con la indicazione del codice "2" nella colonna 2 del rigo F7, il contribuente attesta di avere i requisiti per fruire dell'agevolazione prevista dal comune. Si tratta di agevolazioni diverse da quelle individuate con la colonna 1, e con il codice "1" della col. 2 del rigo F7.

Il soggetto che presta l'assistenza fiscale deve verificare se per il comune nel quale il contribuente ha il domicilio fiscale alla data del **1-1-2017** (riportato nel frontespizio della dichiarazione) sono previste particolari agevolazioni. Se previste, nella determinazione dell'addizionale comunale dovuta si dovrà tenere conto di tali agevolazioni.

Se invece dal documento pubblicato sul sito non risulti che il comune abbia deliberato particolari agevolazioni, la casella barrata deve considerarsi assente. Di tale circostanza deve essere data apposita comunicazione nelle annotazioni (codice: F18).

**Tabella Elenco Aliquote, Soglie di esenzione ed agevolazioni particolari**

Successivamente, sarà resa disponibile una tabella nella quale saranno riportate le aliquote deliberate dai comuni con le eventuali soglie di esenzione (Tabella "Elenco delle aliquote per la determinazione dell'addizionale comunale per il saldo **2017** e per l'acconto **2018**").

Si precisa che tale tabella dovrà essere utilizzata sia per la determinazione dell'addizionale comunale dovuta a saldo che per la determinazione dell'addizionale comunale dovuta per l'acconto **2018**. Nella tabella sarà presente anche una tipizzazione relativa alla presenza di particolari condizioni agevolative deliberate dai comuni. Per ogni tipizzazione saranno forniti i relativi criteri di liquidazione.

**Casella Fusione Comuni compilata**

*Nel caso in cui risulti compilata la casella “Fusione Comuni” si rimanda alle istruzioni fornite nel paragrafo “Gestione Casella Fusione Comuni”.*

**16.22.7 Addizionale comunale all’IRPEF risultante dalla certificazione e/o versata – rigo 76 del mod. 730-3**

Al rigo **76** colonna 1 (e/o 2 per il coniuge) va riportato l’ammontare delle trattenute operate dal sostituto d’imposta, e/o versate in sede di assistenza fiscale con il mod. 730/2018 e/o versati con il mod. F24 dal contribuente. A tal fine operare come segue:

Rigo 76 =

    rigo C11 + rigo C12 + F1 col. 3 + **F2 col. 4** (di tutti i moduli compilati) + “B3” (vedere Att Sport Dilett)

Se sono stati indicati compensi per attività sportive dilettantistiche (rigo D4 codice “7”) ed è stata compilata la colonna **6 del rigo F2**, per determinare l’addizionale comunale risultante dalla certificazione si deve tener conto anche di tale importo. Tuttavia alla somma dell’addizionale comunale non deve concorrere l’importo indicato nella suddetta **colonna 6 del rigo F2**, ma l’importo determinato secondo le modalità descritte nella sezione “attività sportive dilettantistiche” del paragrafo “Modalità di calcolo – redditi quadro D sez I” e denominato **B3** (valore presente nel precedente formula per il calcolo del rigo 76).

**16.22.8 Eccedenza dell’addizionale comunale all’IRPEF risultante dalla precedente dichiarazione rigo 77 del mod. 730-3**

Al rigo **77** colonna 1 (e/o 2 per il coniuge) va riportato il risultato della seguente operazione;

**rigo 77 = F3 col. 11 – F3 col. 12** (il risultato di tale operazione può anche essere negativo) + **F4 col. 8 di tutti i moduli compilati**

**16.22.9 Acconto addizionale comunale all’IRPEF per il 2018 - rigo 78 del mod. 730-3**

L’acconto per addizionale comunale all’Irpef per il **2018** è dovuto nella misura del 30% dell’addizionale comunale ottenuta applicando al reddito imponibile relativo all’anno di imposta **2017** l’aliquota deliberata dal comune nel quale il contribuente ha la residenza alla data del 1/01/**2018**.

L’aliquota da applicare per l’acconto è sempre quella deliberata per l’anno d’imposta precedente (Decreto Legislativo 21 novembre 2014, n. 175 art. 8 comma 2). Pertanto ai fini dell’acconto addizionale comunale, l’aliquota da utilizzare è quella deliberata dal comune per il 2016.

Salvo quanto precisato con riferimento ad alcuni casi particolari di seguito riportati, (come chiarito nelle istruzioni al modello 730) , se il domicilio da riportare nei righe “Domicilio fiscale al 01/01/**2017**”, e “Domicilio fiscale al 01/01/**2018**” è il medesimo, è sufficiente che il contribuente compili solo il primo rigo relativo al “Domicilio fiscale al 01/01/**2017**”; qualora invece, il domicilio fiscale da riportare non sia lo stesso nei due righe, è necessario che il contribuente compili entrambi i righe relativi al domicilio fiscale alle diverse date.



Pertanto, se il rigo “domicilio fiscale al 01/01/**2018**” non risulta compilato, ai fini dell’individuazione del domicilio fiscale al 01/01/**2018** occorre far riferimento a quanto indicato come “domicilio fiscale al 01/01/**2017**”.

**CASO PARTICOLARE DI TRASFERIMENTO DA UN MUNICIPIO AD UN ALTRO NELL’AMBITO DELLO STESSO COMUNE FUSO CHE HA DELIBERATO ALIQUOTE DIFFERENZIALI**

Come chiarito nelle istruzioni al modello 730/2018, se il contribuente risiede in un comune fuso (*risultante dalla fusione di altri comuni*) che ha deliberato aliquote differenziali per ciascuno dei municipi riferiti ai comuni estinti ed il municipio di residenza al 1/1/2017 è diverso da quello di residenza al 1/1/2018, dovrà risultare compilato sia il rigo del domicilio fiscale al 1/1/2017 riportando nella casella “Fusione Comuni” il codice identificativo del municipio nel quale si risiedeva a tale data, che il rigo del domicilio fiscale al 1/1/2018 riportando nella casella “Fusione Comuni” il codice identificativo del municipio nel quale si risiede a tale data.

**CASO PARTICOLARE DI UN NUOVO COMUNE SORTO DAL DISTACCO DI UNO O PIU’ TERRITORI APPARTENENTI AD UNO O PIU’ COMUNI CHE CONTINUANO AD ESISTERE**

Come chiarito nelle istruzioni al modello 730/2018, se il contribuente risiede in un nuovo comune risultante dal distacco di uno o più territori appartenenti ad uno o più comuni che continuano ad esistere, dovrà risultare compilato sia il rigo del domicilio fiscale al 1/1/2017 riportando i dati del comune originario (comune dal quale si è distaccata una parte di territorio), che il rigo del domicilio fiscale al 1/1/2018 riportando i dati del nuovo comune. Nel rigo relativo al domicilio fiscale al 1/1/2018 non deve risultare compilata la casella “Fusione Comuni”.

Tale situazione si verifica ad esempio per il nuovo comune di Mappano (To).

**Casella Fusione Comuni compilata**

*Nel caso in cui risulti compilata la casella “Fusione Comuni” si rimanda alle istruzioni fornite nel paragrafo “Gestione Casella Fusione Comuni”.*

Per la determinazione dell’acconto dovuto per il **2018** da riportare nel rigo 78 operare come di seguito descritto.

**A) DETERMINAZIONE DELL’ALIQUOTA DA APPLICARE**

Calcolare l’addizionale comunale dovuta per l’anno d’imposta **2018** applicando all’importo del rigo 71 del mod. 730-3:

- l’aliquota deliberata dal Comune per l’anno d’imposta **2017**, tenendo conto dell’eventuale soglia di esenzione deliberata dal comune stesso; Le aliquote e le soglie di esenzione deliberate dai comuni e relative all’anno di imposta **2017** sono consultabili sul sito “www. Finanze.gov.it” (area tematica: “Fiscalità Locale, Addizionale Comunale all’Irpef”).

Si rimanda alle indicazioni fornite nel paragrafo “**ADDIZIONALE COMUNALE ALL’IRPEF DOVUTA - RIGO 75 DEL MOD. 730-3**” per le istruzioni di carattere generale da utilizzare per la determinazione dell’acconto per il **2017**. **In tale caso l’applicazione di disposizioni agevolative relative alla presenza di particolari condizioni soggettive del contribuente e descritta nel suddetto paragrafo è quella relativa all’anno di imposta **2017** (utilizzata per la determinazione del saldo **2017**) ed indicata dal contribuente stesso nel rigo **F7 col. 1 o 2**.**



Si precisa che nel caso in cui sia compilato solo il domicilio fiscale al 1 gennaio **2017** e **risulta compilata la col. 3 o 4 del rigo F7**, tale colonna non assume rilievo al fine della determinazione dell'acconto **2018** per addizionale comunale. Di seguito si riportano le possibili casistiche che si possono presentare con i relativi criteri da adottare.

PRESENZA DEL SOLO DOMICILIO FISCALE AL PRIMO GENNAIO 2017 E COL 1-2 E/O 3-4 DEL RIGO F7 COMPILATE	
Col. <b>1 o 2</b> del rigo F7 compilate con i <b>medesimi valori</b> delle col. <b>3 o 4</b>	Ai fini del calcolo del Saldo 2017 e dell'acconto 2018 per l'addizionale comunale rileva quanto indicato nella col. 1 o 2 del rigo F7
Col. <b>1 o 2</b> del rigo F7 compilate con <b>valori diversi</b> di quelli delle col. <b>3 o 4</b>	Ai fini del calcolo del Saldo 2017 e dell'acconto 2018 per l'addizionale comunale rileva quanto indicato nella col. 1 o 2 del rigo F7.  Deve essere data apposita comunicazione al contribuente della circostanza che per il saldo e per l'acconto dovuto per l'addizionale comunale si è fatto riferimento a quanto indicato nella col. 1 o 2 del rigo F7 (codice: L27)
Compilazione della sola col. 1 o 2 del rigo F7	Ai fini del calcolo del Saldo 2017 e dell'acconto 2018 per l'addizionale comunale rileva quanto indicato nella col. 1 o 2 del rigo F7
Compilazione della sola col. 3 o 4 del rigo F7	Quanto indicato dal contribuente nella col. 3 o 4 del rigo F7 <b>non</b> rileva ai fini del calcolo del saldo 2017 e dell'acconto 2018 per addizionale comunale. Di tale circostanza deve essere data apposita comunicazione al contribuente (codice: L28)

Nel caso, invece, in cui sia compilato anche il domicilio fiscale al 1 gennaio **2018**, ai fini dell'acconto rileva esclusivamente quanto indicato nella **col. 3 o 4 del rigo F7**.

**B) DETERMINAZIONE DELL'ACCONTO DOVUTO**

Calcolare il 30 % dell'importo di cui al precedente punto A.

L'importo così determinato deve essere ridotto in base alle indicazioni fornite dal contribuente nella sezione V del quadro F, rigo F6.

In particolare:

- se risulta barrata la casella di colonna 3 del rigo F6, l'acconto deve essere pari a zero;
- se risulta compilata la colonna 4 del rigo F6 l'acconto è pari al minore importo tra quanto sopra determinato al punto B e quanto indicato dal contribuente nella colonna 4 del rigo F6.

**16.22.10 Acconto per l'addizionale comunale 2017 risultante dalla certificazione – rigo 79**

Nel rigo 79 (col. 1 per il dichiarante e col. 2 per il coniuge) deve essere riportato l'importo indicato dal contribuente nel rigo C13 del quadro C.

**16.23 CEDOLARE SECCA LOCAZIONI (RIGHI 80, 81, 82 E 83)**

**Rigo 80 Cedolare secca dovuta**

Con riferimento alle istruzioni relative al rigo 6 del mod. 730-3 contenute nel paragrafo “Riepilogo dei redditi – righe da 1 a 7 del mod. 730-3” calcolare:

$$\text{Cedolare 21\%} = \text{Rigo\_6A} \times 0,21$$

Arrotondare l'importo così determinato

Si ricorda che l'importo di Rigo\_6A tiene conto anche dell'ammontare dei redditi diversi derivanti dalla locazione di immobili da assoggettare a cedolare secca con aliquota del 21%.

$$\text{Cedolare 10 \%} = \text{Rigo\_6B} \times 0,10$$

Arrotondare l'importo così determinato

Nel rigo **80** riportare l'ammontare complessivo dell'imposta da cedolare secca **derivante sia dai redditi fondiari che dai redditi diversi**; pertanto:

$$\text{Rigo 80 (col. 1 dich. e col. 2 coniuge) mod 730-3} = \text{Cedolare 21\%} + \text{Cedolare 10\%}$$

**Rigo 81 - Differenza**

Al fine di tenere conto delle novità normative introdotte in merito alla tassazione delle locazioni brevi (art. 4, commi da 1 a 7, decreto-legge 24 aprile 2017, n. 50, convertito con modificazioni dalla legge 21 giugno 2017, n. 96), calcolare  $A = \text{Rigo 80} - \text{Rigo F8 (Ritenute Locazioni Brevi)}$ ;

- Se A è Positivo, **Rigo 81 mod. 730-3 = A**
- Se A è negativo, il **Rigo 81 mod. 730-3** deve essere uguale a zero, ed il valore assoluto di A va riportato nel rigo 59 del mod. 730-3 sommandolo alle altre ritenute (l'eccedenza dell'imposta per cedolare secca trattenuta dal sostituto d'imposta è imputata a titolo di ritenuta d'acconto sull'imposta Irpef).

**Rigo 82 eccedenza cedolare secca risultante dalla precedente dichiarazione**

**Rigo 82 = rigo F3 col. 5 - rigo F3 col. 6** (il risultato di tale operazione può anche essere negativo) + **F4 col. 4 di tutti i moduli compilati**

**Rigo 83 acconti cedolare secca versati per il 2017**

Il rigo 83 col. 1 (col. 2 per il coniuge) deve essere uguale al risultato della seguente operazione:

$$\text{Rigo 83} = \text{rigo F1 col. 5} + \text{rigo F1 col. 6}$$

Si precisa che da quest'anno, al fine di tener conto delle novità introdotte in merito alla tassazione delle locazioni brevi, per la determinazione dell'acconto dovuto per cedolare secca si farà riferimento alla nuova entità tributaria definita come rigo 81 (Rigo differenza). Il rigo 81 sarà preso a base anche per la determinazione degli importi di cui ai righe 99 e 119 del mod. 730-3.

#### **16.24 LIQUIDAZIONE DELLE IMPOSTE DEL DICHIARANTE E DEL CONIUGE (RIGHI DA 91 A 121)**

Considerato che per il contribuente è prevista la facoltà (Decreto Legge n. 223 del 4/7/2007 ) di utilizzare il credito risultante dalla dichiarazione per **il pagamento delle imposte da versare con il mod. F24**, nel modello 730 è presente il quadro I nel quale il contribuente che intende avvalersi di tale facoltà indica l'importo **dovuto che intende utilizzare in compensazione con il mod. F24**. In tal caso, qualora dalla dichiarazione risulti un credito lo stesso, fino a concorrenza dell'importo indicato nel quadro I, non verrà rimborsato dal sostituto d'imposta in quanto destinato ad essere utilizzato dal contribuente in compensazione nel mod. F24.

##### **16.24.1 Generalità**

Le modalità da utilizzare per la compilazione dei prospetti relativi alla liquidazione delle imposte (righi da 91 a 102 per il dichiarante e righi da 111 a 122 per il coniuge) e che sono esposte nei successivi paragrafi si basano sui seguenti criteri di carattere generale:

- 1) determinazione per ciascuna imposta, sia per il dichiarante che per il coniuge, degli importi a credito e a debito (Irpef, addizionale regionale, addizionale comunale, tassazione separata, acconti Irpef e acconto addizionale comunale);
- 2) determinazione, per ciascun contribuente (dichiarante e coniuge), del saldo contabile costituito dalla somma algebrica degli importi a credito e a debito relativi alle singole imposte; nella determinazione del saldo contabile non si deve tenere conto dell'importo a debito per la seconda o unica rata di acconto Irpef per il **2017** e dell'importo a debito per la seconda o unica rata di acconto per Cedolare secca per **2017** in quanto tali importi sono trattenuti dal sostituto d'imposta nel mese di novembre.

Nel caso in cui dal saldo contabile di cui al punto 2) emerga un credito, l'importo di tale credito deve essere utilizzato nel seguente ordine:

- A) pagamento dell'eventuale debito risultante dal saldo contabile dell'altro contribuente, nel caso di dichiarazione congiunta;
- B) destinazione dell'eventuale importo del credito residuo alla compensazione delle imposte da versare con il mod. F24 (quadro I compilato);
- C) rimborso dell'ulteriore credito residuo a cura del sostituto d'imposta.

Si propone il seguente esempio:

<b>DICHIARANTE</b>	
Irpef a Credito	1.000
Add. Regionale a debito	100
Add. Comunale a debito	50
Colonna 1 quadro I	170
<b>CONIUGE</b>	
Irpef a debito	600
Add. Regionale a debito	30
Add. Comunale a debito	20
Colonna 1 quadro I	25
Saldo contabile Dichiarante (1.000 - 100 - 50)	credito pari a 850
Saldo contabile Coniuge (600 + 30 + 20)	debito pari 650
Saldo a credito del dichiarante ridotto del saldo a debito del coniuge (850 - 650)	200
Credito del dichiarante da utilizzare in compensazione con il mod. F24	170
Importo da accreditare in busta paga a seguito delle operazione di conguaglio da parte del sostituto d'imposta (200 - 170)	30

#### 16.24.2 Istruzioni di carattere generale relative alla compilazione della sezione “Liquidazione delle imposte”

Per stabilire le imposte da versare o da rimborsare occorre determinare i relativi importi a debito e/o a credito, nonché quello dell’acconto IRPEF, dell’acconto addizionale comunale e dell’acconto per cedolare secca dovuti per l’anno d’imposta successivo.

In sede di dichiarazione dei redditi e riferito alla singola imposta o addizionale, non si esegue il versamento del debito o il rimborso del credito d’imposta (comma 137 dell’art. 1 della legge finanziaria 2006) se l’importo risultante dalla dichiarazione non supera il limite di 12 euro. La disposizione si applica anche alle dichiarazioni presentate con il modello 730.

Pertanto, con riferimento alla singola imposta:

- se emerge un importo a debito inferiore o uguale a 12 euro, lo stesso non dà luogo a versamento di imposta, ma deve essere esposto nella corrispondente **colonna 6** “*Importi da non versare*” presente nel prospetto di liquidazione;
- se emerge un importo a credito inferiore o uguale a 12 euro, lo stesso non dà luogo a rimborso ma deve essere esposto nella corrispondente **colonna 2** “*Importi non rimborsabili*” presente nel prospetto di liquidazione;

- se emerge un importo a debito superiore a 12 euro, lo stesso dà luogo ad una operazione di conguaglio da parte del sostituto d'imposta e va esposto nella corrispondente **colonna 7** "*Importi da trattenere/versare*" presente nel prospetto di liquidazione.

- se emerge un importo a credito superiore a 12 euro, lo stesso va esposto nella corrispondente **colonna 3** "*Credito*" presente nel prospetto di liquidazione.

- Se il contribuente non ha compilato il quadro I, il credito esposto nella **colonna 3** "*Credito*" deve essere riportato anche nella colonna **5** "*di cui da rimborsare*";
- Se il contribuente ha compilato il quadro I, il credito deve essere ripartito, seguendo le istruzioni riportate nei successivi paragrafi, tra l'importo utilizzabile con il mod. F24 (**colonna 4** "*di cui da utilizzare in compensazione con il mod. F24*"), e l'importo da rimborsare a cura del sostituto d'imposta in sede di operazioni di conguaglio (colonna **5** "*di cui da rimborsare*").

#### ISTRUZIONI RELATIVE ALLA COLONNA 1 DEI RIGHI 92, 93, 97, 112, 113 E 117

##### Addizionale regionale

Se il rigo 92 (con riferimento alle istruzioni contenute nei successivi paragrafi) risulta compilato, nella **colonna 1 del rigo 92** riportare il codice della regione nel cui territorio è situato il comune di domicilio fiscale del dichiarante alla data del **01/01/2017**. Il comune è quello indicato nella sezione "Domicilio fiscale al **01/01/2017**" presente nel frontespizio. Il codice regione è desumibile dalla "Tabella addizionali regionali all'Irpef anno **2017**" riportata nella presente circolare.

Se il rigo 112 (con riferimento alle istruzioni contenute nei successivi paragrafi) risulta compilato, nella **colonna 1 del rigo 112** riportare il codice della regione nel cui territorio è situato il comune di domicilio fiscale del coniuge alla data del **01/01/2017**. Il comune è quello indicato nella sezione "Domicilio fiscale al **01/01/2017**" presente nel frontespizio. Il codice regione è desumibile dalla "Tabella addizionali regionali all'Irpef anno **2017**" riportata nella presente circolare.

##### Addizionale comunale a saldo

Se il rigo 93 (con riferimento alle istruzioni contenute nei successivi paragrafi) risulta compilato, nella **colonna 1 del rigo 93** riportare il codice catastale relativo al comune di domicilio fiscale del dichiarante alla data del **01/01/2017**. Il comune è quello indicato nella sezione "Domicilio fiscale al **01/01/2017**" presente nel frontespizio.

Se il rigo 113 (con riferimento alle istruzioni contenute nei successivi paragrafi) risulta compilato, nella **colonna 1 del rigo 113** riportare il codice catastale relativo al comune di domicilio fiscale del coniuge alla data del **01/01/2017**. Il comune è quello indicato nella sezione "Domicilio fiscale al **01/01/2017**" presente nel frontespizio.

##### Acconto Addizionale comunale

Se il rigo 97 (con riferimento alle istruzioni contenute nei successivi paragrafi) risulta compilato, nella **colonna 1 del rigo 97** riportare il codice catastale relativo al comune di domicilio fiscale del dichiarante alla data del **1/1/2018**. Il comune è quello indicato nella sezione "Domicilio fiscale al **1/1/2018**" presente nel frontespizio.

Se il rigo 117 (con riferimento alle istruzioni contenute nei successivi paragrafi) risulta compilato, nella **colonna 1 del rigo 117** riportare il codice catastale relativo al comune di domicilio fiscale del coniuge alla data del **1/1/2018**. Il comune è quello indicato nella sezione "Domicilio fiscale al **1/1/2018**" presente nel frontespizio.

Si precisa che qualora nel frontespizio risulti compilata solo la sezione relativa al domicilio fiscale al 1/1/**2017** i dati in essa indicati devono essere utilizzati anche come domicilio fiscale al 1/1/**2018**.

**16.24.3 Dichiarante: Irpef da versare o da rimborsare – col. 2, 3, 6 e 7 del rigo 91 del mod. 730-3**

Calcolare:

rigo 60 col. 1 - rigo 61 col. 1 - rigo 62 col. 1 + rigo 63 col. 1 + rigo 64 col. 1 –  
rigo 67 col. 1 + rigo 68 col. 1

A seconda del risultato positivo o negativo della suddetta operazione, occorre operare con le modalità di seguito descritte.

Risultato positivo (DEBITO):

- se l'importo è maggiore di euro 12 riportare l'importo a **colonna 7** (*Importi da trattenere/versare*) del rigo **91**.
- se l'importo è maggiore di zero e minore o uguale a 12 euro riportare tale importo nella **colonna 6** (*Importi da non versare*) del rigo **91**.

Risultato negativo (CREDITO):

- se l'importo in valore assoluto è maggiore di euro 12 riportare tale importo (in valore assoluto) a **colonna 3** (*Credito*) del rigo **91**;
- se l'importo in valore assoluto è minore o uguale a euro 12 riportare tale importo (in valore assoluto) a **colonna 2** (*Importi non rimborsabili*) del rigo **91**.

Per la compilazione delle **colonne 4** (*di cui da utilizzare in compensazione con il mod. F24*) e **5** (*“di cui da rimborsare”*) si rimanda alle indicazioni fornite nei successivi paragrafi.

**16.24.4 Dichiarante: Addizionale regionale da versare o da rimborsare – col. 2, 3, 6 e 7 del rigo 92 del mod. 730-3**

Calcolare:

rigo 72 col. 1 – rigo 73 col. 1 - rigo 74 col. 1

A seconda del risultato positivo o negativo della suddetta operazione, occorre operare con le modalità di seguito descritte.

Risultato positivo (DEBITO):

- se l'importo è maggiore di euro 12 riportare tale importo nella **colonna 7** (*Importi da trattenere/versare*) del rigo **92**
- se l'importo è maggiore di zero e minore o uguale a 12 euro, riportare tale importo nella **colonna 6** (*Importi da non versare*) del rigo **92**.

Risultato negativo (CREDITO):

- se l'importo in valore assoluto è maggiore di euro 12 riportare tale importo (in valore assoluto) a **colonna 3 (Credito)** del rigo **92**;
- se l'importo in valore assoluto è minore o uguale a euro 12 riportare tale importo (in valore assoluto) a **colonna 2 (Importi non rimborsabili)** del rigo **92**.

Per la compilazione delle **colonne 4 (di cui da utilizzare in compensazione con il mod. F24)** e **5 (di cui da rimborsare)** si rimanda alle indicazioni fornite nei successivi paragrafi.

#### **16.24.5 Dichiarante Addizionale comunale da versare o da rimborsare – col. 2, 3, 6 e 7 del rigo 93 del mod. 730-3**

Calcolare:

rigo 75 col. 1 – rigo 76 col. 1 – rigo 77 col. 1

A seconda del risultato positivo o negativo della suddetta operazione, occorre operare con le modalità di seguito descritte.

Risultato positivo (DEBITO):

- se l'importo è maggiore di euro 12 riportare tale importo nella **colonna 7 (Importi da trattenere/versare)** del rigo **93**.

- se l'importo è maggiore di zero e minore o uguale a 12 euro, riportare tale importo nella **colonna 6 (Importi da non versare)** del rigo **93**.

Risultato negativo (CREDITO):

- se l'importo in valore assoluto è maggiore di euro 12 riportare tale importo (in valore assoluto) a **colonna 3 (Credito)** del rigo **93**;
- se l'importo in valore assoluto è minore o uguale a euro 12 riportare tale importo (in valore assoluto) a **colonna 2 (Importi non rimborsabili)** del rigo **93**.

Per la compilazione delle **colonne 4 (di cui da utilizzare in compensazione con il mod. F24)** e **5 (di cui da rimborsare)** si rimanda alle indicazioni fornite nei successivi paragrafi.

#### **16.24.6 Coniuge: Irpef da versare o da rimborsare – col. 2, 3, 6 e 7 del rigo 111 del mod. 730-3**

Calcolare:

rigo 60 col. 2 - rigo 61 col. 2 - rigo 62 col. 2 + rigo 63 col. 2 + rigo 64 col. 2 –  
rigo 67 col. 2 + rigo 68 col. 2

A seconda del risultato positivo o negativo della suddetta operazione, occorre operare con le modalità di seguito descritte.

Risultato positivo (DEBITO):

- se l'importo è maggiore di euro 12 riportare l'importo a **colonna 7 (Importi da trattenere/versare)** del rigo **111**.



- se l'importo è maggiore di zero e minore o uguale a 12 euro riportare tale importo nella **colonna 6** (*Importi da non versare*) del rigo **111**.

Risultato negativo (CREDITO):

- se l'importo in valore assoluto è maggiore di euro 12 riportare tale importo (in valore assoluto) a **colonna 3** (*Credito*) del rigo **111**;
- se l'importo in valore assoluto è minore o uguale a euro 12 riportare tale importo (in valore assoluto) a **colonna 2** (*Importi non rimborsabili*) del rigo **111**.

Per la compilazione delle **colonne 4** (*di cui da utilizzare in compensazione con il mod. F24*) e **5** (*di cui da rimborsare*) si rimanda alle indicazioni fornite nei successivi paragrafi.

**16.24.7 Coniuge: Addizionale regionale da versare o da rimborsare – col. 2, 3, 6 e 7 del rigo 112 del mod. 730-3**

Calcolare:

rigo 72 col. 2 – rigo 73 col. 2 - rigo 74 col. 2

A seconda del risultato positivo o negativo della suddetta operazione, occorre operare con le modalità di seguito descritte.

Risultato positivo (DEBITO):

- se l'importo è maggiore di euro 12 riportare tale importo nella **colonna 7** (*Importi da trattenere/versare*) del rigo **112**.

- se l'importo è maggiore di zero e minore o uguale a 12 euro, riportare tale importo nella **colonna 6** (*Importi da non versare*) del rigo **112**.

Risultato negativo (CREDITO):

- se l'importo in valore assoluto è maggiore di euro 12 riportare tale importo (in valore assoluto) a **colonna 3** (*Credito*) del rigo **112**;
- se l'importo in valore assoluto è minore o uguale a euro 12 riportare tale importo (in valore assoluto) a **colonna 2** (*Importi non rimborsabili*) del rigo **112**.

Per la compilazione delle **colonne 4** (*di cui da utilizzare in compensazione con il mod. F24*) e **5** (*di cui da rimborsare*) si rimanda alle indicazioni fornite nei successivi paragrafi.

**16.24.8 Coniuge: Addizionale comunale da versare o da rimborsare – col. 2, 3, 6 e 7 del rigo 113 del mod. 730-3**

Calcolare:

rigo 75 col. 2 – rigo 76 col. 2 - rigo 77 col. 2

A seconda del risultato positivo o negativo della suddetta operazione, occorre operare con le modalità di seguito descritte.

Risultato positivo (DEBITO):

- se l'importo è maggiore di euro 12 riportare tale importo nella **colonna 7** (*Importi da trattenere/versare*) del rigo **113**.

- se l'importo è maggiore di zero e minore o uguale a 12 euro, riportare tale importo nella **colonna 6** (*Importi da non versare*) del rigo **113**.

Risultato negativo (CREDITO):

- se l'importo in valore assoluto è maggiore di euro 12 riportare tale importo (in valore assoluto) a **colonna 3** (*Credito*) del rigo **113**;

- se l'importo in valore assoluto è minore o uguale a euro 12 riportare tale importo (in valore assoluto) a **colonna 2** (*Importi non rimborsabili*) del rigo **113**.

Per la compilazione delle **colonne 4** (*di cui da utilizzare in compensazione con il mod. F24*) e **5** (*di cui da rimborsare*) si rimanda alle indicazioni fornite nei successivi paragrafi.

**16.24.9 Acconto IRPEF per l'anno 2018 del dichiarante e del coniuge - righe 94 e 95 per il dichiarante e righe 114 e 115 per il coniuge del mod. 730-3**

**16.24.9.1 Determinazione dell'acconto - generalità**

L'acconto per l'anno di imposta **2018** è dovuto nella misura del 100%.

**16.24.9.1.1 Disposizioni per la determinazione dell'acconto in presenza di redditi derivanti da attività noleggio occasionale imbarcazioni**

Al fine della determinazione dell'acconto Irpef dovuto per il **2018**, si deve tener conto delle seguenti disposizioni:

- Redditi derivanti dall'attività di noleggio occasionale di imbarcazioni e navi da diporto assoggettati ad imposta sostitutiva del 20 per cento - reddito per il quale è stato indicato il codice 4 nella casella Tipologia del rigo D5;

Al fine di tenere conto della suddetta disposizione operare come di seguito descritto.

**16.24.9.1.2 istruzioni per la Determinazione dell'acconto**

Rigo Differenza Dichiarante

Se nel modello 730 del dichiarante risulta verificata la condizione di seguito riportata:

- non è compilato il rigo D5 con il codice 4;

Calcolare:

Rigo-Differenza-Dichiarante = rigo 60 col. 1

Se, invece nel modello 730 del dichiarante NON risulta verificata la condizione sopra riportata, Calcolare:

Rigo-Differenza-Dichiarante = Rigo-Differenza-Rideterminato-Dic

L'importo del Rigo-Differenza-Rideterminato-Dic è quello calcolato secondo le modalità descritte nel paragrafo "Rideterminazione dati del prospetto di liquidazione per calcolo acconti irpef in presenza di redditi prodotti in zona di frontiera e redditi derivanti dall'attività di noleggio occasionale di imbarcazioni e navi da diporto".

Rigo Differenza Coniuge

Se nel modello 730 del coniuge risulta verificata la condizione di seguito riportata:

- non è compilato il rigo D5 con il codice 4;

Calcolare:

Rigo-Differenza-Dichiarante = rigo 60 col. 2

Se, invece, nel modello 730 del coniuge NON risulta verificata la condizione sopra riportata, Calcolare:

Rigo-Differenza-Coniuge = Rigo-Differenza-Rideterminato-Con

L'importo del Rigo-Differenza-Rideterminato-Con è quello calcolato secondo le modalità descritte nel paragrafo "Rideterminazione dati del prospetto di liquidazione per calcolo acconti irpef in presenza di redditi prodotti in zona di frontiera e redditi derivanti dall'attività di noleggio occasionale di imbarcazioni e navi da diporto".

TOTALE RIGO DIFFERENZA (Dichiarante e Coniuge)

**Totale-Rigo-Differenza** = Rigo-Differenza-dichiarante + Rigo-Differenza-Coniuge

#### DETERMINAZIONE DEGLI ACCONTI

- **Se la dichiarazione non è congiunta** oppure è congiunta ma per uno dei contribuenti il relativo importo del rigo differenza (Rigo-Differenza-dichiarante, Rigo-Differenza-Coniuge) risulta positivo e per l'altro negativo o pari a zero procedere come di seguito evidenziato.

A) Se l'importo Totale-Rigo-Differenza è inferiore a euro 52 non è dovuto alcun acconto.

B) Se viceversa l'importo Totale-Rigo-Differenza è maggiore o uguale a euro 52, l'acconto è dovuto nella misura determinata con le modalità di seguito descritte:

1. calcolare il **100%** dell'importo di **Totale-Rigo-Differenza** (tale importo va imputato al contribuente per il quale risulta maggiore di zero il relativo importo del rigo differenza (**Rigo-Differenza-dichiarante, Rigo-Differenza-Coniuge**). Ridurre tale importo in base alle indicazioni eventualmente fornite dal contribuente (nella Sez. V del quadro F rigo F6 colonne 1 e 2) per il quale il relativo importo (**Rigo-Differenza-dichiarante, Rigo-Differenza-Coniuge**) del rigo differenza risulta essere maggiore di zero;
2. l'acconto così determinato deve essere corrisposto in un'unica soluzione, a novembre, se l'importo è inferiore a euro 257,52. Se il predetto importo, invece, è maggiore o uguale a euro 257,52, l'acconto va ripartito in due rate di cui la prima pari al 40% e la seconda pari al restante 60%.

Gli importi della prima e seconda rata di acconto vanno riportati rispettivamente **nei righi 94 (prima rata) e 95 (seconda o unica rata)** se l'importo **Rigo-Differenza-dichiarante** assume valori positivi (dichiarante) ovvero **nei righi 114 (prima rata) e 115 (seconda o unica rata)** se l'importo **Rigo-Differenza-Coniuge** assume valori positivi (coniuge).

Il contribuente può comunque richiedere al proprio sostituto d'imposta la riduzione della seconda rata di acconto tramite apposita comunicazione.

- **Se la dichiarazione è congiunta** e per entrambi i contribuenti il relativo importo del rigo differenza come sopra rideterminato (Rigo-Differenza-dichiarante, Rigo-Differenza-Coniuge) risulta positivo attenersi alle istruzioni che seguono.

#### DETERMINAZIONE ACCONTI IRPEF DICHIARANTE

1. Se l'importo del Rigo-Differenza-dichiarante è maggiore o uguale a 52, calcolare il **100%** di detto importo;
2. ridurre l'importo così calcolato in base alle indicazioni fornite dal dichiarante nella Sez. V del quadro F rigo F6 colonne 1 e 2.
3. Se l'importo così determinato è inferiore a euro 257,52 l'acconto deve essere corrisposto in un'unica soluzione, a novembre. Se invece l'importo è maggiore o uguale a euro 257,52 l'acconto deve essere ripartito in due rate, di cui la prima pari al 40% e la seconda pari al restante 60%.
4. gli importi della prima e seconda rata di acconto vanno riportati rispettivamente nei righi 94 e 95.

#### DETERMINAZIONE ACCONTI IRPEF CONIUGE

1. Se l'importo Rigo-Differenza-coniuge è maggiore o uguale a 52, calcolare il **100%** di detto importo;
2. ridurre l'importo così calcolato in base alle indicazioni fornite dal coniuge nella Sez. V del quadro F rigo F6 colonne 1 e 2.
3. Se l'importo così determinato è inferiore a euro 257,52 l'acconto deve essere corrisposto in un'unica soluzione, a novembre. Se invece l'importo è maggiore o uguale a euro 257,52 l'acconto deve essere ripartito in due rate, di cui la prima pari al 40% e la seconda pari al restante 60%.
4. gli importi della prima e seconda rata di acconto vanno riportati rispettivamente nei righi 114 e 115.

Il contribuente può comunque richiedere al proprio sostituto d'imposta la riduzione della seconda rata di acconto tramite apposita comunicazione.

#### **16.24.10 Acconto tassazione separata rigo 96 per il dichiarante e rigo 116 per il coniuge del mod. 730-3**

Si rimanda alle istruzioni fornite nel paragrafo relativo alla **sezione II del quadro D**.

#### **16.24.11 Dichiarante - acconto addizionale comunale Irpef per il 2018 rigo 97 mod. 730-3**

Calcolare: rigo 78 col. 1 – 79 col. 1

Considerare zero nel caso che il risultato assuma un valore negativo.

Se l'importo così determinato è superiore a 12 euro, tale importo deve essere riportato nella **colonna 7** ("Importi da trattenere/versare"). **L'acconto non è dovuto se l'importo non è superiore a 12 euro e pertanto in tale caso la colonna 7 non deve essere compilata.**

**16.24.12 Coniuge: acconto addizionale comunale irpef per il 2018 rigo 117 mod. 730-3**

Calcolare: rigo 78 col. 2 – 79 col. 2

Considerare zero nel caso che il risultato assuma un valore negativo.

Se l'importo così determinato è superiore a 12 euro, tale importo deve essere riportato nella **colonna 7** ("Importi da trattenere/versare"). **L'acconto non è dovuto se l'importo non è superiore a 12 euro e pertanto in tale caso la colonna 7 non deve essere compilata.**

**16.24.13 Imposta sostitutiva Premi di risultato e Welfare aziendale- rigo 98 per il dichiarante e rigo 118 per il coniuge del mod. 730-3**

Si rimanda alle istruzioni fornite nel paragrafo "Rigo C4 – controlli e modalità di calcolo somme per premi di risultato".

**16.24.14 Dichiarante: cedolare secca locazioni (Rigo 99)**

Calcolare:

rigo 81 col. 1 - rigo 82 col. 1 - rigo 83 col. 1

A seconda del risultato positivo o negativo della suddetta operazione, occorre operare con le modalità di seguito descritte.

Risultato positivo (DEBITO):

- se l'importo è maggiore di euro 12 riportare l'importo a **colonna 7** (*Importi da trattenere/versare*) del rigo **99**.

- se l'importo è maggiore di zero e minore o uguale a 12 euro riportare tale importo nella **colonna 6** (*Importi da non versare*) del rigo **99**.

Risultato negativo (CREDITO):

- se l'importo in valore assoluto è maggiore di euro 12 riportare tale importo (in valore assoluto) a **colonna 3** (*Credito*) del rigo **99**;

- se l'importo in valore assoluto è minore o uguale a euro 12 riportare tale importo (in valore assoluto) a **colonna 2** (*Importi non rimborsabili*) del rigo **99**.

Per la compilazione delle **colonne 4** (*di cui da utilizzare in compensazione con il mod. F24*) e **5** (*di cui da rimborsare*) si rimanda alle indicazioni fornite nei successivi paragrafi.

**16.24.15 Coniuge: cedolare secca locazioni (Rigo 119)**

Calcolare:

rigo 81 col. 2 - rigo 82 col. 2 - rigo 83 col. 2

A seconda del risultato positivo o negativo della suddetta operazione, occorre operare con le modalità di seguito descritte.

Risultato positivo (DEBITO):

- se l'importo è maggiore di euro 12 riportare l'importo a **colonna 7** (*Importi da trattenere/versare*) del rigo **119**.

- se l'importo è maggiore di zero e minore o uguale a 12 euro riportare tale importo nella **colonna 6** (*Importi da non versare*) del rigo **119**.

Risultato negativo (CREDITO):

- se l'importo in valore assoluto è maggiore di euro 12 riportare tale importo (in valore assoluto) a **colonna 3** (*Credito*) del rigo **119**;
- se l'importo in valore assoluto è minore o uguale a euro 12 riportare tale importo (in valore assoluto) a **colonna 2** (*Importi non rimborsabili*) del rigo **119**.

Per la compilazione delle **colonne 4** (*di cui da utilizzare in compensazione con il mod. F24*) e **5** (*di cui da rimborsare*) si rimanda alle indicazioni fornite nei successivi paragrafi.

#### **16.24.16 Acconto cedolare secca per l'anno 2018 - dichiarante righe 100 e 101, coniuge righe 120 e 121 del mod. 730-3**

Si ricorda che l'acconto per l'anno di imposta **2018** è dovuto nella misura del 95%.

Si forniscono di seguito le indicazioni per la determinazione dell'acconto.

Acconto dichiarante

Si definisce **Imposta Cedolare** = rigo 81 col. 1

A) Se l'importo di Imposta Cedolare è inferiore a euro 52 non è dovuto alcun acconto.

**B) Se l'importo di Imposta Cedolare è maggiore o uguale a euro 52**, l'acconto è dovuto nella misura determinata con le modalità di seguito descritte:

Acconto =  $0,95 \times$  Imposta Cedolare

Ridurre tale importo in base alle indicazioni eventualmente fornite dal contribuente nella Sez. V del quadro F rigo F6 colonne 5 e 6.

- Se l'importo definito "**Acconto**" è inferiore a euro 257,52 l'acconto deve essere corrisposto in un'unica soluzione, a novembre.
- Se invece il predetto importo, è maggiore o uguale a euro 257,52, l'acconto va ripartito in due rate con le modalità di seguito descritte:

Prima rata =  $0,40 \times$  Acconto

Seconda rata =  $0,60 \times$  Acconto

Gli importi della prima e seconda rata di acconto vanno riportati rispettivamente **nei righe 100 (prima rata) e 101 (seconda o unica rata)**.

Il contribuente può comunque richiedere al proprio sostituto d'imposta la riduzione della seconda rata di acconto tramite apposita comunicazione.

Acconto Coniuge

Per la determinazione degli acconti cedolare secca per il coniuge procedere con le medesime modalità illustrate per il dichiarante considerando come "**Imposta Cedolare**" quella indicata nella colonna 2 del rigo 81, e come righe nei quali riportare l'importo della prima e della seconda o unica rata di acconto rispettivamente i righe 120 e 121 del mod. 730-3.

**16.24.17 Istruzioni per la compilazione delle colonne 4 e 5 dei righi da 91 a 93 e 99 (dichiarante) e dei righi da 111 a 113 e 119 (coniuge) del mod. 730-3 in assenza del quadro I**

Se nella dichiarazione sia il dichiarante che il coniuge non hanno compilato il quadro I, nella **colonna 5** (“*di cui da rimborsare*”) dei righi da 91 a 93 e **99** (dichiarante) e nella **colonna 5** dei righi da 111 a 113 e **119** (coniuge) deve essere riportato l’importo indicato nella **colonna 3** (“*Credito*”) dei rispettivi righi; in tale caso la **colonna 4** (“*di cui da utilizzare in compensazione con il mod. F24*”) dei suddetti righi non deve essere compilata.

**16.24.18 Istruzioni per la compilazione delle colonne 4 e 5 dei righi da 91 a 93 e 99 (dichiarante) e dei righi da 111 a 113 e 119 (coniuge) del mod. 730-3 in presenza del quadro I**

Qualora nella dichiarazione il dichiarante, il coniuge o entrambi hanno compilato il quadro I è necessario utilizzare le istruzioni che seguono per la compilazione delle colonne **4 e 5** dei righi in oggetto.

E’ necessario prioritariamente determinare per ciascun contribuente il relativo saldo contabile costituito dalla somma algebrica degli importi a credito e a debito relativi alle singole imposte.

Determinare il saldo contabile del dichiarante nel seguente modo:

$$\begin{aligned}\text{Saldo contabile dichiarante} = & \text{rigo 91 col. 3} + \text{rigo 92 col. 3} + \text{rigo 93 col. 3} - \\ & \text{rigo 91 col. 7} - \text{rigo 92 col. 7} - \text{rigo 93 col. 7} - \\ & \text{rigo 94 col. 7} - \text{rigo 96 col. 7} - \text{rigo 97 col. 7} - \\ & \text{rigo 98 col. 7} + \text{rigo 99 col. 3} - \text{rigo 99 col. 7} - \\ & \text{rigo 100 col. 7}\end{aligned}$$

Determinare il saldo contabile del coniuge nel seguente modo:

$$\begin{aligned}\text{Saldo contabile coniuge} = & \text{rigo 111 col. 3} + \text{rigo 112 col. 3} + \text{rigo 113 col. 3} - \\ & \text{rigo 111 col. 7} - \text{rigo 112 col. 7} - \text{rigo 113 col. 7} - \\ & \text{rigo 114 col. 7} - \text{rigo 116 col. 7} - \text{rigo 117 col. 7} - \\ & \text{rigo 118 col. 7} + \text{rigo 119 col. 3} - \text{rigo 119 col. 7} - \\ & \text{rigo 120 col. 7}\end{aligned}$$

Il saldo contabile positivo esprime una posizione a credito per il contribuente, viceversa un saldo contabile negativo esprime una posizione a debito.

Le modalità di compilazione delle suddette colonne sono diverse in relazione alle seguenti situazioni:

- 1) dal saldo contabile del contribuente emerge un credito ovvero nel caso di dichiarazione congiunta, sia dal saldo contabile del dichiarante che da quello del coniuge emerge un importo a credito;
- 2) dal saldo contabile del dichiarante emerge un debito ovvero, nel caso di dichiarazione congiunta, sia dal saldo contabile del dichiarante che da quello del coniuge emerge un importo a debito;
- 3) dal saldo contabile del dichiarante emerge un credito e da quello del coniuge emerge un debito;
- 4) dal saldo contabile del dichiarante emerge un debito e da quello del coniuge emerge un credito.



**16.24.18.1 Caso n. 1 – Situazione nella quale dal saldo contabile del contribuente emerge un credito ovvero nel caso di dichiarazione congiunta, sia dal saldo contabile del dichiarante che da quello del coniuge emerge un importo a credito**

**CASO N. 1 - DICHIARANTE**

Il credito da utilizzare per il dichiarante nel mod. F24 di seguito denominato “*Credito F24 Dichiarante*” deve essere così determinato:

- se nel quadro I del dichiarante è stata barrata la casella di **col. 2** del rigo I1 il “*Credito F24 Dichiarante*” è pari al saldo contabile del dichiarante;

- se nel quadro I del dichiarante è stata invece compilata la colonna 1 del rigo I1 il “*Credito F24 Dichiarante*” è pari al minore tra l’importo indicato nella col. 1 del rigo I1 ed il saldo contabile del dichiarante;

L’importo “*Credito F24 Dichiarante*” deve essere indicato nella **colonna 4** (“*di cui da utilizzare in compensazione con il mod. F24*”) in corrispondenza degli importi delle singole imposte risultanti a credito e fino a capienza degli stessi (**col. 3** compilata dei rigi da **91 a 93**) iniziando dal rigo **91** e proseguendo fino al rigo **93 ed al rigo 99**.

L’importo del credito relativo ad ogni singola imposta (col. 3) non destinato ad essere utilizzato in compensazione con il mod. F24, sarà rimborsato dal sostituto d’imposta in sede di operazioni di conguaglio e trova esposizione nella colonna **5** (“*di cui da rimborsare*”) dei rigi da **91 a 93 e del rigo 99**.

Pertanto, determinare gli importi della **colonna 4** e della **colonna 5** dei rigi da **91 a 93 e del rigo 99** come segue (Dichiarazione non integrativa):

Col. 4 rigo 91 = minore importo tra col. 3 rigo 91 e “*Credito F24 Dichiarante*”

Col. 4 rigo 92 = minore importo tra col. 3 rigo 92 e (“*Credito F24 Dichiarante*” – col. 4 rigo 91)

Col. 4 rigo 93 = minore importo tra col. 3 rigo 93 e (“*Credito F24 Dichiarante*” – col. 4 rigo 91 – col. 4 rigo 92)

**Col. 4 rigo 99** = minore importo tra col. 3 rigo 99 e (“*Credito F24 Dichiarante*” – col. 4 rigo 91 – col. 4 rigo 92 – col. 4 rigo 93)

Col. 5 rigo 91 = Col. 3 rigo 91 – col. 4 rigo 91

Col. 5 rigo 92 = Col. 3 rigo 92 – col. 4 rigo 92

Col. 5 rigo 93 = Col. 3 rigo 93 – col. 4 rigo 93

**Col. 5 rigo 99** = Col. 3 rigo 99 – col. 4 rigo 99

**Caso 1 - Dichiarazione Integrativa Dichiarante**

Nel caso in cui la dichiarazione presentata dal contribuente sia un modello 730 integrativo, è necessario tener conto del credito rimborsato dal sostituto d’imposta con il modello 730 originario e ciò al fine della corretta determinazione del credito che il contribuente può utilizzare per il pagamento con il mod. F24. Pertanto, per determinare gli importi della **colonna 4** e della **colonna 5** dei rigi da 91 a 93 e del rigo 99 operare come segue:

I rigi F9 e F10 a cui si fa riferimento sono quelli riportati nel modello del dichiarante.

**Tot-Credito-Utilizzato** = rigo F10 col. 1 + rigo F10 col. 2 + rigo F10 col. 3 + rigo F10 col. 4

**Credito F24 da imputare** = Credito **F24** Dichiarante - Tot-Credito-Utilizzato

Col. 4 rigo 91

**Incremento Credito 1** = minore importo tra (col. 3 rigo 91 - F9 col. 1 - rigo F10 col. 1) e  
“Credito F24 da imputare”

Credito residuo 1 = Credito F24 da imputare - Incremento Credito 1

Col. 4 rigo 91 = rigo F10 col. 1 + *Incremento Credito 1*

Col. 4 rigo 92

**Incremento Credito 2** = minore importo tra (col. 3 rigo 92 - F9 col. 2 - rigo F10 col. 2) e  
**Credito residuo 1**

Credito residuo 2 = Credito residuo 1 - Incremento Credito 2

Col. 4 rigo 92 = rigo F10 col. 2 + *Incremento Credito 2*

Col. 4 rigo 93

**Incremento Credito 3** = minore importo tra (col. 3 rigo 93 - F9 col. 3 - rigo F10 col. 3) e  
**Credito residuo 2**

Credito residuo 3 = Credito residuo 2 - Incremento Credito 3

Col. 4 rigo 93 = rigo F10 col. 3 + *Incremento Credito 3*

Col. 4 rigo 99

**Incremento Credito 4** = minore importo tra (col. 3 rigo 99 - F9 col. 4 - rigo F10 col. 4) e  
**Credito residuo 3**

Col. 4 rigo 99 = rigo F10 col. 4 + *Incremento Credito 4*

Determinazione colonna 5 righe d 91 a 93

Col. 5 rigo 91 = Col. 3 rigo 91 - col. 4 rigo 91

Col. 5 rigo 92 = Col. 3 rigo 92 - col. 4 rigo 92

Col. 5 rigo 93 = Col. 3 rigo 93 - col. 4 rigo 93

Col. 5 rigo 99 = Col. 3 rigo 99 - col. 4 rigo 99

Qualora una delle operazioni precedentemente determinate (col. 3 rigo 91 - F9 col. 1 - F10 col. 1; col. 3 rigo 92 - F9 col. 2 - F10 col. 2; col. 3 rigo 93 - F9 col. 3 - F10 col. 3; col. 3 rigo 99 - F9 col. 4 - rigo F10 col. 4) abbia generato un risultato negativo ciò evidenzia una situazione nella quale dalla liquidazione della dichiarazione integrativa emerge un credito di importo minore rispetto a quello emerso con la dichiarazione originaria. Pertanto, in tal caso l'assistenza fiscale non può essere proseguita in quanto non risultano essere verificati i presupposti per la presentazione di un modello 730 integrativo. Deve essere data apposita comunicazione al contribuente per consentirgli di presentare l'integrazione alla dichiarazione dei redditi mediante il Mod. REDDITI Persone fisiche **2018**.

### **CASO N. 1 - CONIUGE**

Il credito da utilizzare per il coniuge per il pagamento in F24 di seguito denominato “**Credito F24 Coniuge**” deve essere così determinato:

- se nel quadro I del coniuge è stata barrata la **casella di col. 2** del rigo I1 il “**Credito F24 Coniuge**” è pari al saldo contabile del coniuge;

- se nel quadro I del coniuge è stato invece **compilata la colonna 1** del rigo I1 il “**Credito F24 Coniuge**” è pari al minore tra l’importo indicato **nella col. 1** del rigo I1 ed il saldo contabile del coniuge;

L’importo “**Credito F24 Coniuge**” deve essere indicato nella **colonna 4** (“*di cui da utilizzare in compensazione con il mod. F24*”) in corrispondenza degli importi delle singole imposte risultanti a credito e fino a capienza degli stessi (**col. 3** compilata dei rigi da **111 a 113**) iniziando dal rigo **111** e proseguendo fino al rigo **113 ed al rigo 119**.

L’importo del credito relativo ad ogni singola imposta (**col. 3**) non destinato ad essere utilizzato in compensazione con il mod. F24, sarà rimborsato dal sostituto d’imposta in sede di operazioni di conguaglio e trova esposizione nella colonna **5** (“*di cui da rimborsare*”) dei rigi da **111 a 113 e del rigo 119**.

Pertanto, determinare gli importi della colonna 4 e della colonna 5 dei rigi da **111 a 113** e del rigo 119 come segue:

Col. 4 rigo 111 = minore importo tra col. 3 rigo 111 e “**Credito F24 Coniuge**”

Col. 4 rigo 112 = minore importo tra col. 3 rigo 112 e “**Credito F24 Coniuge**” – col. 4 rigo 111

Col. 4 rigo 113 = minore importo tra col. 3 rigo 113 e “**Credito F24 Coniuge**” – col. 4 rigo 111 – col. 4 rigo 112

Col. 4 rigo 119 = minore importo tra col. 3 rigo 119 e “**Credito F24 Coniuge**” – col. 4 rigo 111 – col. 4 rigo 112 - Col. 4 rigo 113

Col. 5 rigo 111 = Col. 3 rigo 111 – col. 4 rigo 111

Col. 5 rigo 112 = Col. 3 rigo 112 – col. 4 rigo 112

Col. 5 rigo 113 = Col. 3 rigo 113 – col. 4 rigo 113

Col. 5 rigo 119 = Col. 3 rigo 119 – col. 4 rigo 119

### **Caso 1 - Dichiarazione Integrativa Coniuge**

Nel caso in cui la dichiarazione presentata dal contribuente sia un modello 730 integrativo, è necessario tener conto del credito rimborsato dal sostituto d’imposta con il modello 730 originario e ciò al fine della corretta determinazione del credito che il contribuente può utilizzare per il pagamento con il mod. F24. Pertanto, per determinare gli importi **della colonna 4 e della colonna 5** dei rigi da 111 a 113 e del rigo 119 operare come segue:

I rigi F9 e F10 a cui si fa riferimento sono quelli riportati nel modello del coniuge.

**Tot-Credito-Utilizzato** = rigo F10 col. 1 + rigo F10 col. 2 + rigo F10 col. 3 + rigo F10 col. 4

**Credito F24 da imputare** = Credito F24 Coniuge - Tot-Credito-Utilizzato

Col. 4 rigo 111

**Incremento Credito 1** = minore importo tra (col. 3 rigo 111 - F9 col. 1 - rigo F10 col. 1) e “**Credito F24 da imputare**”

Credito residuo 1 = Credito F24 da imputare - Incremento Credito 1

Col. 4 rigo 111 = rigo F10 col. 1 + **Incremento Credito 1**

Col. 4 rigo 112

**Incremento Credito 2** = minore importo tra (col. 3 rigo 112 - F9 col. 2 - rigo F10 col. 2) e

**Credito residuo 1**

Credito residuo 2 = Credito residuo 1 - Incremento Credito 2

Col. 4 rigo 112 = rigo F10 col. 2 + **Incremento Credito 2**

Col. 4 rigo 113

**Incremento Credito 3** = minore importo tra (col. 3 rigo 113 - F9 col. 3 - rigo F10 col. 3) e

**Credito residuo 2**

Credito residuo 3 = Credito residuo 2 - Incremento Credito 3

Col. 4 rigo 113 = rigo F10 col. 3 + **Incremento Credito 3**

Col. 4 rigo 119

**Incremento Credito 4** = minore importo tra (col. 3 rigo 119 - F9 col. 4 - rigo F10 col. 4) e

**Credito residuo 3**

Col. 4 rigo 119 = rigo F10 col. 4 + **Incremento Credito 4**

Determinazione colonna 5 righe d 111 a 113

Col. 5 rigo 111 = Col. 3 rigo 111 - col. 4 rigo 111

Col. 5 rigo 112 = Col. 3 rigo 112 - col. 4 rigo 112

Col. 5 rigo 113 = Col. 3 rigo 113 - col. 4 rigo 113

Col. 5 rigo 119 = Col. 3 rigo 119 - col. 4 rigo 119

Qualora una delle operazioni precedentemente determinate (col. 3 rigo 111 - F9 col. 1 - F10 col. 1; col. 3 rigo 112 - F9 col. 2 - F10 col. 2 ; col. 3 rigo 113 - F9 col. 3 - F10 col. 3; col. 3 rigo 119 - F9 col. 4 - rigo F10 col. 4) abbia generato un risultato negativo ciò evidenzia una situazione nella quale dalla liquidazione della dichiarazione integrativa emerge un credito di importo minore rispetto a quello emerso con la dichiarazione originaria. Pertanto, in tal caso l'assistenza fiscale non può essere proseguita in quanto non risultano essere verificati i presupposti per la presentazione di un modello 730 integrativo. Deve essere data apposita comunicazione al contribuente per consentirgli di presentare l'integrazione alla dichiarazione dei redditi mediante il Mod. REDDITI Persone fisiche **2018**.

**16.24.18.2 Caso n. 2 –Situazione nella quale dal saldo contabile del dichiarante emerge un debito ovvero, nel caso di dichiarazione congiunta, sia dal saldo contabile del dichiarante che da quello del coniuge emerge un importo a debito**

Nel caso in cui per il contribuente emerga un saldo a debito non è presente alcun importo da poter essere utilizzato in compensazione con il mod. F24 per i versamenti IMU.

Pertanto, in tale situazione, nella colonna **5** (“*di cui da rimborsare*”) dei righi da **91 a 93** e del rigo 99 (dichiarante) e nella colonna 4 dei righi da **111 a 113** e del rigo 119 (coniuge) deve essere riportato l’importo indicato nella **colonna 3** dei rispettivi righi e la **colonna 4** (“*di cui da utilizzare in compensazione con il mod.*”) dei suddetti righi non deve essere compilata.

**16.24.18.3 Caso n. 3 –Situazione nella quale dal saldo contabile del dichiarante emerge un credito e da quello del coniuge emerge un debito**

**CASO N. 3 - DICHIARANTE**

Il credito da utilizzare per il dichiarante ai fini IMU di seguito denominato “*Credito IMU Dichiarante*” deve essere determinato con le istruzioni di seguito riportate.

- Se nel quadro I del dichiarante è stata barrata la casella **di col. 2** del rigo I1:

“Credito **F24** Dichiarante” =

saldo contabile del dichiarante – saldo contabile del coniuge (in valore assoluto)

Considerare zero se il risultato della precedente operazione è negativo.

- Se nel quadro I del dichiarante è stato invece compilata la **colonna 1** del rigo I1:

calcolare  $A = \text{saldo contabile del dichiarante} - \text{saldo contabile del coniuge}$  (in valore assoluto)

Considerare zero se il risultato della precedente operazione è negativo.

“Credito **F24** Dichiarante” = al minore tra l’importo indicato nella **col. 1** del rigo I1 e il valore “A” come sopra determinato

L’importo “Credito **F24** Dichiarante” deve essere indicato nella **colonna 4** in corrispondenza degli importi delle singole imposte risultanti a credito e fino a capienza degli stessi (**col. 3** compilata dei righi da **91 a 93 e del rigo 99**) iniziando dal rigo **91** e proseguendo fino al rigo **93 ed al rigo 99**.

L’importo del credito relativo ad ogni singola imposta (**col. 3**) non destinato ad essere utilizzato in compensazione con il mod. F24, sarà rimborsato dal sostituto d’imposta in sede di operazioni di conguaglio e trova esposizione nella **colonna 5** dei righi da **91 a 93 e del rigo 99**.

Pertanto, determinare gli importi della **colonna 4** e della colonna 4 dei righi da 91 a 93 e **del rigo 99** come segue:

Col. 4 rigo 91 = minore importo tra col. 3 rigo 91 e “Credito IMU Dichiarante”

Col. 4 rigo 92 = minore importo tra col. 3 rigo 92 e (“Credito IMU Dichiarante” – col. 4 rigo 91)

Col. 4 rigo 93 = minore importo tra col. 3 rigo 93 e (“Credito IMU Dichiarante” – col. 4 rigo 91 – col. 4 rigo 92)

Col. 4 rigo 99 = minore importo tra col. 3 rigo 99 e (“Credito IMU Dichiarante” – col. 4 rigo 91 – col. 4 rigo 92 - col. 4 rigo 93)

Col. 5 rigo 91 = Col. 3 rigo 91 – col. 4 rigo 91  
Col. 5 rigo 92 = Col. 3 rigo 92 – col. 4 rigo 92  
Col. 5 rigo 93 = Col. 3 rigo 93 – col. 4 rigo 93  
Col. 5 rigo 99 = Col. 3 rigo 99 – col. 4 rigo 99

### **Caso 3 - Dichiarazione Integrativa Dichiarante**

Nel caso in cui la dichiarazione presentata dal contribuente sia un modello 730 integrativo, è necessario tener conto del credito rimborsato dal sostituto d'imposta con il modello 730 originario e ciò al fine della corretta determinazione del credito che il contribuente può utilizzare per il pagamento dell'IMU. Pertanto, per determinare gli importi della **colonna 4** e della **colonna 5** dei rigi da 91 a 93 e del **rigo 99** operare come segue:

I rigi F9 e F10 a cui si fa riferimento sono quelli riportati nel modello del dichiarante.

**Tot-Credito-Utilizzato** = rigo F10 col. 1 + rigo F10 col. 2 + rigo F10 col. 3 + rigo F10 col. 4

**Credito F24 da imputare** = Credito **F24** Dichiarante - Tot-Credito-Utilizzato

Col. 4 rigo 91

**Incremento Credito 1** = minore importo tra (col. 3 rigo 91 - F9 col. 1 - rigo F10 col. 1) e  
"Credito **F24** da imputare"

Credito residuo 1 = Credito F24 da imputare - Incremento Credito 1

Col. 4 rigo 91 = rigo F10 col. 1 + *Incremento Credito 1*

Col. 4 rigo 92

**Incremento Credito 2** = minore importo tra (col. 3 rigo 92 - F9 col. 2 - rigo F10 col. 2) e  
**Credito residuo 1**

Credito residuo 2 = Credito residuo 1 - Incremento Credito 2

Col. 4 rigo 92 = rigo F10 col. 2 + *Incremento Credito 2*

Col. 4 rigo 93

**Incremento Credito 3** = minore importo tra (col. 3 rigo 93 - F9 col. 3 - rigo F10 col. 3) e  
**Credito residuo 2**

Credito residuo 3 = Credito residuo 2 - Incremento Credito 3

Col. 4 rigo 93 = rigo F10 col. 3 + *Incremento Credito 3*

Col. 4 rigo 99

**Incremento Credito 4** = minore importo tra (col. 3 rigo 99 - F9 col. 4 - rigo F10 col. 4) e  
**Credito residuo 3**

Col. 4 rigo 99 = rigo F10 col. 4 + *Incremento Credito 4*

Determinazione colonna 5 rigi d 91 a 93

Col. 5 rigo 91 = Col. 3 rigo 91 – col. 4 rigo 91

Col. 5 rigo 92 = Col. 3 rigo 92 – col. 4 rigo 92

Col. 5 rigo 93 = Col. 3 rigo 93 – col. 4 rigo 93

Col. 5 rigo 99 = Col. 3 rigo 99 – col. 4 rigo 99

Qualora una delle operazioni precedentemente determinate (**col. 3** rigo 91 - F9 col. 1 – F10 col. 1; **col. 3** rigo 92 – F9 col. 2 – F10 col. 2; **col. 3** rigo 93 – F9 col. 3 – F10 col. 3; **col. 3** rigo 99 - F9 col. 4 - rigo F10 col. 4) abbia generato un risultato negativo ciò evidenzia una situazione nella quale dalla liquidazione della dichiarazione integrativa emerge un credito di importo minore rispetto a quello emerso con la dichiarazione originaria. Pertanto, in tal caso l'assistenza fiscale non può essere proseguita in quanto non risultano essere verificati i presupposti per la presentazione di un modello 730 integrativo. Deve essere data apposita comunicazione al contribuente per consentirgli di presentare l'integrazione alla dichiarazione dei redditi mediante il Mod. REDDITI Persone fisiche **2018**.

### **CASO N. 3 - CONIUGE**

Poiché per il coniuge emerge un saldo a debito non è presente alcun importo da poter essere utilizzato in compensazione con il mod. F24.

Pertanto, indipendentemente dalla compilazione o meno del quadro I del coniuge, nella **colonna 5** (“**di cui da rimborsare**”) dei rigi da **111 a 113 e del rigo 119** deve essere riportato l'importo indicato nella **colonna 3** dei rispettivi rigi e la **colonna 4** (“**di cui da utilizzare in compensazione con il mod. F24**”) dei suddetti rigi non deve essere compilata.

### **16.24.18.4 Caso n. 4 – Situazione nella quale dal saldo contabile del dichiarante emerge un debito e da quello del coniuge emerge un credito**

#### **CASO N. 4 - DICHIARANTE**

Poiché per il dichiarante emerge un saldo a debito non è presente alcun importo da poter essere utilizzato in compensazione con il mod. F24 per i versamenti IMU.

Pertanto, indipendentemente dalla compilazione o meno del quadro I del dichiarante, nella **colonna 5** dei rigi da **91 a 93 e del rigo 99** deve essere riportato l'importo indicato nella **colonna 3** dei rispettivi rigi e la colonna 3 dei suddetti rigi non deve essere compilata.

#### **CASO N. 4 - CONIUGE**

Il credito da utilizzare per il coniuge in compensazione con il modello F24 di seguito denominato “**Credito F24 Coniuge**” deve essere determinato con le istruzioni di seguito riportate.

- Se nel quadro I del coniuge è stata barrata la casella di **col. 2** del rigo I1:

“**Credito F24 Coniuge**” =

saldo contabile del coniuge – saldo contabile del dichiarante (in valore assoluto)

Considerare zero se il risultato della precedente operazione è negativo.

- Se nel quadro I del coniuge è stato invece compilata la **colonna 1** del rigo I1:

calcolare A = saldo contabile del coniuge – saldo contabile del dichiarante (in valore assoluto)

Considerare zero se il risultato della precedente operazione è negativo.

“**Credito F24 Coniuge**” = al minore tra l'importo indicato nella **col. 1 del rigo I1** e il valore “A” come sopra determinato.

L'importo “**Credito F24 Coniuge**” deve essere indicato nella **colonna 4** in corrispondenza degli importi delle singole imposte risultanti a credito e fino a capienza degli stessi (**col. 3** compilata dei rigi da **111 a 113 e del rigo 119**) iniziando dal rigo **111** e proseguendo fino al rigo **113 ed al rigo 119**.

L'importo del credito relativo ad ogni singola imposta (**col. 3**) non destinato ad essere utilizzato in compensazione con il mod. F24, sarà rimborsato dal sostituto d'imposta in sede di operazioni di conguaglio e trova esposizione nella colonna 4 dei rigi da **111 a 113 e del rigo 119**.

Pertanto, determinare gli importi della **colonna 4 e della colonna 5** dei righi da **111 a 113 e del rigo 119** come segue:

Col. 4 rigo 111 = minore importo tra col. 3 rigo 111 e “Credito **F24 Coniuge**”

Col. 4 rigo 112 = minore importo tra col. 3 rigo 112 e (“Credito **F24 Coniuge**” – col. 4 rigo 111)

Col. 4 rigo 113 = minore importo tra col. 3 rigo 113 e (“Credito **F24 Coniuge**” – col. 4 rigo 111 – col. 4 rigo 112)

**Col. 4 rigo 119** = minore importo tra col. 3 rigo 119 e (“Credito **F24 Coniuge**” – col. 4 rigo 111 – col. 4 rigo 112 – col. 4 rigo 113)

Col. 5 rigo 111 = Col. 3 rigo 111 – col. 4 rigo 111

Col. 5 rigo 112 = Col. 3 rigo 112 – col. 4 rigo 112

Col. 5 rigo 113 = Col. 3 rigo 113 – col. 4 rigo 113

Col. 5 rigo 119 = Col. 3 rigo 119 – col. 4 rigo 119

#### **Caso 4 - Dichiarazione Integrativa Coniuge**

Nel caso in cui la dichiarazione presentata dal contribuente sia un modello 730 integrativo, è necessario tener conto del credito rimborsato dal sostituto d'imposta con il modello 730 originario e ciò al fine della corretta determinazione del credito che il contribuente può utilizzare in compensazione con il modello F24. Pertanto, per determinare gli importi della **colonna 4 e della colonna 4** dei righi da 111 a 113 operare come segue:

I righe F9 e F10 a cui si fa riferimento sono quelli riportati nel modello del coniuge.

**Tot-Credito-Utilizzato** = rigo F10 col. 1 + rigo F10 col. 2 + rigo F10 col. 3 + rigo F10 col. 4

**Credito F24 da imputare** = Credito IMU Coniuge - Tot-Credito-Utilizzato

Col. 4 rigo 111

**Incremento Credito 1** = minore importo tra (col. 3 rigo 111 - F9 col. 1 - rigo F10 col. 1) e “Credito **F24 da imputare**”

Credito residuo 1 = Credito F24 da imputare - Incremento Credito 1

Col. 4 rigo 111 = rigo F10 col. 1 + **Incremento Credito 1**

Col. 4 rigo 112

**Incremento Credito 2** = minore importo tra (col. 3 rigo 112 - F9 col. 2 - rigo F10 col. 2) e **Credito residuo 1**

Credito residuo 2 = Credito residuo 1 - Incremento Credito 2

Col. 4 rigo 112 = rigo F10 col. 2 + **Incremento Credito 2**

Col. 4 rigo 113

**Incremento Credito 3** = minore importo tra (col. 3 rigo 113 - F9 col. 3 - rigo F10 col. 3) e **Credito residuo 2**

Credito residuo 3 = Credito residuo 2 - Incremento Credito 3

Col. 4 rigo 113 = rigo F10 col. 3 + **Incremento Credito 3**

Col. 4 rigo 119

**Incremento Credito 4** = minore importo tra (col. 3 rigo 119 - F9 col. 4 - rigo F10 col. 4) e **Credito residuo 3**

Col. 4 rigo 119 = rigo F10 col. 4 + **Incremento Credito 4**

Determinazione colonna 5 righe d 111 a 113

Col. 5 rigo 111 = Col. 3 rigo 111 – col. 4 rigo 111

Col. 5 rigo 112 = Col. 3 rigo 112 – col. 4 rigo 112



Col. 5 rigo 113 = Col. 3 rigo 113 – col. 4 rigo 113

Col. 5 rigo 119 = Col. 3 rigo 119 – col. 4 rigo 119

Qualora una delle operazioni precedentemente determinate (**col. 3** rigo 111 - F9 col. 1 – F10 col. 1; - **col. 3** rigo 112 – F9 col. 2 – F10 col. 2 ; - **col. 3** rigo 113 – F9 col. 3 - – F10 col. 3; **col. 3** rigo 119 - F9 col. 4 - rigo F10 col. 4) abbia generato un risultato negativo ciò evidenzia una situazione nella quale dalla liquidazione della dichiarazione integrativa emerge un credito di importo minore rispetto a quello emerso con la dichiarazione originaria. Pertanto, in tal caso l'assistenza fiscale non può essere proseguita in quanto non risultano essere verificati i presupposti per la presentazione di un modello 730 integrativo. Deve essere data apposita comunicazione al contribuente per consentirgli di presentare l'integrazione alla dichiarazione dei redditi mediante il Mod. REDDITI Persone fisiche **2018**.

#### **16.25 RATEIZZAZIONE DEI VERSAMENTI DI SALDO E DEGLI EVENTUALI ACCONTI**

Nella sezione “Importi che saranno trattenuti o rimborsati dal datore di lavoro o dall’ente pensionistico in busta paga a seguito delle operazioni di conguaglio” nella apposita casella denominata: “richiesta di rateizzazione dei versamenti di saldo e degli eventuali acconti” deve essere riportato il numero delle rate che il contribuente ha indicato a colonna **7 del rigo F6** e deve essere segnalato al contribuente, con apposito messaggio, che le rate verranno prelevate dal datore di lavoro con una maggiorazione dello **0,33 % mensile** (codice: L06).

Se il numero di rate è riportato sia sul modello del Dichiarante che del Coniuge dichiarante e risultano diversi tra loro, il numero di rate da prendere in considerazione è quello relativo al dichiarante.

Se dalla liquidazione del modello 730 risulta dovuto solo il secondo o unico acconto IRPEF e il contribuente ha indicato il numero delle rate, tale numero di rate deve essere ricondotto a zero e deve esserne data apposita comunicazione al contribuente (codice: L07).

#### **16.26 RESIDUO CREDITI RIGO 130 (CREDITO D’IMPOSTA PER EROGAZIONE CULTURA)**

Per la compilazione di tale rigo si rinvia alle istruzioni relative al **rigo 54** del mod. 730-3 (credito d’imposta per erogazione cultura).

#### **16.27 RESIDUO CREDITI RIGHI 131 E 132**

##### **16.27.1 residuo credito d’imposta per il riacquisto della prima casa da utilizzare in compensazione – rigo 131 del mod. 730-3**

Per la compilazione di tale rigo si rinvia alle istruzioni relative al **rigo 41** del mod. 730-3 (credito d’imposta per l’acquisto della prima casa).

##### **16.27.2 Residuo del credito d’imposta per l’incremento dell’occupazione da utilizzare in compensazione – rigo 132 del mod. 730-3**

Per la compilazione di tale rigo si rinvia alle istruzioni relative al **rigo 42** del mod. 730-3 (credito d’imposta per l’incremento dell’occupazione).

#### **16.28 RESIDUO DEL CREDITO D’IMPOSTA PER L’ABITAZIONE PRINCIPALE – SISMA ABRUZZO – RIGO 133 DEL MOD. 730-3**

Per la compilazione di tale rigo si rinvia alle istruzioni relative al **rigo 52** del mod. 730-3 (credito d’imposta per l’abitazione principale – sisma Abruzzo).

#### **16.29 RESIDUO DEL CREDITO D’IMPOSTA PER REINTEGRO ANTICIPAZIONI FONDI PENSIONE – RIGO 134 DEL MOD. 730-3**

Per la compilazione di tale rigo si rinvia alle istruzioni relative al **rigo 43** del mod. 730-3 (credito d’imposta reintegro anticipazioni fondi pensione).

**16.30 RESIDUO DEL CREDITO D'IMPOSTA PER MEDIAZIONI – RIGO 135 DEL MOD. 730-3**

Per la compilazione di tale rigo si rinvia alle istruzioni relative al **rigo 44** del mod. 730-3 (credito d'imposta per mediazioni).

**16.31 TOTALE DELLE SPESE SANITARIE RATEIZZATE NELLA PRESENTE DICHIARAZIONE RIGO 136 DEL MOD. 730-3**

Per la compilazione di tale rigo si rinvia alle istruzioni relative alla sezione "Rateizzazione" del paragrafo relativo al quadro E.

**16.32 REDDITO DI RIFERIMENTO PER AGEVOLAZIONI FISCALI - RIGO 137 DEL MOD. 730-3**

L'importo deve essere uguale a:

Rigo 11 mod. 730-3 + Rigo 6 mod. 730-3 (da quest'anno comprensivo anche della cedolare secca derivante da redditi diversi)

**16.33 ACCONTO IRPEF **2018** – CASI PARTICOLARI - RIGO 138 E 139 DEL MOD. 730-3**

Per la compilazione di tali righe si rinvia alle istruzioni riportate nel paragrafo "Rideterminazione dati del prospetto di liquidazione per calcolo acconti Irpef in presenza di redditi derivanti dall'attività di noleggio occasionale di imbarcazioni e navi da diporto".

In particolare:

nella col. 1 del rigo 138 riportare l'importo definito "Rigo 11 mod. 730-3-Rideterminato-Dic"

nella col. 2 del rigo 138 riportare l'importo definito "Rigo 11 mod. 730-3-Rideterminato-Con"

nella col. 1 del rigo 139 riportare l'importo definito "Rigo-Differenza-Rideterminato-Dic"

nella col. 2 del rigo 139 riportare l'importo definito "Rigo-Differenza-Rideterminato-Con".

**16.34 ACCONTI COMPENSATI INTERNAMENTE NEL MOD. 730/2018 DIPENDENTI SENZA SOSTITUTO – RIGHI DA 141 A 143**

Per la compilazione di tali righe si rinvia alle istruzioni contenute nel paragrafo "Determinazione Acconti compensati internamente mod. 730 senza sostituto".

**16.35 CREDITI PER IMPOSTE PAGATE ALL'ESTERO – RIGHI 145 E 146 DEL MOD. 730-3**

Per la compilazione di tali righe si rinvia alle istruzioni relative al **rigo 53** del mod. 730-3 (Crediti d'imposta sulle imposte pagate all'estero).

**16.36 REDDITI FONDIARI NON IMPONIBILI– RIGHI 147 E 148 DEL MOD. 730-3**

**Generalità**

Nei righe 147 e 148 del mod. 730-3 vanno indicati i redditi relativi all'abitazione principale e ai fabbricati non locati per i quale è dovuta l'IMU per il **2017** (ad esempio immobili di lusso), nonché il reddito dominicale dei terreni non affittati. Tali redditi risultano non imponibili in quanto l'IMU sostituisce l'Irpef e le relative addizionali regionali e comunali. Gli importi indicati in questi righe possono assumere rilievo nell'ambito di prestazioni assistenziali o previdenziali.

Dall'anno d'imposta 2017 anche i redditi dominicali e agrari dei coltivatori diretti e degli imprenditori agricoli professionali iscritti nella previdenza agricola (casella IAP barrata) non concorrono più alla formazione della base imponibile ai fini dell'imposta sul reddito delle persone fisiche e vanno pertanto riportati nel rigo 147 del mod. 730-3.

Di seguito sono riportate le istruzioni riferite a ciascun rigo.

**Rigo 147 – Redditi fondiari non imponibili**

Nella colonna 1 del rigo 147 del mod. 730-3 riportare la somma dei seguenti importi, determinati con riferimento al dichiarante (analogamente procedere per la colonna 2 del coniuge dichiarante nel caso di dichiarazione presentata in forma congiunta):

- Totale-Dominicale-Non-Assoggettato-aTassazione
- **Totale-Agrario-Non-Assoggettato-aTassazione**
- Totale-Reddito-Fabbricati-Non-Assoggettati-aTassazione
- Somma degli importi indicati nel rigo D4 con il codice 8 (redditi degli immobili situati all'estero non locati per i quali è dovuta l'IVIE);

Gli importi "Totale-Dominicale-Non-Assoggettato-aTassazione", "**Totale-Agrario-Non-Assoggettato-aTassazione**" e "Totale-Reddito-Fabbricati-Non-Assoggettati-aTassazione" sono quelli determinati con le modalità descritte nei paragrafi "Redditi dei terreni (quadro A)" e "Redditi dei fabbricati (quadro B)".

Nell'area messaggi deve essere data separata indicazione della parte dell'importo indicato nel rigo 147 e riferito ai redditi degli immobili situati all'estero non locati per i quali è dovuta l'IVIE (Codice: L26)

**Rigo 148 – Reddito abitazione principale e pertinenze soggette ad IMU**

Nella colonna 1 del rigo 148 del mod. 730-3 riportare il seguente importo:

*Totale-Reddito-Fabbricati-Abitazione-Principale-Non-Assoggettato-aTassazione*  
determinato con le modalità descritte nel paragrafo "Redditi dei fabbricati (quadro B)". Analogamente procedere per la colonna 2 del coniuge dichiarante nel caso di dichiarazione presentata in forma congiunta.

**16.37 ISTRUZIONI PER LA COMPILAZIONE DEL RIGO 149 – RESIDUO DEDUZIONE SOMME RESTITUITE**

Se il rigo 14 mod. 730-3 è maggiore di zero la deduzione ha trovato interamente capienza nel reddito e pertanto il rigo 149 non va compilato.

Se invece il rigo 14 mod. 730-3 è uguale a zero calcolare:

$$\text{Totale-Deduzione} = \text{Rigo E33 col. 1} + \text{Rigo E33 col. 2}$$

$$\text{Imponibile} = \text{Rigo 11} - \text{Rigo 12} - \text{Rigo 13} + \text{Totale-Deduzione}$$

(ricondurre a zero se il risultato è negativo)

$$\text{Rigo 149} = \text{Totale-Deduzione} - \text{Imponibile}$$

Nel caso di dichiarazione presentata in forma congiunta, la determinazione del residuo deve essere effettuata separatamente per ciascun coniuge.

**16.38 RESIDUO CREDITO D’IMPOSTA PER EROGAZIONI SCUOLA- RIGO 150 DEL MOD. 730-3**

Per la compilazione di tale rigo si rinvia alle istruzioni relative al **rigo 55** del mod. 730-3 (credito d’imposta per Erogazioni Scuola).

**16.39 RESIDUO CREDITO D’IMPOSTA PER NEGOZIAZIONE E ARBITRATO - RIGO 151 DEL MOD. 730-3**

Per la compilazione di tale rigo si rinvia alle istruzioni relative al **rigo 45** del mod. 730-3 (credito d’imposta per Negoziazione e Arbitrato).

**16.40 RESIDUO CREDITO D’IMPOSTA PER VIDEOSORVEGLIANZA- RIGO 152 DEL MOD. 730-3**

Per la compilazione di tale rigo si rinvia alle istruzioni relative al **rigo 56** del mod. 730-3 (credito d’imposta per videosorveglianza).

**16.41 CREDITO D’IMPOSTA PER EROGAZIONI CULTURA – RIGO 160 DEL MOD. 730-3**

Per la compilazione di tale rigo si rinvia alle istruzioni relative al rigo **54** del mod. 730-3 (Credito d’imposta per erogazioni cultura).

**16.42 ISTRUZIONI PER LA COMPILAZIONE DEI RIGHI DA 161 A 164 E DA 171 A 179 E 244 E 245 PRESENTI NELLA SEZIONE “RISULTATO DELLA LIQUIDAZIONE”**

Per la individuazione degli importi da riportare nei righi da 161 a 164, operare come di seguito descritto.

Determinare il saldo della dichiarazione che chiameremo “Saldo complessivo” costituito dalla somma di tutti gli importi da trattenere e da rimborsare a cura del sostituto di imposta relativi al dichiarante ed al coniuge.

Determinare il “Saldo complessivo” nel seguente modo:

Saldo complessivo = rigo 91 col. 5 + rigo 92 col. 5 + rigo 93 col. 5 –  
rigo 91 col. 7 – rigo 92 col. 7 – rigo 93 col. 7 –  
rigo 94 col. 7 – rigo 96 col. 7 – rigo 97 col. 7 –  
rigo 98 col. 7 + rigo 99 col. 5 - rigo 99 col. 7  
- rigo 100 col. 7 +  
rigo 111 col. 5 + rigo 112 col. 5 + rigo 113 col. 5 –  
rigo 111 col. 7 – rigo 112 col. 7 – rigo 113 col. 7 –  
rigo 114 col. 7 – rigo 116 col. 7 – rigo 117 col. 7 –  
rigo 118 col. 7 + rigo 119 col. 5 - rigo 119 col. 7  
- rigo 120 col. 7

Se il saldo complessivo come sopra determinato è negativo, il valore assoluto di tale importo costituisce il debito complessivo che emerge dalla dichiarazione.

- Se il modello 730 è un modello ordinario (non modello dipendenti senza sostituto d'imposta e non integrativo), il valore assoluto del saldo complessivo va riportato nella col. 1 del rigo 161 e costituisce l'importo che dovrà essere trattenuto dal sostituto d'imposta. Tale importo è quello che costituisce oggetto di rateizzazione da parte del sostituto nel caso di richiesta da parte del contribuente in sede di dichiarazione (col. 7 del rigo F6 compilato).
- Se il modello 730 è un modello dipendenti senza sostituto d'imposta (casella “730 senza sostituto” compilata con il codice “A” e casella “Mod. 730 dipendenti senza sostituto” barrata e non integrativo), il valore assoluto del saldo complessivo va riportato nella col. 1 del rigo 162 e costituisce l'importo che dovrà essere versato con il modello F24. Tale importo andrà imputato ai singoli tributi che hanno concorso a formarlo e ripartito nei righi da 231 a 243 del mod. 730-3 secondo i criteri forniti nei precedenti paragrafi.

Se il saldo complessivo come sopra determinato è positivo, esso costituisce il credito complessivo che emerge dalla dichiarazione.

- Se il modello 730 è un modello ordinario (non modello dipendenti senza sostituto d'imposta e non integrativo), l'importo del Saldo-Complessivo va riportato nel rigo 163 del mod. 730-3.
- Se il modello 730 è un modello dipendenti senza sostituto d'imposta (casella “730 senza sostituto” compilata con il codice “A” e casella “Mod. 730 dipendenti senza sostituto” barrata e non integrativo) **l'importo del Saldo-Complessivo va riportato nel rigo 164 del mod. 730-3.**

Dichiarazione Integrativa (codice 1 riportato nella casella “730 integrativo” presente nel frontespizio) – Righi da 171 a 179

**Nel caso di dichiarazione integrativa** (codice 1 riportato nella cesella “730 integrativo” presente nel frontespizio) **i righi da 161 a 164 non devono essere compilati**. In tal caso, come chiarito nelle istruzioni contenute nel paragrafo relativo al modello 730 integrativo, nella parte riservata ai messaggi del Mod. 730-3 deve essere data comunicazione al contribuente degli importi di cui otterrà il rimborso costituiti dal conguaglio tra gli importi a credito ed a debito risultanti dal modello 730 originario e quelli risultanti dal modello 730 integrativo (codice: L08).

E’ presente una apposita sezione del Prospetto di liquidazione che accoglie i valori delle singole imposte che costituiscono oggetto di rimborso a seguito del mod. 730 integrativo. In particolare, l’esito contabile derivante dal confronto tra i dati presenti nel prospetto di liquidazione del modello 730 originario e quelli presenti nel modello 730 integrativo deve essere riportato con riferimento ai singoli tributi nei **righi da 171 a 176 del mod. 730-3**. Le modalità di compilazione di tale prospetto sono le stesse di quelle previste per la compilazione del modello 730-4.

**Nella colonna 5 dei righi da 171 a 176**, riportare la somma degli importi indicati nella colonna 2 e nella colonna 4 riferiti al medesimo rigo.

**Nelle colonne 1 e 3 dei righi 172 e 173** riportare il codice regione (rigo 172) e il codice comune (rigo 173) con riferimento ai dati presenti nel frontespizio della dichiarazione. Tali codici vanno indicati solo in presenza del relativo importo. Per le modalità operative si rimanda alle istruzioni fornite nel paragrafo “istruzioni relative alla colonna 1 dei righi 92, 93, 97, 112, 113 e 117”.

#### **Totale Rigo 178 e 179**

- **Nel caso di modello 730 ordinario/integrativo** (non modello dipendenti senza sostituto d’imposta), la somma degli importi indicati nella colonna 5 dei righi da 171 a 176 va riportata nel **rigo 178**.
- **Nel caso di modello 730 dipendenti senza sostituto d’imposta/Integrativo**, il totale va riportato nel rigo 179 del mod. 730-3.

#### **COLONNA 2 DEI RIGHI 161 E 162 e rigi 244 e 245**

Calcolare:

**Tot-Secondo-Acconto** = Rigo 95 col. 7 + Rigo 101 col. 7 + Rigo 115 col. 7 + Rigo 121 col. 7

**Modello Ordinario** (non modello dipendenti senza sostituto d’imposta e non integrativo).  
Riportare Tot-Secondo-Acconto nella **col. 2 del rigo 161**.

#### **Modello dipendenti senza sostituto d’imposta (non integrativo).**

Riportare Tot-Secondo-Acconto nella col. 2 del rigo 162.

Calcolare :

**Rigo 244** = Col. 7 Rigo 95 + col. 7 Rigo 115

**Rigo 245** = Col. 7 Rigo 101 + col. 7 Rigo 121

**16.43 ISTRUZIONI PER LA COMPILAZIONE DEI RIGHI DA 191 A 218 PRESENTI NELLA SEZIONE “DATI PER LA COMPILAZIONE DEL MODELLO F24”**

Nei righi da **191 a 218** devono essere indicati i crediti derivanti dalla dichiarazione che il contribuente può utilizzare in compensazione nel mod. F24.

**La colonna 4 dei righi da 191 a 194 e dei righi da 211 a 214** deve essere compilata con le modalità riportate nel prospetto che segue:

Col. 4 Righi da 191 a 194 e Righi da 211 a 214		
Col. 4 Rigo 191	uguale a	Col. 4 Rigo 91
Col. 4 Rigo 192	uguale a	Col. 4 Rigo 92
Col. 4 Rigo 193	uguale a	Col. 4 Rigo 93
Col. 4 Rigo 194	uguale a	Col. 4 Rigo 99
Col. 4 Rigo 211	uguale a	Col. 4 Rigo 111
Col. 4 Rigo 212	uguale a	Col. 4 Rigo 112
Col. 4 Rigo 213	uguale a	Col. 4 Rigo 113
Col. 4 Rigo 214	uguale a	Col. 4 Rigo 119

**VISTO DI CONFORMITÀ E DELEGHE DI PAGAMENTO – ARTICOLO 3 D.L. N. 50 DEL 24 APRILE 2017**

Si ricorda che per le dichiarazioni presentate a partire dal 24 aprile 2017, è necessario chiedere l'apposizione del visto di conformità se si intende utilizzare in compensazione crediti d'importo superiore a 5.000 euro (articolo 3 del decreto legge n. 50 del 2017).

**Coordinando tale previsione normativa all'interno del processo di assistenza fiscale con il modello 730 (vedi anche Risoluzione n. 68/E del 9/6/2017) ne deriva che, nel caso di richiesta con la compilazione del Quadro I di utilizzare l'eventuale credito che risulta dal modello 730 in compensazione con il mod. F24 e di assistenza fiscale prestata da soggetti non tenuti all'apposizione del visto di conformità, i singoli importi a credito riportati nella col. 4 dei righi da 191 a 194 e nella col. 4 dei righi da 211 a 214 non potranno risultare superiori ad euro 5.000.**

Pertanto, **non si può procedere alla trasmissione telematica del mod. 730/2018 in presenza di importi superiori a 5.000 euro nelle col. 4 dei righi da 191 a 194 (da 211 a 214 per il coniuge dichiarante) nel caso di assistenza fiscale prestata dal sostituto d'imposta e di assistenza fiscale prestata dall'Agenzia delle Entrate (dichiarazione precompilata presentata dal contribuente tramite l'applicazione resa disponibile dall'Agenzia delle entrate, c.d. 730-web) non essendo prevista per questi soggetti l'apposizione del visto di conformità. Tale circostanza determina lo scarto della dichiarazione senza possibilità di conferma.** In tal caso l'importo di cui si richiede l'utilizzo in compensazione nel quadro I dovrà essere opportunamente ridotto al fine di generare dei singoli importi a credito delle colonne 4 dei righi da 191 a 194 (da 211 a 214 per il coniuge dichiarante) di ammontare non superiore ad euro 5.000.

Attesa la complessità dei criteri previsti per la determinazione delle imposte e la numerosità delle possibili casistiche, qualora sia particolarmente complesso determinare l'esatto importo da indicare nel quadro I, è sempre possibile assicurarsi il rispetto del limite dei 5.000 indicando euro 5.000 nella col. 1 del rigo II.

**Colonne 5 dei righi da 191 a 196 e dei righi da 211 a 216**



Per la compilazione delle colonna 5 dei righi da 191 a **196** e dei righi da 211 a **216**, si rimanda alle indicazioni fornite nel paragrafo “Modello 730 dipendenti senza sostituto d'imposta – principi generali per la gestione esito contabile a credito non superiore a 12 euro” e seguenti.

**CODICI REGIONE E COMUNE**

Nelle **colonne 3 dei righi 192, 193, 212 E 213** riportare il codice regione (rigo 192 e 212) e il codice comune (rigo 193 e 213) con riferimento ai dati presenti nel frontespizio della dichiarazione. Tali codici vanno indicati solo in presenza del relativo importo. Per le modalità operative si rimanda alle istruzioni fornite nel paragrafo “istruzioni relative alla colonna 1 dei righi 92, 93, 97, 112, 113 e 117”.

**TOTALI**

Nella **colonna 4 del rigo 198** riportare il risultato della seguente operazione:

colonna 4 del rigo 191 + colonna 4 del rigo 192 + colonna 4 del rigo 193 +  
colonna 4 del rigo 194

Nella **colonna 5 del rigo 198** riportare il risultato della seguente operazione:

colonna 5 del rigo 191 + colonna 5 del rigo 192 + colonna 5 del rigo 193 +  
colonna 5 del rigo 194 + colonna 5 del rigo 195 + **colonna 5 del rigo 196**

Nella **colonna 4 del rigo 218** riportare il risultato della seguente operazione:

colonna 4 del rigo 211 + colonna 4 del rigo 212 + colonna 4 del rigo 213 +  
colonna 4 del rigo 214

Nella **colonna 5 del rigo 218** riportare il risultato della seguente operazione:

colonna 5 del rigo 211 + colonna 5 del rigo 212 + colonna 5 del rigo 213 +  
colonna 5 del rigo 214 + colonna 5 del rigo 215 + **colonna 5 del rigo 216**

Si precisa che nel modello F24 possono essere sommati gli importi indicati nelle colonne 4 e 5 di ciascuno dei righi da 191 a **196** e dei righi da 211 a **216** (importi riferiti al medesimo tributo).

**16.44 ISTRUZIONI PER LA COMPILAZIONE DEI RIGHI DA 231 A 245 PRESENTI NELLA SEZIONE “DATI PER LA COMPILAZIONE DEL MODELLO F24” (730 DIPENDENTI SENZA SOSTITUTO)**

Per la compilazione dei righi da 231 a 245 si rimanda alle istruzioni fornite nel paragrafo “Modello 730 dipendenti senza sostituto d'imposta – principi generali per la gestione esito contabile a debito” e seguenti.

**16.45 RIDETERMINAZIONE DATI DEL PROSPETTO DI LIQUIDAZIONE PER CALCOLO ACCONTI IRPEF IN PRESENZA DI REDDITI DERIVANTI DALL'ATTIVITÀ DI NOLEGGIO OCCASIONALE DI IMBARCAZIONI E NAVI DA DIPORTO**

Ai fini della determinazione dell'acconto Irpef dovuto per il **2018**, si deve tener conto della seguente disposizione:

- Redditi derivanti dall'attività di noleggio occasionale di imbarcazioni e navi da diporto assoggettati ad imposta sostitutiva del 20 per cento - reddito per il quale è stato indicato il codice 4 nella casella Tipologia del rigo D5;

Al fine di tenere conto della suddetta disposizione e qualora risulta verificata la condizione di seguito riportata:

- è compilato il rigo D5 con il codice 4;

è necessario procedere a determinare nuovamente il prospetto di liquidazione per pervenire all'importo del rigo differenza da utilizzare per il calcolo dell'acconto che definiamo "Rigo-Differenza-Ricalcolato-Dic".

La verifica della condizione sopra riportata deve essere verificata distintamente per il dichiarante e per il coniuge dichiarante, e la rideterminazione dei dati del prospetto di liquidazione deve essere effettuata con riferimento al solo contribuente in possesso dei suddetti redditi.

Gli importi dei singoli rigi rideterminati del prospetto di liquidazione devono essere riportati nel file da trasmettere in via telematica all'Agenzia delle Entrate osservando le istruzioni di seguito riportate ed in conformità alle indicazioni fornite nelle specifiche tecniche XML relative al mod. 730 /**2018**.

Le indicazioni di seguito fornite sono relative al dichiarante; nel caso di dichiarazione presentata in forma congiunta, operare analogamente per il coniuge dichiarante.

#### 16.45.1 Istruzioni per la rideterminazione del prospetto di liquidazione

Determinare il reddito complessivo da utilizzare ai fini dell'acconto.

Calcolare:

*Reddito-Attività-Noleggio* = (Col. 2 Rigo D5 - Col. 3 Rigo D5) con codice 4 (di tutti i moduli compilati)

**Rigo 5 mod. 730-3 Acconto Dic** = Rigo 5 mod. 730-3 + *Reddito-Attività-Noleggio*

**Rigo-11-mod-730-3-Acconto-Dic** =

Rigo 1 mod. 730-3 +  
Rigo 2 mod. 730-3 +  
Rigo-3-mod-730-3 +  
Rigo 4 mod. 730-3 +  
*Rigo-5-mod-730-3-Acconto-Dic* +  
Rigo-7-mod-730-3

#### Presenza di redditi per lavori socialmente utili

Se il contribuente ha percepito redditi per lavori socialmente utili in regime agevolato (redditi dichiarati nella sezione I del quadro C, righe da C1 a C3, con la relativa casella di colonna 1 impostata a "3") ai fini della determinazione del reddito complessivo rideterminato ai fini dell'acconto Irpef procedere come segue:

calcolare: **Totale-redditi-lavoro-socialmente-utile** sommando i redditi dei righe da C1 a C3 della sez. I del quadro C per i quali è stato indicato il codice "3" nella relativa casella di colonna 1.

- Per il contribuente per il quale la somma degli importi dei righe da 1 a 5 (rideterminati ai fini dell'acconto Irpef) diminuita di **Totale-redditi-lavoro-socialmente-utile**, è superiore a euro 9.296, il reddito complessivo è pari all'importo di Rigo-11-mod-730-3-Acconto-Dic come sopra determinato.
- Per il contribuente per il quale la somma degli importi dei righe da 1 a 5 (rideterminati ai fini dell'acconto Irpef) diminuita di **Totale-redditi-lavoro-socialmente-utile** è inferiore o uguale a euro 9.296, il reddito complessivo è pari all'importo di Rigo-11-mod-730-3-Acconto-Dic (come sopra determinato) diminuito del **Totale-redditi-lavoro-socialmente-utile**.

**Rigo 137 mod. 730-3-Rideterminato-Dic** = Rigo-11-mod-730-3-Acconto-Dic + Rigo-6-mod-730-3

Con riferimento ai valori del reddito complessivo e del reddito di riferimento così ricalcolati, si rende necessario procedere a rideterminare anche gli altri righe del mod. 730-3, riportati nel seguente prospetto "Righe del mod. 730-3 rideterminati ai fini dell'acconto Irpef per il **2018**" facendo riferimento ai criteri

di liquidazione riportati nella presente circolare ed utilizzati per la compilazione del prospetto di liquidazione (mod. 730-3).

In particolare:

- nella liquidazione degli oneri deducibili si dovrà tenere conto, ai fini della verifica dei limiti previsti, dell'importo rideterminato del reddito di riferimento per agevolazioni fiscali;
- nella determinazione del reddito imponibile e dell'imposta lorda si dovrà tenere conto degli importi rideterminati con riferimento al reddito complessivo ed agli oneri deducibili;
- nella liquidazione degli oneri detraibili e delle altre detrazioni si dovrà tenere conto, ai fini della verifica dei limiti previsti e del calcolo delle detrazioni spettanti, degli importi rideterminati con riferimento all'imposta lorda ed al reddito di riferimento per agevolazioni fiscali;
- nella determinazione delle detrazioni per carichi di famiglia, si dovrà tenere conto dell'importo rideterminato riferito al reddito di riferimento per agevolazioni fiscali;
- nella determinazione delle detrazioni per lavoro dipendente, pensione ed altri redditi, si dovrà tenere conto dell'importo rideterminato riferito al reddito di riferimento per agevolazioni fiscali; **si precisa che per la determinazione della detrazione per redditi diversi si deve tenere conto anche dell'importo indicato nel rigo D5 con codice 4.**
- nella determinazione dell'ammontare utilizzabile dei crediti d'imposta per il riacquisto della prima casa, per l'incremento dell'occupazione, per il reintegro delle anticipazioni sui fondi pensione, per le mediazioni e negoziazione arbitrato, si dovrà tenere conto dei diversi importi rideterminati e che assumono rilievo nel calcolo dei suddetti crediti d'imposta;
- nella determinazione del totale delle detrazioni e crediti d'imposta si dovrà tener conto dei valori rideterminati con riferimento ai rigi da 21 a 48 del mod. 730-3;
- nella determinazione dell'imposta netta si dovrà tener conto dei valori rideterminati con riferimento all'imposta lorda ed al totale delle detrazioni e crediti d'imposta;
- nella determinazione dell'ammontare utilizzabile dei crediti d'imposta per immobili Sisma Abruzzo, si dovrà tenere conto degli importi rideterminati e che assumono rilievo nel calcolo dei suddetti crediti d'imposta;
- nella determinazione del credito d'imposta per redditi prodotti all'estero, si dovrà tenere conto degli importi rideterminati con riferimento al reddito complessivo, all'imposta lorda ed all'imposta netta;
- nella determinazione dell'ammontare utilizzabile dei crediti d'imposta per Erogazioni cultura, per Erogazioni scuola e per Videosorveglianza, si dovrà tenere conto degli importi rideterminati e che assumono rilievo nel calcolo dei suddetti crediti d'imposta;

Tenendo conto di tutti gli importi rideterminati in base alle indicazioni sopra fornite, si perviene ad un nuovo importo del rigo differenza definito "**Rigo 60 mod. 730-3-Rideterminato-Dic**" che costituisce la base di calcolo per la determinazione dell'acconto Irpef dovuto per il **2018**, secondo le modalità espone nel paragrafo "**Acconto Irpef per l'anno 2018 del dichiarante e del coniuge - righe 94 e 95 per il dichiarante e righe 114 e 115 per il coniuge del mod. 730-3**".

Tutte le indicazioni sopra fornite devono essere applicate al coniuge dichiarante nel caso di dichiarazione presentata in forma congiunta (rigo differenza rideterminato: “Rigo 60 mod. 730-3-Rideterminato-Con”).

Di seguito si riportano i dati del prospetto 730-3 che devono essere rideterminati e trasmessi unitamente agli altri dati della dichiarazione, nel file da inviare all’Agenzia delle Entrate, in conformità alle indicazioni riportate nelle specifiche tecniche XML del modello 730/2018.

Inoltre, al fine della corretta rideterminazione del prospetto di liquidazione si rende necessario riportare anche gli importi nel loro intero ammontare (e pertanto non ricondotti entro i limiti di deducibilità o detraibilità previsti) relativi agli oneri detraibili e deducibili la cui fruizione è commisurata al reddito complessivo o all’imposta lorda. In particolare, nel tracciato telematico da inviare all’agenzia delle entrate ed in conformità alle indicazioni riportate nelle specifiche tecniche XML del modello 730/2018 dovranno essere riportati i seguenti oneri:

Detrazione Spese assistenza personale (Codice 15 nei righi da E8 a E10)  
Detrazione per erogazioni a Biennale di Venezia (Codice 24 nei righi da E8 a E10)  
Detrazione per erogazioni Enti Spettacolo (Codice 27 nei righi da E8 a E10)  
Detrazione per erogazioni Fondazioni settore musicale (Codice 28 nei righi da E8 a E10)  
Deduzione erogazioni ONG (Codice 7 nel rigo E26)  
Deduzione erogazioni Onlus (Codice 8 nel rigo E26)  
Deduzione erogazioni Trust (Codice 12 nel rigo E26)  
Detrazione erogazioni Ospedale Galliera di Genova (Codice 2 Rigo E83)  
Previdenza complementare dipendenti pubblici (col. 3 rigo E31)  
Interessi per mutui agrari (Codice 11 nei righi da E8 a E10)

**Esempio:**

Reddito complessivo 10.000  
Reddito complessivo rideterminato: 12.000  
Erogazione a organizzazioni non governative (ONG) = 1.000  
Importo indicato nel rigo E26 con il codice 2 = 200 (abbattuto)  
Importo da riportare ai fini della rideterminazione dell’acconto = 1.000

Si precisa che i dati presenti nel prospetto devono essere compilati solo qualora si renda necessario procedere alla rideterminazione del rigo differenza ai soli fini del calcolo dell’acconto. Tale situazione si verifica nel caso in cui risulti verificata la condizione di seguito riportata:

- è compilato il rigo D5 con il codice 4;

**La presenza dei dati del prospetto in assenza delle condizioni sopra indicate comporta lo scarto della dichiarazione senza possibilità di conferma della stessa.**

Si precisa che a seguito della rideterminazione del reddito complessivo al fine del calcolo dell’acconto **2018** non è necessario procedere alla rideterminazione dei seguenti rigi del mod. 730-3: rigo 1, rigo 2, rigo 3, rigo 4, rigo 6, rigo 7, rigo 12, rigo 15, rigo 29, rigo 30, rigo 31, rigo 32, rigo 33, rigo 57 e rigo 59.

TUTTAVIA, IN SEDE DI TRASMISSIONE TELEMATICA DEI DATI DEL MOD. 730/2018 ed in conformità alle indicazioni contenute nelle specifiche tecniche xml del mod. 730, TALI RIGHI DEVONO COMUNQUE ESSERE COMPILATI ANCHE NEL PROSPETTO RIDETERMINATO DEL MOD. 730-3 e devono essere uguali a quelli presenti nel mod. 730-3 ordinario. LA PRESENZA DI DIFFORMITÀ COMPORTA LO SCARTO DELLA DICHIARAZIONE SENZA POSSIBILITÀ DI CONFERMA DELLA STESSA.

## 16.45.2 Tabella Righi del mod. 730-3 rideterminati ai fini dell'acconto Irpef per il 2018 ed Oneri non abbattuti

Righi del mod. 730-3 rideterminati ai fini dell'acconto Irpef per il 2018 ed Oneri non abbattuti		
Prospetto di liquidazione		
	Denominazione del rigo del mod. 730-3 rideterminato Dichiarante	Denominazione del rigo del mod. 730-3 rideterminato Coniuge
Redditi Dominicali	Rigo 1 mod. 730-3-Rideterminato-Dic	Rigo 1 mod. 730-3-Rideterminato-Con
Redditi Agrari	Rigo 2 mod. 730-3-Rideterminato-Dic	Rigo 2 mod. 730-3-Rideterminato-Con
Redditi dei Fabbricati	Rigo 3 mod. 730-3-Rideterminato-Dic	Rigo 3 mod. 730-3-Rideterminato-Con
Redditi di lavoro dipendente e assimilati	Rigo 4 mod. 730-3-Rideterminato-Dic	Rigo 4 mod. 730-3-Rideterminato-Con
Altri Redditi	Rigo 5 mod. 730-3-Rideterminato-Dic	Rigo 5 mod. 730-3-Rideterminato-Con
Imponibile cedolare secca	Rigo 6 mod. 730-3-Rideterminato-Dic	Rigo 6 mod. 730-3-Rideterminato-Con
Reddito abitazione principale e pertinenze	Rigo 7 mod. 730-3-Rideterminato-Dic	Rigo 7 mod. 730-3-Rideterminato-Con
Reddito Complessivo	Rigo 11 mod. 730-3-Rideterminato-Dic (da riportare anche nel rigo 138 col. 1 mod. 730-3)	Rigo 11 mod. 730-3-Rideterminato-Con (da riportare anche nel rigo 138 col. 2 mod. 730-3)
Deduzione abitazione principale e pertinenze	Rigo 12 mod. 730-3-Rideterminato-Dic	Rigo 12 mod. 730-3-Rideterminato-Con
Reddito di riferimento per agevolazioni fiscali	Rigo 137 mod. 730-3-Rideterminato-Dic	Rigo 137 mod. 730-3-Rideterminato-Con
Oneri deducibili	Rigo 13 mod. 730-3-Rideterminato-Dic	Rigo 13 mod. 730-3-Rideterminato-Con
Reddito Imponibile	Rigo 14 mod. 730-3-Rideterminato-Dic	Rigo 14 mod. 730-3-Rideterminato-Con
Compensi attività sportive dilettantistiche	Rigo 15 mod. 730-3-Rideterminato-Dic	Rigo 15 mod. 730-3-Rideterminato-Con
Imposta lorda	Rigo 16 mod. 730-3-Rideterminato-Dic	Rigo 16 mod. 730-3-Rideterminato-Con
Detrazione per coniuge a carico	Rigo 21 mod. 730-3-Rideterminato-Dic	Rigo 21 mod. 730-3-Rideterminato-Con
Detrazione pe figli a carico	Rigo 22 mod. 730-3-Rideterminato-Dic	Rigo 22 mod. 730-3-Rideterminato-Con
Ulteriore detrazione per figli a carico	Rigo 23 mod. 730-3-Rideterminato-Dic	Rigo 23 mod. 730-3-Rideterminato-Con
Detrazione per altri familiari a carico	Rigo 24 mod. 730-3-Rideterminato-Dic	Rigo 24 mod. 730-3-Rideterminato-Con
Detrazione per redditi di lavoro dipendente	Rigo 25 mod. 730-3-Rideterminato-Dic	Rigo 25 mod. 730-3-Rideterminato-Con
Detrazione per redditi di pensione	Rigo 26 mod. 730-3-Rideterminato-Dic	Rigo 26 mod. 730-3-Rideterminato-Con
Detrazione per redditi assimilati lavoro dip. ed altri redditi	Rigo 27 mod. 730-3-Rideterminato-Dic	Rigo 27 mod. 730-3-Rideterminato-Con
Detrazione per gli oneri e erogazioni liberali	Rigo 28 mod. 730-3-Rideterminato-Dic	Rigo 28 mod. 730-3-Rideterminato-Con
Detrazione recupero patrimonio edilizio	Rigo 29 mod. 730-3-Rideterminato-Dic	Rigo 29 mod. 730-3-Rideterminato-Con
Detrazione arredo immobili ristrutturati	Rigo 30 mod. 730-3-Rideterminato-Dic	Rigo 30 mod. 730-3-Rideterminato-Con
Detrazione risparmio energetico	Rigo 31 mod. 730-3-Rideterminato-Dic	Rigo 31 mod. 730-3-Rideterminato-Con
Detrazione Spese arredo immobile giovani coppie	Rigo 32 mod. 730-3-Rideterminato-Dic	Rigo 32 mod. 730-3-Rideterminato-Con
Detrazione Iva Acquisto Abitazione principale	Rigo 33 mod. 730-3-Rideterminato-Dic	Rigo 33 mod. 730-3-Rideterminato-Con
Detrazione Inquilini contratto locazione e affitto terreni agricoli a giovani	Rigo 37 mod. 730-3-Rideterminato-Dic	Rigo 37 mod. 730-3-Rideterminato-Con
Altre Detrazioni	Rigo 38 mod. 730-3-Rideterminato-Dic	Rigo 38 mod. 730-3-Rideterminato-Con
Credito d'imposta per il riacquisto della prima casa	Rigo 41 mod. 730-3-Rideterminato-Dic	Rigo 41 mod. 730-3-Rideterminato-Con
Credito d'imposta per l'incremento dell'occupazione	Rigo 42 mod. 730-3-Rideterminato-Dic	Rigo 42 mod. 730-3-Rideterminato-Con
Credito d'imposta reintegro anticipazioni fondi pensione	Rigo 43 mod. 730-3-Rideterminato-Dic	Rigo 43 mod. 730-3-Rideterminato-Con
Credito d'imposta per mediazioni	Rigo 44 mod. 730-3-Rideterminato-Dic	Rigo 44 mod. 730-3-Rideterminato-Con
Credito d'imposta per mediazione e arbitrato	Rigo 45 mod. 730-3-Rideterminato-Dic	Rigo 45 mod. 730-3-Rideterminato-Con
Totale detrazioni e crediti d'imposta	Rigo 48 mod. 730-3-Rideterminato-Dic	Rigo 48 mod. 730-3-Rideterminato-Con
Imposta netta	Rigo 50 mod. 730-3-Rideterminato-Dic	Rigo 50 mod. 730-3-Rideterminato-Con
Credito d'imposta altri immobili - Sisma Abruzzo	Rigo 51 mod. 730-3-Rideterminato-Dic	Rigo 51 mod. 730-3-Rideterminato-Con
Credito d'imposta abitazione principale - Sisma Abruzzo	Rigo 52 mod. 730-3-Rideterminato-Dic	Rigo 52 mod. 730-3-Rideterminato-Con
Credito d'imposta per imposte pagate all'estero	Rigo 53 mod. 730-3-Rideterminato-Dic	Rigo 53 mod. 730-3-Rideterminato-Con
Credito d'imposta per erogazioni cultura	Rigo 54 mod. 730-3-Rideterminato-Dic	Rigo 54 mod. 730-3-Rideterminato-Con
Credito d'imposta erogazione scuola	Rigo 55 mod. 730-3-Rideterminato-Dic	Rigo 55 mod. 730-3-Rideterminato-Con
Credito d'imposta per videosorveglianza	Rigo 56 mod. 730-3-Rideterminato-Dic	Rigo 56 mod. 730-3-Rideterminato-Con
Credito d'imposta per canoni non percepiti	Rigo 57 mod. 730-3-Rideterminato-Dic	Rigo 57 mod. 730-3-Rideterminato-Con
Crediti Residui per detrazioni incapienti	Rigo 58 mod. 730-3-Rideterminato-Dic	Rigo 58 mod. 730-3-Rideterminato-Con
Ritenute	Rigo 59 mod. 730-3-Rideterminato-Dic	Rigo 59 mod. 730-3-Rideterminato-Con
Rigo Differenza rideterminato	Rigo 60 mod. 730-3-Rideterminato-Dic (da riportare anche nel rigo 139 col. 1 mod. 730-3)	Rigo 60 mod. 730-3-Rideterminato-Con (da riportare anche nel rigo 139 col. 2 mod. 730-3)

ONERI NON ABBATTUTI		
Detrazione Spese assistenza personale (Codice 15 nei righi da E8 a E12)	DetrazSpeseAssPersonale-Dic	DetrazSpeseAssPersonale-Con
Detrazione per erogazioni a Biennale di Venezia (Codice 24 nei righi da E8 a E12)	DetrazErogazBiennaleVenezia-Dic	DetrazErogazBiennaleVenezia-Con
Detrazione per erogazioni Enti Spettacolo (Codice 27 nei righi da E8 a E12)	DetrazErogazSpettacolo-Dic	DetrazErogazSpettacolo-Con
Detrazione per erogazioni Fondazioni settore musicale (Codice 28 nei righi da E8 a E12)	DetrazErogazSettoreMusicale-Dic	DetrazErogazSettoreMusicale-Con
Deduzione erogazioni ONG (Codice 7 nel rigo E26)	DeduzContributiPaesiSviluppo-Dic	DeduzContributiPaesiSviluppo-Con
Deduzione erogazioni Onlus (Codice 8 nel rigo E26)	DeduzOnlus-Dic	DeduzOnlus-Con
Detrazione erogazioni Ospedale Galliera di Genova (Codice 2 Rigo E83)	DetrazOspedaleGalliera-Dic	DetrazOspedaleGalliera-Con
Previdenza complementare dipendenti pubblici (col. 3 rigo E31)	PrevidenzaComplDipPubblici-Dic	PrevidenzaComplDipPubblici-Con
Interessi per mutui agrari (Codice 11 nei righi da E8 a E12)	InteressiMutAgrari-Dic	InteressiMutAgrari-Con
Deduzione erogazioni Trust (Codice 12 nel rigo E26)	DeduzioneTrust-Dic	DeduzioneTrust-Con

### 16.45.3 Controlli bloccanti e confermabili

I dati contenuti nel prospetto “*Righi del mod. 730-3 rideterminati ai fini dell'acconto Irpef per il 2018 ed Oneri non abbattuti*” non devono essere presenti nel tracciato telematico della dichiarazione qualora risulti verificata la condizioni di seguito riportata:

- non è compilato il rigo D5 con il codice 4;

La presenza di tali dati in assenza della condizione prevista comporta lo scarto della dichiarazione senza possibilità di conferma della stessa.

Qualora invece risulti verificata la condizione di seguito riportata:

- è compilato il rigo D5 con il codice 4;

i dati del prospetto sono oggetto di controllo con le medesime modalità previste per gli stessi rigi del prospetto di liquidazione ordinario e con i medesimi criteri di tolleranza.

**16.46 ISTRUZIONI PER LA COMPILAZIONE DEL MOD. 730-4**

Nel mod. 730-4 devono essere riportati gli importi da trattenere e da rimborsare a cura del sostituto d'imposta indicati nei righi da **91 a 102** e nei righi da **111 a 122**.

Salvo quanto precisato nel capitolo “*Novità del processo di assistenza fiscale*”, al fine di compilare il mod. 730-4 si devono seguire nella generalità dei casi, le indicazioni fornite nel prospetto che segue:

MOD 730-4 2018						
	Codice	Dichiarante	codice	Coniuge	Totale	
Importo Irpef da trattenere		Rigo 91 col. 7		Rigo 111 col. 7	Rigo 91 col. 7 + Rigo 111 col. 7	
Importo Irpef da rimborsare		Rigo 91 col. 5		Rigo 111 col. 5	Rigo 91 col. 5 + Rigo 111 col. 5	
Importo Addizionale regionale all'Irpef da trattenere	Codice regione Domicilio fiscale al 01/01/2017	Rigo 92 col. 7	Codice regione Domicilio fiscale al 01/01/2017	Rigo 112 col. 7	Rigo 92 col. 7 + Rigo 112 col. 7	
Importo Addizionale regionale all'Irpef da rimborsare	Codice regione Domicilio fiscale al 01/01/2017	Rigo 92 col. 5	Codice regione Domicilio fiscale al 01/01/2017	Rigo 112 col. 5	Rigo 92 col. 5 + Rigo 112 col. 5	
Importo Addizionale comunale all'Irpef da trattenere	Codice Catastale Domicilio fiscale al 01/01/2017	Rigo 93 col. 7	Codice Catastale Domicilio fiscale al 01/01/2017	Rigo 113 col. 7	Rigo 93 col. 7 + Rigo 113 col. 7	
Importo Addizionale comunale all'Irpef da rimborsare	Codice Catastale Domicilio fiscale al 01/01/2017	Rigo 93 col. 5	Codice Catastale Domicilio fiscale al 01/01/2017	Rigo 113 col. 5	Rigo 93 col. 5 + Rigo 113 col. 5	
Prima rata di acconto irpef per il 2018		Rigo 94 col. 7		Rigo 114 col. 7	Rigo 94 col. 7 + Rigo 114 col. 7	
Seconda o unica rata di acconto irpef per il 2018		Rigo 95 col. 7		Rigo 115 col. 7	Rigo 95 col. 7 + Rigo 115 col. 7	
Acconto del 20% su redditi a tassazione separata		Rigo 96 col. 7		Rigo 116 col. 7	Rigo 96 col. 7 + Rigo 116 col. 7	
Acconto addizionale comunale per il 2018	Codice Catastale Domicilio fiscale al 1/1/2018	Rigo 97 col. 7	Codice Catastale Domicilio fiscale al 1/1/2018	Rigo 117 col. 7	Rigo 97 col. 7 + Rigo 117 col. 7	
Imposta Sostitutiva Premi di risultato e Welfare aziendale		Rigo 98 col. 7		Rigo 118 col. 7	Rigo 98 col. 7 + Rigo 118 col. 7	
Cedolare secca locazioni da trattenere		Rigo 99 col. 7		Rigo 119 col. 7	Rigo 99 col. 7 + Rigo 119 col. 7	
Cedolare secca locazioni da rimborsare		Rigo 99 col. 5		Rigo 119 col. 5	Rigo 99 col. 5 + Rigo 119 col. 5	
Prima rata di acconto Cedolare Secca per il 2018		Rigo 100 col. 7		Rigo 120 col. 7	Rigo 100 col. 7 + Rigo 120 col. 7	
Seconda o unica rata di acconto Cedolare Secca per il 2018		Rigo 101 col. 7		Rigo 121 col. 7	Rigo 101 col. 7 + Rigo 121 col. 7	
CONGUAGLIO DA EFFETTUARE NEL MESE DI LUGLIO	Importo da rimborsare	Rigo 163 col. 1	Importo da trattenere	Rigo 161 col. 1	Numero Rate	Indicare nel mod. 730-3

Il sostituto d'imposta deve riconoscere la rateizzazione al contribuente se risulta compilata la casella “Numero Rate” presente nel modello 730-4.

Si precisa che l'importo oggetto di rateizzazione da parte del sostituto è quello definito nel mod. 730-4 “Importo da trattenere”.



**16.47 CRITERI DI ACCOGLIMENTO: CONTROLLI BLOCCANTI MOD. 730-3**

Si precisa che la non rispondenza dei dati alle istruzioni di seguito riportate, determina lo scarto della dichiarazione da inviare senza possibilità di conferma.

CONTROLLI BLOCCANTI MOD. 730-3 (mod. 730 2018) - Parte 1 I CONTROLLI SONO VALIDI SIA PER IL DICHIARANTE CHE PER IL CONIUGE		
	Casella "impegno ad informare il contribuente di eventuali comunicazioni dell'agenzia delle Entrate relative alla presente dichiarazione"	La non conformità del dato alle istruzioni contenute nella presente circolare di liquidazione comporta lo scarto della dichiarazione senza possibilità di conferma.
Rigo 4 mod. 730-3	Redditi di lavoro dipendente e assimilati - dichiarante	
Rigo 11 mod. 730-3	Reddito complessivo	
Rigo 14 mod. 730-3	Reddito imponibile	
Rigo 41 mod. 730-3	Credito d'imposta per il riacquisto della prima casa	La non conformità del dato alle istruzioni contenute nella presente circolare di liquidazione comporta lo scarto della dichiarazione senza possibilità di conferma.
Rigo 42 mod. 730-3	Credito d'imposta per l'incremento dell'occupazione	
Rigo 48 mod. 730-3	Totale detrazioni e credito d'imposta	
Rigo 50 mod. 730-3	Imposta netta	
Rigo 53 mod. 730-3	Crediti d'imposta sulle imposte pagate all'estero	Non può essere superiore alla somma degli importi indicati nella col. 4 del rigo G4 (imposta estera) per tutti i moduli compilati.
Rigo 54 mod. 730-3	Credito d'imposta per erogazioni cultura	<b>Non può essere superiore al risultato della seguente operazione: colonne 1 rigo G9 x 0.65 + col. 2 + col. 3 + col. 4 del rigo G9</b>
Rigo 58 mod. 730-4	Crediti residui per detrazioni incapienti	La non conformità del dato alle istruzioni contenute nella presente circolare di liquidazione comporta lo scarto della dichiarazione senza possibilità di conferma.
Rigo 57 mod. 730-3	Crediti d'imposta per canoni non percepiti	
Rigo 60 mod. 730-3	Differenza	
Rigo 61 mod. 730-3	Eccedenza dell'IRPEF risultante dalla precedente dichiarazione	
Rigo 62 mod. 730-3	Acconti versati	Non può essere superiore al risultato della seguente operazione: rigo 23 mod. 730-3 + rigo 37 mod. 730-3
Rigo 63 mod. 730-3	Restituzione Bonus Fiscale e straordinario	
Rigo 64 mod. 730-3	Detrazione e crediti già rimborsati dal sostituto	
Rigo 66 mod. 730-3	Bonus Irpef spettante	
Rigo 67 mod. 730-3	Bonus Irpef riconosciuto in dichiarazione	Non può essere superiore a euro <b>960</b> ; può essere presente solo se presente almeno un reddito nella colonna 3 dei rigi da C1 a C3 del quadro C per i quali sia presente nella relativa colonna 1, il codice 2, 3, 4 o 5
Rigo 68 mod. 730-3	Restituzione Bonus Irpef non spettante	
		Non può essere superiore all'importo indicato nella colonna 2 del rigo C14

CONTROLLI BLOCCANTI MOD. 730-3 (mod. 730/2018) - Parte 2 I CONTROLLI SONO VALIDI SIA PER IL DICHIARANTE CHE PER IL CONIUGE		
Rigo 72 mod. 730-3	Addizionale regionale all'Irpef dovuta	Non può essere superiore al risultato della seguente operazione: Rigo 71 mod. 730-3 X 3,5/100 E' ammessa una tolleranza di euro 1.
Rigo 74 mod. 730-3	Eccedenza dell'Addizionale regionale all'Irpef risultante dalla precedente dichiarazione	La non conformità del dato alle istruzioni contenute nella presente circolare di liquidazione comporta lo scarto della dichiarazione senza possibilità di conferma.
Rigo 75 mod. 730-3	Addizionale comunale all'Irpef dovuta - dichiarante	Non può essere superiore al risultato della seguente operazione: Rigo 71 mod. 730-3 X 1/100 E' ammessa una tolleranza di euro 1.
Rigo 76 mod. 730-3	Addizionale comunale all'Irpef risultante dalla certificazione e/o versata	La non conformità del dato alle istruzioni contenute nella presente circolare di liquidazione comporta lo scarto della dichiarazione senza possibilità di conferma.
Rigo 77 mod. 730-3	Eccedenza dell'Addizionale comunale all'Irpef risultante dalla precedente dichiarazione	
Rigo 79 mod. 730-3	Acconto per l'addizionale comunale 2014 risultante dalla certificazione - dichiarante	
Righi 91, 92, 93 e 99 (111, 112, 113 e 119 per il coniuge)	Importi non rimborsabili - col. 2	L'importo non può essere superiore a 12. Nel rigo può essere presente una sola delle seguenti colonne: colonna 2, 3, 6 e 7
Righi 91, 92, 93 e 99 (111, 112, 113 e 119 per il coniuge)	Credito - col. 3	L'importo deve essere superiore a 12 e deve essere uguale alla somma della colonna 4 e della colonna 5 del rigo.
Righi 91, 92, 93, 96, 98 e 99 (111, 112, 113, 116, 118 e 119 per il coniuge)	Importi da non versare - col. 6	L'importo non può essere superiore a 12.
Righi 91, 92, 93, 96, 98 e 99 (111, 112, 113, 116, 118, e 119 per il coniuge)	Importi da trattenere/versare - col. 7	L'importo deve essere superiore a 12.
Rigo 130 mod. 730-3	Residuo credito d'imposta per erogazione cultura	Non può essere superiore al risultato della seguente operazione: colonne 1 rigo G9 x 0.65 + col. 2 + col. 3 + col. 4 del rigo G9
Rigo 133 mod. 730-3	Residuo del credito d'imposta per l'abitazione principale sisma Abruzzo	Non può essere superiore alla somma degli importi indicati nella colonna 3 del rigo G5 (di tutti i moduli compilati) diviso 20 + col. 4 del rigo G5. E' ammessa una tolleranza di euro 2.
Rigo 136 mod. 730-3	Totale delle spese sanitarie rateizzate nella presente dichiarazione	Può essere presente solo se risulta barrata la casella vedere istruzioni comune ai righi E1, E2 e E3
Rigo 137 mod. 730-3	Reddito di riferimento per agevolazioni fiscali	Il campo, se presente, non può essere inferiore a 15.366 Deve essere uguale a rigo 11 mod. 730-3 + rigo 6 730-3
Rigo 145 col. 3 e col. 5 (rigo 146 per il coniuge) mod. 730-3	Crediti imposte pagate all'estero - Codice Stato estero	Deve essere uno dei codici previsti nella tabella "Bianco dei paesi e territori esteri" allegata alle istruzioni del mod. 730
	Numero delle rate	Vale da 2 a 6.
Righi da 161 a 164	Importi a debito e a credito	La non conformità del dato alle istruzioni contenute nella presente circolare di liquidazione comporta lo scarto della dichiarazione senza possibilità di conferma.
Righi da 178 a 179	Totale importi da rimborsare modello 730 integrativo	La non conformità del dato alle istruzioni contenute nella presente circolare di liquidazione comporta lo scarto della dichiarazione senza possibilità di conferma.
Colonna 4 dei righi da 191 a 198 e da 211 a 218 e colonna 5 dei righi 198 e 218	Crediti da utilizzare in compensazione con il modello F24	La non conformità del dato alle istruzioni contenute nella presente circolare di liquidazione comporta lo scarto della dichiarazione senza possibilità di conferma. La somma delle colonne 5 dei righi da 191 a 197 e dei righi da 211 a 217 non può essere superiore ad euro 12.
Righi da 231 a 243	Importi da versare con il modello F24	La somma degli importi indicati nei righi da 231 a 243 deve essere uguale all'importo della colonna 1 del rigo 162
Righi da 244 a 245	Importi da versare con il modello F24 - secondo o unico acconto	La somma degli importi indicati nei righi da 244 a 245 deve essere uguale all'importo della colonna 2 del rigo 162.

## 16.48 CRITERI DI ACCOGLIMENTO: CONTROLLI CONFERMABILI MOD. 730-3

Si precisa che tutti i campi che compongono il modello 730-3 devono risultare conformi alle istruzioni fornite nella presente circolare. La non rispondenza dei dati alle suddette istruzioni determina lo scarto della dichiarazione da inviare con possibilità di conferma salvo quanto previsto nel precedente paragrafo "Criteri di accoglimento: controlli bloccanti mod. 730-3".

Per i soli importi relativi all'addizionale comunale a debito (rigo 75 mod. 730-3) ed all'acconto per addizionale comunale **2018** (rigo 78 del mod. 730-3), la non rispondenza a i criteri di liquidazione non comporta lo scarto della dichiarazione ma una semplice segnalazione di avviso (Warning).

**16.49 PRECISAZIONI NELLA VERIFICA DEGLI IMPORTI DEL MOD. 730-3**

Ove non diversamente specificato nella presente circolare, per i campi del modello 730-3 di seguito riportati si evidenziano le tolleranze che saranno adottate in sede di controllo. Si ricorda che come criterio di carattere generale per tutti gli importi che derivano da operazioni che coinvolgono moltiplicazioni, divisioni, percentuali o più in generale operazioni di particolare complessità è ammessa, ove non diversamente specificato, una tolleranza di un euro.

Tolleranze nella verifica degli importi del mod. 730-3 Mod. 730/2018		
Rigo 1 mod. 730-3	Redditi dominicali	E' ammessa una tolleranza di euro 1 per ogni terreno compilato per un massimo di euro 25.
Rigo 2 mod. 730-3	Redditi Agrari	E' ammessa una tolleranza di euro 1 per ogni terreno compilato per un massimo di euro 25.
Rigo 3 mod. 730-3	Redditi dei fabbricati	E' ammessa una tolleranza di euro 1 per ogni fabbricato compilato per un massimo di euro 20.
Rigo 5 mod. 730-3	Altri redditi	E' ammessa una tolleranza di euro 3.
Rigo 6 mod. 730-3	Imponibile cedolare secca	E' ammessa una tolleranza di euro 1 per ogni fabbricato compilato per un massimo di euro 20.
Rigo 7 mod. 730-3	Reddito abitazione principale e pertinenze non soggette a IMU	E' ammessa una tolleranza di euro 3.
Rigo 12 mod. 730-3	Deduzione abitazione principale e pertinenze non soggette a IMU	E' ammessa una tolleranza di euro 3.  Tuttavia , l'importo del rigo 7 deve essere uguale all'importo del rigo 12
Rigo 28 mod. 730-3	Detrazione per gli oneri ed erogazioni liberali	E' ammessa una tolleranza di euro 3
Rigo 29 mod. 730-3	Detrazione per interventi recupero patrimonio edilizio	Per ogni rigo compilato della sez. III-A (righe da E41 a E44) è ammessa una tolleranza di euro 1.
Rigo 30 mod. 730-3	Detrazione spese arredo immobili ristrutturati	Per ogni colonna compilata del rigo E57 è ammessa una tolleranza di euro 1.
Rigo 31 mod. 730-3	Detrazione spese interventi risparmio energetico	Per ogni rigo compilato della sez. IV (righe da E61 a E63) è ammessa una tolleranza di euro 1.
Rigo 37 mod. 730-3	Detrazioni inquilini con contratto di locazione e affitto terreni agricoli ai giovani	E' ammessa una tolleranza di euro 5.
Rigo 38 mod. 730-3	Altre detrazioni del quadro E	E' ammessa una tolleranza di euro 2.
Rigo 53 mod. 730-3	Crediti d'imposta sulle imposte pagate all'estero	Fermo restando il limite dell'imposta netta, è ammessa una tolleranza di euro 1 per ogni rigo G4 compilato del quadro G.
Rigo 147 mod. 730-3	Redditi fondiari non imponibili	E' ammessa una tolleranza di euro 1 per ogni terreno ed ogni fabbricato compilato per un massimo di euro 25.
Rigo 148 mod. 730-3	Reddito abitazione principale e pertinenze	E' ammessa una tolleranza di euro 3.

#### **16.50 MESSAGGI**

Se lo spazio riservato ai messaggi nel Mod. 730-3 dovesse risultare insufficiente potrà essere utilizzato un secondo modello 730-3, oppure un foglio bianco, che deve essere anch'esso sottoscritto dal Sostituto d'imposta o dal Responsabile dell'assistenza fiscale. In caso di prosecuzione la circostanza deve essere segnalata al contribuente con i messaggi: "segue" al termine del primo foglio e "continuazione" all'inizio del secondo.

## **17 CONIUGE DICHIARANTE**

Per i dati relativi al coniuge dichiarante valgono le stesse modalità di controllo e di calcolo del dichiarante.

Controllare, inoltre, che il codice fiscale sia uguale a quello indicato nel riquadro “Familiari a carico” del dichiarante e viceversa.

In una dichiarazione congiunta, **nel caso in cui entrambi i contribuenti abbiano richiesto di usufruire della detrazione per coniuge a carico**, deve essere riportata a zero la detrazione al Coniuge dichiarante e deve esserne data apposita comunicazione al contribuente.

In una dichiarazione congiunta, nel caso in cui per il **contribuente indicato come fiscalmente a carico**, risulti un reddito complessivo per un ammontare **superiore a euro 2.841**, deve essere riportata a zero la detrazione prevista per coniuge a carico e deve esserne data apposita comunicazione al contribuente.

## **18 LIQUIDAZIONE DEL MODELLO 730 INTEGRATIVO**

Il Mod. 730 integrativo può essere presentato esclusivamente ad un C.A.F. ovvero ad un professionista abilitato o ad una associazione professionale anche se il contribuente aveva ricevuto l'assistenza fiscale direttamente dal sostituto d'imposta **o dall'Agenzia delle entrate**.

Il contribuente, nel rivolgersi al C.A.F. (o al professionista abilitato ovvero ad una associazione professionale), dovrà esibire il prospetto di liquidazione relativo al mod. 730 originario.

Si distinguono **tre possibili situazioni con riferimento alle quali il contribuente può presentare un modello 730 integrativo** di un modello precedentemente già presentato:

1. modifiche e/o integrazioni di dati presenti nel modello 730 originario da cui scaturiscono un maggior importo a credito, un minor debito ovvero un' imposta pari a quella determinata con il mod. 730 originario (codice 1 casella "730 integrativo");
2. modifica e/o integrazione di dati presenti nel modello 730 originario che riguardano esclusivamente i dati del sostituto d'imposta (codice 2 casella "730 integrativo"); in tal caso l'errata indicazione dei dati relativi al sostituto d'imposta non ha consentito lo svolgimento delle operazioni di conguaglio a seguito dell'assistenza fiscale.
3. modifiche e/o integrazioni di dati presenti nel modello 730 originario relativi sia al sostituto d'imposta che ad altri dati della dichiarazione da cui scaturiscono un maggior importo a credito, un minor debito ovvero un' imposta pari a quella determinata con il mod. 730 originario (codice 3 casella "730 integrativo"); in tal caso l'errata indicazione dei dati relativi al sostituto d'imposta non ha consentito lo svolgimento delle operazioni di conguaglio a seguito dell'assistenza fiscale.

Con riferimento a ciascuna delle situazioni sopra descritte, il contribuente deve aver riportato nella casella "730 Integrativo" presente nel frontespizio il relativo codice. Di seguito si forniscono le istruzioni con riferimento alle tre sopra situazioni descritte.

#### **18.1 MODELLO 730 INTEGRATIVO CON CODICE 1 RIPORTATO NELLA CASELLA “730 INTEGRATIVO” PRESENTE NEL FRONTESPIZIO**

Il C.A.F. (o il professionista abilitato ovvero l'associazione professionale) deve controllare se, nel nuovo modello 730, il contribuente ha compilato la casella “730 integrativo” nel frontespizio con il codice “1” e deve riportare tale codice nell'analoga casella del nuovo Mod. 730-3 “Prospetto di liquidazione”, sia nella copia da restituire al contribuente che nella fornitura da inviare all'Agenzia delle Entrate.

I controlli relativi ai singoli quadri e le regole di liquidazione sono quelli precedentemente descritti. Si ricorda che nei paragrafi relativi alla “liquidazione delle imposte” del dichiarante e del coniuge sono fornite indicazioni specifiche relative alla liquidazione del modello 730 integrativo.

Il C.A.F. (o il professionista abilitato ovvero l'associazione professionale) deve provvedere a ricalcolare ed a compilare interamente il Mod. 730-3 con la sola eccezione della prima e della seconda o unica rata di **acconto IRPEF** per il **2018** (nei righi 94 e 95 per il dichiarante e nei righi 114 e 115 per il coniuge devono essere riportati i dati del Mod. 730-3 originale), dell'acconto per **l'addizionale comunale per il 2018** (nel rigo 97 per il dichiarante e nel rigo 117 per il coniuge devono essere riportati i dati del Mod. 730-3 originale) e **della prima e della seconda o unica rata di acconto cedolare secca per il 2018 (nei righi 100 e 101 per il dichiarante e nei righi 120 e 121 per il coniuge devono essere riportati i dati del Mod. 730-3 originale)**. Inoltre, **i righi da 161 a 164** non devono essere compilati. Il modello 730-4 da utilizzare è quello denominato “MOD. 730-4 INTEGRATIVO REDDITI **2018**”.

Il modello 730 integrativo è ammesso se dalla liquidazione delle singole imposte scaturisce un maggior importo a credito o un minor debito ovvero scaturisce un' imposta pari a quella determinata con il mod. 730 originario. Si precisa, pertanto, che il modello 730 integrativo può essere presentato anche per correggere errori che, con riferimento a tutte le imposte, non modificano i risultati della liquidazione.

Occorre verificare se il contribuente può usufruire della facoltà di integrare il modello 730. Se tale facoltà non dovesse sussistere deve essere data apposita comunicazione al contribuente per consentirgli di presentare l'integrazione alla dichiarazione dei redditi mediante il Mod. REDDITI Persone fisiche **2017**.

Nella tabella che segue sono evidenziate le possibili situazioni con riferimento alle quali può o meno essere presentato il modello 730 integrativo e le operazioni di conguaglio che determinano gli importi che devono essere comunicati al sostituto d'imposta con il modello 730-4 integrativo.

I casi evidenziati nella tabella sono generalizzati in quanto la verifica deve essere effettuata per ogni singola imposta e quindi in particolare per l'IRPEF, per l'addizionale regionale all'IRPEF, per l'addizionale comunale all'IRPEF, per l'acconto del 20 per cento sulla tassazione separata, per l'imposta sostitutiva relativa alle somme per incremento della produttività e per **la cedolare secca sulle locazioni** distintamente per Dichiarante e Coniuge dichiarante.

Nella parte riservata ai messaggi del Mod. 730-3 integrativo deve essere data comunicazione al contribuente dell'importo di cui otterrà il rimborso calcolato secondo quanto descritto nel prospetto di seguito riportato (codice: **L08**). Tali importi sono quelli che dovranno essere comunicati tramite il Mod. 730-4 integrativo al sostituto d'imposta che effettuerà il conguaglio.



*Istruzioni per la liquidazione ed il controllo del mod. 730/2018*

<b>Legenda</b>				
<b>SI</b> : 730 INTEGRATIVO AMMESSO				
<b>NO</b> : 730 INTEGRATIVO NON AMMESSO				
<b>CONGUAGLIO</b> : si intende l'importo da comunicare al sostituto d'imposta tramite il modello 730-4 integrativo risultante dalle operazioni di conguaglio tra le risultanze del modello 730-3 originario e quelle del 730-3 integrativo				
INTEGRATIVO ORIGINALE	DEBITO <= 12 ( col. 6 mod. 730-3)	DEBITO > 12 ( col. 7 mod. 730-3)	CREDITO <= 12 ( col. 2 mod. 730-3)	CREDITO > 12 ( col. 3 mod. 730-3)
	<b>SI</b> Debito 730 originario è maggiore, uguale o minore del debito del 730 integrativo  <b>CONGUAGLIO</b> : Non ci sono Importi da conguagliare	<b>NO</b>	<b>SI</b>  <b>CONGUAGLIO</b> : Non ci sono Importi da conguagliare	<b>SI</b>  <b>CONGUAGLIO</b> : Il conguaglio è costituito dall'importo indicato nella col. 5 "di cui da rimborsare" del mod. 730 integrativo
DEBITO > 12 ( col. 7 mod. 730-3)	<b>SI</b>  <b>CONGUAGLIO</b> : Il conguaglio è costituito dall'importo a debito colonna 7 trattenuto con il mod. 730 originario e che sarà restituito al contribuente dal sostituto	<b>SI</b> Se debito 730 originario è maggiore o uguale al debito del 730 integrativo  <b>CONGUAGLIO</b> : è costituito dalla differenza tra il debito 730 originario (col. 7) e quello del 730 integrativo (col. 7)  Il conguaglio spetta anche nel caso in cui la differenza sia di importo non superiore a 12 euro. Tale differenza sarà restituita al contribuente dal sostituto d'imposta.	<b>SI</b>  <b>CONGUAGLIO</b> : Il conguaglio è costituito dall'importo a debito colonna 7 trattenuto con il mod. 730 originario e che sarà restituito al contribuente dal sostituto	<b>SI</b>  <b>CONGUAGLIO</b> : Il conguaglio è costituito dall'importo a debito colonna 7 trattenuto con il mod. 730 originario aumentato dell'importo indicato nella colonna 5 "di cui da rimborsare" del mod. 730 integrativo. Il Risultato di tale operazione sarà restituito al contribuente dal sostituto.
		<b>NO</b> se debito 730 originario è minore del debito del 730 integrativo		
CREDITO <= 12 ( col. 2 mod. 730-3)	<b>SI</b>  <b>CONGUAGLIO</b> : Non ci sono Importi da conguagliare	<b>NO</b>	<b>SI</b> Credito 730 originario è maggiore, uguale o minore del Credito del 730 integrativo  <b>CONGUAGLIO</b> : Non ci sono Importi da conguagliare	<b>SI</b>  <b>CONGUAGLIO</b> : Il conguaglio è costituito dall'importo indicato nella col. 5 "di cui da rimborsare" del mod. 730 integrativo. Il Risultato di tale operazione sarà restituito al contribuente dal sostituto
CREDITO > 12 ( col. 3 mod. 730-3)	<b>NO</b>	<b>NO</b>	<b>NO</b>	<b>SI</b> se Credito 730 originario è minore o uguale del Credito del 730 integrativo  <b>CONGUAGLIO</b> : è costituito dalla differenza tra la col. 5 del mod. 730 integrativo e la col. 5 del mod. 730 originario.  Il conguaglio spetta anche nel caso in cui la differenza sia di importo non superiore a 12 euro. Tale differenza sarà restituita al contribuente dal sostituto d'imposta.
				<b>NO</b> Se Credito 730 originario è maggiore del Credito del 730 integrativo

### **18.2 DICHIARAZIONE INTEGRATIVA (CODICE 2 RIPORTATO NELLA CASELLA “730 INTEGRATIVO” PRESENTE NEL FRONTESPIZIO)**

Per correggere errori relativi ai dati necessari per individuare il sostituto d'imposta che deve effettuare le operazioni di conguaglio, il contribuente può presentare un modello 730 integrativo riportando nel frontespizio del modello 730, il codice “2” nella casella “730 integrativo”. In tal caso, non essendosi conclusa con la dichiarazione originaria l'assistenza fiscale (impossibilità di effettuare le operazioni di conguaglio per la mancata individuazione del sostituto), la dichiarazione integrativa deve essere liquidata con i criteri della dichiarazione ordinaria. Pertanto, nel mod. 730-3 dovranno risultare compilati anche i righi **da 161 a 164 (secondo le modalità precedentemente descritte)**, e il modello 730-4 da utilizzare è quello denominato “MOD. 730-4 REDDITI **2018**” provvedendo a compilare la casella “*Integrativo dati sostituto errati*” con il codice “2”.

I controlli relativi ai singoli quadri e le regole di liquidazione sono quelli precedentemente descritti. Si ricorda che nei paragrafi relativi alla “liquidazione delle imposte” del dichiarante e del coniuge sono fornite indicazioni specifiche relative alla liquidazione del modello 730 integrativo.

Il C.A.F. (o il professionista abilitato ovvero l'associazione professionale) deve provvedere a ricalcolare ed a compilare interamente il Mod. 730-3.

### **18.3 DICHIARAZIONE INTEGRATIVA (CODICE 3 RIPORTATO NELLA CASELLA “730 INTEGRATIVO” PRESENTE NEL FRONTESPIZIO)**

Dichiarazione integrativa presentata per esporre modifiche e/o integrazioni di dati presenti nel modello 730 originario relativi sia al sostituto d'imposta che ad altri dati della dichiarazione da cui scaturiscono un maggior importo a credito, un minor debito ovvero un' imposta pari a quella determinata con il mod. 730 originario (codice 3 casella “730 integrativo”). In tal caso, non essendosi conclusa con la dichiarazione originaria l'assistenza fiscale (impossibilità di effettuare le operazioni di conguaglio per la mancata individuazione del sostituto), la dichiarazione integrativa deve essere liquidata con i criteri della dichiarazione ordinaria.

Le istruzioni da seguire sono quelle fornite con riferimento al codice “1” con le seguenti differenze:

- gli acconti relativi all'Irpef ed all'Addizionale comunale devono essere nuovamente determinati;
- i righi da 161 a 164 devono essere compilati (secondo le modalità precedentemente descritte).
- il modello 730-4 da utilizzare è quello denominato “MOD. 730-4 REDDITI **2018**” provvedendo a compilare la casella “*Integrativo dati sostituto errati*” con il codice “3”.

#### 18.4 LIQUIDAZIONE DEL MODELLO 730 RETTIFICATIVO

Nel caso in cui il soggetto che ha prestato l'assistenza fiscale ha commesso degli errori nella predisposizione della dichiarazione, dovrà provvedere ad elaborare un modello 730 rettificativo.

I controlli relativi ai singoli quadri e le regole di liquidazione sono quelli previsti nella presente circolare di liquidazione. Pertanto il C.A.F. o il sostituto ovvero il professionista abilitato devono provvedere a ricalcolare ed a compilare interamente il nuovo modello.

Nel mod. 730-3 dovrà essere compilata la casella relativa al mod. 730 rettificativo e nei messaggi dovrà essere data comunicazione al contribuente degli errori riscontrati.

Nel mod. 730-4 (anche integrativo) rettificativo il soggetto che ha prestato l'assistenza fiscale dovrà compilare la casella relativa al modello 730 rettificativo.

L'art. 6 (visto di conformità) del decreto legislativo 21 novembre 2014, n. 175, ha previsto che "... Salvo il caso di presentazione di dichiarazione rettificativa, se il visto infedele è relativo alla dichiarazione dei redditi .... , i soggetti indicati nell'art. 35 sono tenuti nei confronti dello Stato o del diverso ente impositore al pagamento di una somma pari all'importo dell'imposta, della sanzione e degli interessi che sarebbero stati richiesti al contribuente ai sensi dell'art. 36 ter ... Se entro il 10 novembre dell'anno in cui la violazione è stata commessa il Caf o il professionista trasmette una dichiarazione rettificativa del contribuente ovvero, se il contribuente non intende presentare la nuova dichiarazione, trasmette una comunicazione dei dati relativi alla rettifica".

**Di conseguenza, la casella relativa ad un modello rettificativo deve essere valorizzata distinguendo i casi in cui la rettifica viene effettuata con riferimento ad una dichiarazione sulla quale è stato apposto un visto infedele, da quelli per i quali, invece, la rettifica riguarda errori che non hanno comportato l'apposizione di un visto infedele.**

**Pertanto, nel caso in cui l'assistenza fiscale sia stata prestata dal CAF ovvero da un Professionista Abilitato, la casella "Rettificativo" può assumere uno dei seguenti tre valori:**

**Codice "1", se la rettifica riguarda errori che NON hanno comportato l'apposizione di un visto infedele;**

**Codice "2", se la rettifica riguarda errori che hanno comportato l'apposizione di un visto infedele;**

**Codice "3", se la rettifica riguarda sia errori che hanno comportato l'apposizione di un visto infedele, sia errori che NON hanno comportato l'apposizione di un visto infedele.**

**Nel caso in cui l'assistenza fiscale sia stata prestata dal sostituto d'imposta, la casella "Rettificativo" può assumere solo il valore "1".**

##### 18.4.1 Modello 730 rettificativo: novità e casi particolari

L'articolo 7-quater, comma 48, del DL 193/2016 ha modificato l'articolo 39, comma 1, lett. a) del Dlgs 241/1997, ampliando sul piano temporale la possibilità per gli intermediari abilitati (Caf e professionisti) di intervenire per correggere il visto infedele.

Il termine per il compimento delle suddette attività rettificative, in precedenza fissato al 10 novembre dell'anno in cui la violazione è stata commessa, è ora rappresentato dalla contestazione dell'infedeltà del visto di conformità con la comunicazione di cui all'articolo 26, comma 3-ter, del decreto del Ministro delle finanze 31 maggio 1999, n. 164.

Con riferimento al modello 730/2018, da un punto di vista operativo è necessario distinguere il caso nel quale il modello 730 rettificativo di un modello 730/2018 precedentemente trasmesso, è inviato oltre la data del 10 novembre **2018** ovvero entro tale data. Di seguito si riportano le modalità operative da seguire con riferimento alle diverse ipotesi.

**18.4.1.1 MODELLO 730/2018 RETTIFICATIVO (DI UN MODELLO 730/2018) INVIATO OLTRE IL 10 NOVEMBRE 2018**

In questo caso è necessario che:

- risulti valorizzata la casella relativa modello rettificativo con uno dei seguenti tre valori: 1, 2 o 3
- Il modello sia qualificato come modello senza sostituto d'imposta (casella "730 senza sostituto" compilata con il codice "A" e casella "Mod. 730 dipendenti senza sostituto" barrata e non integrativo) e pertanto non risultino presenti i dati relativi al mod. 730-4

**18.4.1.2 MODELLO 730/2018 RETTIFICATIVO (DI UN MODELLO 730/2018) INVIATO ENTRO IL 10 NOVEMBRE 2018 ED IL SOSTITUTO D'IMPOSTA È LO STESSO DI QUELLO PRESENTE NEL MOD. 730 ORIGINARIO**

In questo caso è necessario che:

- risulti valorizzata la casella relativa modello rettificativo con uno dei seguenti tre valori: 1, 2 o 3
- Le modalità di predisposizione della dichiarazione sono quelle ordinariamente previste.

**18.4.1.3 MODELLO 730/2018 RETTIFICATIVO (DI UN MODELLO 730/2018) INVIATO ENTRO IL 10 NOVEMBRE 2018 ED IL SOSTITUTO D'IMPOSTA È DIVERSO DA QUELLO PRESENTE NEL MOD. 730 ORIGINARIO**

In questo caso le modalità operative sono identiche a quelle previste nel caso Modello 730/2018 rettificativo inviato oltre il 10 novembre **2018** e pertanto è necessario che:

- risulti valorizzata la casella relativa modello rettificativo con uno dei seguenti tre valori: 1, 2 o 3
- Il modello sia qualificato come modello senza sostituto d'imposta (casella "730 senza sostituto" compilata con il codice "A" e casella "Mod. 730 dipendenti senza sostituto" barrata e non integrativo) e pertanto non risultino presenti i dati relativi al mod. 730-4

## **19 TRASMISSIONE TELEMATICA DEL MOD. 730-4 ALL'AGENZIA DELLE ENTRATE DA PARTE DEI CAF, DEL PROFESSIONISTA ABILITATO O DI UNA ASSOCIAZIONE PROFESSIONALE E DEI SOSTITUTI D'IMPOSTA CHE HANNO PRESTATO ASSISTENZA FISCALE IN FORMA DIRETTA**

### **19.1 TRASMISSIONE DEL MODELLO 730-4 DA PARTE DEL SOGGETTO CHE HA PRESTATO ASSISTENZA FISCALE**

Il D.M. n. 164 del 1999 prevede che i soggetti che prestano l'assistenza fiscale trasmettano i risultati finali delle dichiarazioni relative al mod. 730 (mod. 730-4) non più direttamente ai sostituti d'imposta ma all'Agenzia delle Entrate la quale provvederà successivamente ad inviarli telematicamente al sostituto d'imposta.

**In sede di trasmissione telematica delle dichiarazioni relative al modello 730/2018, i dati relativi al mod. 730-4 dovranno essere sempre allegati ai dati della dichiarazione mod. 730/2018 indipendentemente dalla circostanza che il sostituto d'imposta sia o meno abilitato a ricevere i dati del mod. 730-4 (presentazione comunicazione CSO/CT) salvo quanto precisato nel successivo paragrafo "TRASMISSIONE TELEMATICA DEL MOD. 730-4: CASI PARTICOLARI".**

**Si precisa inoltre che, a differenza di quanto previsto in precedenza, i dati del modello 730-4 devono essere allegati alla dichiarazione 730 anche nel caso di assistenza fiscale prestata dal sostituto d'imposta.**

In sede di accoglimento delle dichiarazioni trasmesse in via telematica, costituisce oggetto di controllo sia l'obbligatoria presenza dei dati relativi al mod. 730-4 che la coerenza dei dati contenuti nel mod. 730-4 con quelli presenti nel modello 730/2018 secondo le indicazioni fornite nel capitolo "Novità del processo di assistenza fiscale", nel paragrafo "istruzioni per la compilazione del mod. 730-4" e nel paragrafo "liquidazione del modello 730 integrativo" e secondo le indicazioni contenute nelle specifiche tecniche del modello 730/2018 XML.

In ciascun modello 730-4 oltre ai dati contabili devono essere riportate anche tutte le informazioni relative al soggetto che ha prestato l'assistenza fiscale, evidenziate nelle specifiche tecniche del modello 730/2018 XML. **Si precisa che è obbligatoria l'indicazione dell'indirizzo e-mail relativo al soggetto che ha prestato assistenza fiscale.** Eventuali anomalie riscontrate determinano lo scarto della dichiarazione.

Per la gestione delle diverse casistiche che si possono presentare, si rimanda alle istruzioni riportate nel capitolo "Novità del processo di assistenza fiscale".

## 19.2 TRASMISSIONE TELEMATICA DEL MOD. 730-4: CASI PARTICOLARI

### 19.2.1 Modello 730 ordinario e/o integrativo

Nel caso in cui dalla liquidazione della dichiarazione (mod. 730 ordinario ovvero mod. 730 integrativo), risulti che non ci sia alcun importo da trattenere o da rimborsare a cura del sostituto d'imposta, i dati relativi al mod. 730-4 non devono essere riportati nel tracciato telematico della dichiarazione 730/2018 e deve essere impostato ad "1" un apposito campo previsto nelle specifiche tecniche del modello 730/2018 alle quali si rimanda per ulteriori indicazioni. La non corretta impostazione della suddetta casella determina lo scarto della dichiarazione 730/2018.

In particolare, **nel solo caso di modello 730 Ordinario**, i dati relativi al mod. 730-4 non devono essere trasmessi e pertanto deve risultare impostato il suddetto campo con il valore "1", se tutti i campi di seguito riportati assumono valore zero:

- rigo 91 col. 5 e col 7;
- rigo 92 col. 5 e col 7;
- rigo 93 col. 5 e col 7;
- rigo 94;
- rigo 95
- rigo 96 col. 7
- rigo 97
- rigo 98 col. 7
- rigo 99 col. 5 e col 7;
- rigo 100
- rigo 101
- rigo 111 col. 5 e col 7;
- rigo 112 col. 5 e col 7;
- rigo 113 col. 5 e col 7;
- rigo 114;
- rigo 115
- rigo 116 col. 7
- rigo 117
- rigo 118 col. 7
- rigo 119 col. 5 e col 7;
- rigo 120
- rigo 121

### **19.2.2 Modello 730 rettificativo**

Si precisa che **nel caso di un modello 730 rettificativo**, qualora dalla liquidazione della dichiarazione risulti che **non ci sia alcun importo da trattenere o da rimborsare a cura del sostituto d'imposta, i dati relativi al mod. 730-4 devono comunque essere riportati** nel tracciato telematico della dichiarazione 730/2018 (salvo quanto precisato nel paragrafo *“MODELLO 730 RETTIFICATIVO: NOVITÀ E CASI PARTICOLARI”*). In tal caso risulteranno pertanto compilati i soli dati relativi al soggetto che ha prestato l'assistenza fiscale, al sostituto d'imposta, al contribuente con l'assenza di tutti i dati contabili.

### **19.3 MODELLI 730-4 MESSI A DISPOSIZIONE AI SOSTITUTI D'IMPOSTA DALL'AGENZIA DELLE ENTRATE**

Ai sostituti d'imposta (ovvero agli intermediari da questi incaricati ) i dati relativi al mod. 730-4 saranno resi disponibili in conformità alle istruzioni contenute nelle **specifiche tecniche** relative al mod. **730/2018** e presso la **sede telematica** indicata con l'apposito modello di comunicazione trasmesso all'Agenzia delle Entrate (CSO/CT) .

#### **19.3.1 Controlli preventivi sui rimborsi**

Tutti i modelli 730-4 pervenuti all'Agenzia delle entrate saranno messi a disposizione dei sostituti d'imposta per i quali è presente una valida Comunicazione CSO/CT (e risulta attiva la relativa sede telematica), salvo quelli per i quali il relativo modello 730 è stato assoggettato dall'Agenzia stessa al controllo preventivo sui rimborsi. In tal caso, al termine delle attività di controllo, il rimborso al contribuente sarà effettuato dall'Agenzia delle entrate.

#### **19.3.2 Assistenza fiscale presta dal Sostituti d'imposta**

Da quest'anno, anche i mod. 730-4 relativi a modelli 730 per i quali il sostituto d'imposta ha prestato assistenza fiscale in forma diretta saranno resi disponibili al sostituto d'imposta stesso.

Pertanto, nel caso di assistenza fiscale prestata in forma diretta dal sostituto d'imposta, questi dovrà procedere alle operazioni di conguaglio derivanti dall'assistenza fiscale prestata, solo dopo aver ricevuto il relativo modello 730-4 da parte dell'Agenzia delle entrate. Nel caso di modello 730-4 non ricevuto (modello 730 assoggettato a controllo preventivo sui rimborsi) non si potrà comunque procedere alle operazioni di conguaglio derivanti dall'assistenza fiscale prestata in quanto il rimborso, al termine delle attività di controllo, sarà erogato al contribuente dall'Agenzia delle entrate.

#### **19.3.3 Assistenza fiscale prestata dal CAF/Professionisti**

##### **IMPOSSIBILITA DI RENDERE DISPONIBILE AL SOSTITUTO D'IMPOSTA IL MOD. 730-4**

Nel caso di assistenza fiscale prestata da CAF/Professionisti, il soggetto che ha prestato l'assistenza fiscale procede con l'invio diretto del mod. 730-4 al sostituto d'imposta con i canali tradizionali (e-mail, fax, ecc) solo dopo che l'Agenzia delle entrate ha comunicato, con apposita ricevuta, l'impossibilità di rendere disponibile al sostituto d'imposta interessato il relativo mod. 730-4 (ad esempio per disabilitazione dei servizi telematici o per assenza della comunicazione CSO/CT).

##### **MODELLO 730 ASSOGGETTATO A CONTROLLO PREVENTIVO SUI RIMBORSI DA PARTE DELL'AGENZIA DELLE ENTRATE**

Con la ricevuta di cui al punto precedente, sarà data evidenza anche dei casi nei quali non è stato consegnato al sostituto d'imposta (ovvero all'intermediario da questi delegato) il mod. 730-4 in quanto assoggettato a controllo preventivo sui rimborsi da parte dell'Agenzia delle entrate. In tale caso il CAF/Professionista non deve trasmettere con i canali ordinari il mod. 730-4 al sostituto d'imposta in quanto il rimborso, al termine delle attività di controllo, sarà erogato al contribuente dall'Agenzia delle entrate.



## 20 COMUNICAZIONE DATI RETTIFICATI CAF O PROFESSIONISTI

L'art. 6 (visto di conformità) del decreto legislativo 21 novembre 2014, n. 175, ha apportato delle modifiche all'art. 39 del decreto legislativo 9 luglio 1997, n. 241.

In particolare, se il Caf o il professionista appone un visto di conformità infedele, è tenuto al pagamento di una somma pari all'importo dell'imposta, della sanzione e degli interessi che sarebbero stati richiesti al contribuente a seguito dei controlli formali da parte dell'Agenzia delle entrate (ai sensi dell'articolo 36-ter del D.P.R. n. 600 del 1973), sempre che il visto infedele non sia stato indotto dalla condotta dolosa del contribuente.

**Se entro il 10 novembre dell'anno in cui la violazione è stata commessa il Caf o il professionista trasmette una dichiarazione rettificativa del contribuente oppure, se il contribuente non intende presentare la nuova dichiarazione, trasmette una comunicazione dei dati relativi alla rettifica, la somma dovuta dal Caf o dal professionista è pari all'importo della sola sanzione.**

La trasmissione delle informazioni relative ai dati rettificati deve avvenire con modalità analoghe a quelle previste per la trasmissione telematica dei dati del modello 730/2018 in conformità alle seguenti istruzioni ed alle indicazioni presenti nel tracciato telematico xml del modello 730/2018.

In particolare il CAF o il professionista per la trasmissione della comunicazione dei dati rettificati deve:

- barrare la casella presente nel mod. 730-3 "Comunicazione dati rettificati Caf o professionista"
- compilare integralmente il modello 730 con tutti i dati anche quelli non variati ed il prospetto di liquidazione coerente con i dati rettificati
- non riportare i dati relativi alle scelte dell'otto, del cinque e del due per mille dell'irpef
- non riportare i dati relativi al sostituto d'imposta
- non riportare i dati relativi alla firma del contribuente
- non trasmettere i dati relativi al mod. 730-4
- compilare la sezione relativa ai dati variati (come successivamente descritta) nella quale deve essere presente l'informazione relativa ad almeno un dato in conformità alle indicazioni presenti nelle specifiche xml del mod. 730/2018

Inoltre, l'assistenza fiscale deve essere prestata da Caf, Professionista o Associazione; pertanto deve risultare compilata la relativa sezione nel tracciato telematico xml.

Con riferimento ai valori che può assumere il campo "**Data di consegna del mod. 730-2**", si precisa che in tale campo va riportata convenzionalmente la medesima data indicata nel modello 730 originario per il quale si intende inviare la comunicazione dati errati. Tale informazione infatti, non è riferita alla data di trasmissione del modello di comunicazione dati rettificati ma alla data di consegna del mod. 730-2 del modello 730 originario al contribuente.

**La sezione relativa ai dati variati** deve essere così compilata (in conformità alle indicazioni presenti nelle specifiche xml del mod. 730/2018) per ciascun dato oggetto di rettifica:

- **Quadro** (obbligatorio)

- **Rigo** (obbligatorio)
- **Colonna** (facoltativo)
- **Modulo** (Obbligatorio)
- Casella da barrare nel caso in cui il dato sia stato rimosso (ad esempio detrazione totalmente non spettante)

La indicazione del quadro deve essere effettuata utilizzando i codici riportati nella tabella che segue:

QUADRO	DICHIARANTE	CONIUGE
FRONTESPIZIO	HD	HC
FAMILIARI	PD	PC
QUADRO A - TERRENI	AD	AC
QUADRO B - FABBRICATI	BD	BC
QUADRO C - LAVORO DIPENDENTE	CD	CC
QUADRO D - ALTRI REDDITI	DD	DC
QUADRO E - ONERI E SPESE	ED	EC
QUADRO F - ACCONTI, RITENUTE ECCEDENZE E ALTRI DATI	FD	FC
QUADRO G - CREDITO D'IMPOSTA	GD	GC
QUADRO I - IMPOSTA DA COMPENSARE	ID	IC
PROSPETTO DI LIQUIDAZIONE	PL	

Tale sezione non deve essere mai compilata nei casi di trasmissione di un normale modello 730 (Casella Comunicazione dati rettificati Caf o professionista non barrata).

Dati del Frontespizio

Per i dati del frontespizio (HD e HC), utilizzare per l'indicazione del modulo convenzionalmente il valore 1. Come rigo va indicato uno dei seguenti valori:

- Rigo impostato al valore 1, nel caso di rettifica delle informazioni relative ai dati anagrafici del contribuente e/o della residenza anagrafica e/o del telefono/posta elettronica;
- Rigo impostato al valore 2, nel caso di rettifica delle informazioni relative al domicilio fiscale al 01/01/2016
- Rigo impostato al valore 3, nel caso di rettifica delle informazioni relative al domicilio fiscale al 01/01/2017
- Rigo impostato al valore 4, nel caso di rettifica di informazioni presente nel frontespizio che non rientrano nei punti precedenti

Tutti i controlli sono bloccanti senza possibilità di conferma.

## **21 QUADRO K- COMUNICAZIONE DELL'AMMINISTRATORE DI CONDOMINIO**

Come chiarito nelle istruzioni al modello 730 2018, i contribuenti obbligati a effettuare la comunicazione annuale all'Anagrafe Tributaria dell'importo complessivo dei beni e servizi acquistati dal condominio nell'anno solare e dei dati identificativi dei relativi fornitori ovvero a comunicare i dati catastali del condominio nel caso di interventi di recupero del patrimonio edilizio possono presentare unitamente alla propria dichiarazione 730 2018 anche il relativo quadro K (corrispondente al quadro AC del modello REDDITI Persone Fisiche). In tal caso deve risultare barrata la casella "Quadro K" presente nel frontespizio del modello 730 2018.

Di seguito si descrivono i controlli previsti per il quadro K.

Nel caso di modello 730 presentato in forma congiunta i controlli devono essere effettuati distintamente sia per il dichiarante che per il coniuge.

Nel caso in cui i dati del quadro K non siano conformi ai controlli descritti, il soggetto che presta l'assistenza fiscale deve rimuovere tutti i dati del quadro K sia nel modello cartaceo consegnato al contribuente che nella flusso telematico da inviare all'Agenzia delle entrate. In tal caso deve essere anche rimossa la casella del Frontespizio relativa al Quadro K. Di tale circostanza deve essere data informativa al contribuente nell'area messaggi (**Codice: K01**).

### **Casella Quadro K (Frontespizio)**

Se la casella è barrata deve risultare compilato il quadro K.

Nel caso di casella barrata ed assenza del quadro K, il soggetto che presta l'assistenza fiscale deve rimuovere la suddetta casella sia nel modello cartaceo consegnato al contribuente che nella flusso telematico da inviare all'Agenzia delle entrate. Di tale circostanza deve essere data informativa al contribuente nell'area messaggi (**Codice: K02**).

Se risulta compilato il quadro K ma la casella non è stata barrata, il soggetto che presta l'assistenza fiscale deve provvedere a barrare la suddetta casella sia nel modello cartaceo consegnato al contribuente che nella flusso telematico da inviare all'Agenzia delle entrate. Di tale circostanza deve essere data informativa al contribuente nell'area messaggi (**Codice: K03**).

### **21.1 CONTROLLI DA EFFETTUARE**

I controlli devono essere effettuati relativamente ad ogni rigo del Quadro K compilato.

#### **21.1.1 Sez. I – Dati identificativi del condominio**

##### **Codice fiscale**

Il dato è obbligatorio. In presenza di più moduli, il codice fiscale deve essere presente in ciascuno dei moduli compilati.

#### **21.1.2 Sez. II– Dati catastali del condominio (Patrimonio edilizio)**

##### **Codice comune**

Dato obbligatorio se il rigo è compilato.

E' il codice attribuito dall'Agenzia del territorio. I primi quattro caratteri riguardano il codice catastale e pertanto devono fare riferimento ad un codice catastale esistente.

##### **Ristrutturazione Edilizia Dati Catastali Immobile - Casella T/U**

Dato obbligatorio se il rigo è compilato. Vale "T" o "U".

**Foglio**

Dato obbligatorio se il rigo è compilato.

**Domanda di accatastamento**

Se è presente uno dei dati relativi alla domanda di accatastamento ( Data, Numero e/o Provincia Ufficio Agenzia Entrate) i restanti due campi sono obbligatori.

**21.1.3 Sez. III– Dati relativi ai fornitori e agli acquisti di beni e servizi**

I controlli devono essere effettuati relativamente ad ogni rigo della sezione III del Quadro K compilato.

**Codice fiscale**

**Il campo è obbligatorio se esiste almeno un dato nel rigo e il campo “Codice Stato Estero” di col. 9 non è compilato.**

**Cognome o Denominazione**

Il campo deve essere presente se esiste almeno un dato nel rigo.

**Importo complessivo degli acquisti di beni e servizi**

Il campo deve essere presente se esiste almeno un dato nel rigo.

**Codice Stato Estero** : deve essere uno dei codici presenti nella tabella “Elenco dei Paesi e Territori esteri” allegata alle istruzioni del modello 730/2018.

**21.2 CRITERI DI ACCOGLIMENTO: CONTROLLI BLOCCANTI QUADRO K**

Si precisa che la non rispondenza ai controlli descritti nei precedenti paragrafi relativi al quadro K determina lo scarto della dichiarazione da inviare senza possibilità di conferma.

## 22 ELENCO PRINCIPALI NOVITÀ

### 22.1 GENERALITÀ

Di seguito vengono riportate le principali novità che hanno interessato sia il modello 730 2018 che i relativi criteri di liquidazione e controllo. Per ciascuna voce è presente, ove possibile, anche un riferimento ipertestuale che collega al paragrafo della circolare inerente la novità descritta. Nel caso in cui l'argomento coinvolga diversi paragrafi della presente circolare si fa riferimento solo al principale ovvero ai principali di essi.

### 22.2 ELENCO PRINCIPALI NOVITÀ – FRONTESPIZIO

- Introduzione della casella “[Fusione Comuni](#)” anche nel rigo del “Domicilio Fiscale al 1/1/2017” e conseguente aggiornamento dei criteri di liquidazione e controllo.
- La casella ‘[Casi particolari addizionale regionale](#)’ può risultare compilata con il codice “1” esclusivamente nel caso di domicilio fiscale al 1/1/2017 nel Veneto, Basilicata e Lazio al fine di fruire di un'aliquota agevolata. Può assumere anche il valore 2 solo nel caso di domicilio fiscale al 1/1/2017 nella regione Veneto o nella regione Lazio. Se il dato non è conforme alle indicazioni sopra fornite lo stesso deve considerarsi assente sia nel modello cartaceo consegnato al contribuente che nella trasmissione telematica da inviare all'Agenzia delle entrate.

### 22.3 ELENCO PRINCIPALI NOVITÀ – TERRENI

- Quadro dei terreni - [Coltivatore diretto o IAP \(Colonna 10\)](#). In presenza della la casella di col. 10 barrata (redditi dominicali e agrari dei coltivatori diretti e degli imprenditori agricoli professionali IAP iscritti nella previdenza agricola) i redditi dominicale e agrario non sono assoggettati all'ulteriore rivalutazione del 30% e dall'anno d'imposta 2017 non concorrono più alla formazione della base imponibile ai fini dell'imposta sul reddito delle persone fisiche ([Criteri di liquidazione dei Terreni](#)).

### 22.4 ELENCO PRINCIPALI NOVITÀ – FABBRICATI

- Eliminazione dell'obbligo di compilazione della [Sezione 2 del quadro dei fabbricati](#) nel caso di utilizzo 8 e 12 e nel caso di opzione per cedolare secca.
- Nuova collocazione della [Casella “Stato di emergenza”](#) nella colonna 13 dei righe da B1 a B7 del quadro B.

### 22.5 ELENCO PRINCIPALI NOVITÀ – QUADRO C

- **Somme per premi di risultato:** Da quest'anno nel **rigo C4 è presente la casella “Assenza requisiti”** (col. 9) che può essere barrata dal contribuente in assenza dei requisiti previsti per fruire delle agevolazioni fiscali per i premi di risultato (ad esempio superamento dei limiti reddituali riferiti al precedente anno d'imposta ovvero premio di produzione erogato non in forza

di un contratto di secondo livello). Nel caso di casella barrata, l'ammontare complessivo delle somme già assoggettate dal sostituto d'imposta ad imposta sostitutiva e l'ammontare complessivo dei benefit erogati sono da assoggettare a tassazione ordinaria. Le somme eventualmente trattenute dal sostituto d'imposta a titolo di imposta sostitutiva devono essere considerate come ritenute a titolo d'acconto e confluiscono, insieme alle altre ritenute subite, nell'importo del rigo 59 del mod. 730-3.

- **Somme per premi di risultato:** modifica dei limiti con riferimento ai quali è possibile fruire dell'agevolazione fiscale ([Premi di risultato](#))
- **Somme per premi di risultato:** Da quest'anno nel **rigo C4** è presente la nuova casella **"Benefit Tassazione Ordinaria"** (col. 6). Il **comma 184 dell'art. 1 della legge 208 del 2015** prevede che le somme e i valori di cui al comma 4 dell'articolo 51 del TUIR concorrano a formare il reddito di lavoro dipendente secondo le regole ivi previste e non siano soggetti all'imposta sostitutiva disciplinata dai commi da 182 a 191, anche nell'eventualità in cui gli stessi siano fruiti, per scelta del lavoratore, in sostituzione, in tutto o in parte, delle somme di cui al comma 182. Pertanto, ai fini del trattamento fiscale dei premi di produzione, le somme e i valori di cui al comma 4 dell'art. 51 del TUIR, fruiti per scelta del lavoratore in sostituzione delle somme per premi di produzione, anche concorrendo alla formazione del reddito complessivo devono essere considerate ai fini dell'applicazione del limite di euro 3.000 (ovvero 4.000). Da quest'anno a tale fine nel rigo C4 è stata prevista il campo **"Benefit tassazione Ordinaria"** (colonna 6) nel quale riportare tali valori desumendoli dalla Certificazione Unica rilasciata dal sostituto d'imposta.
- **Agevolazione fiscale per le pensioni in favore dei superstiti corrisposte agli orfani:** l'art. 1 comma 249 della legge 11 dicembre 2016, n. 232 (Legge di Stabilità 2017) ha previsto a decorrere dall'anno di imposta 2017 **un'esclusione dal reddito delle quote di pensione in favore dei superstiti corrisposte agli orfani**; l'esclusione opera fino ad un **limite di importo pari a 1.000 euro**. Tale disposizione va coordinata anche con l'altra agevolazione prevista per i contribuenti residenti a **Campione d'Italia**, i cui redditi di lavoro e di pensione, prodotti in euro, concorrono alla formazione del reddito complessivo per l'importo eccedente i 6.700 euro. Nei righe da C1 a C3 sono stati previsti due nuovi codici come tipologia di reddito, il codice 7 ed il codice 8.
- Modifica delle **detrazioni per redditi di pensione**
- Modifica delle **detrazioni per assegni periodici corrisposti dal coniuge**
- **Rimozione** della sezione VI altri dati, intero rigo C15 (**Contributo di solidarietà**)
- Aggiornati i **criteri che verificano la coerenza** tra l'ammontare dei redditi e l'ammontare delle relative ritenute esposti nel quadro C.

## 22.6 ELENCO PRINCIPALI NOVITÀ – QUADRO D

- **Locazioni Brevi:** al fine di tenere conto delle novità normative introdotte in merito alla **tassazione delle locazioni brevi** da quest'anno si deve tenere conto anche dell'ammontare dei redditi diversi derivanti dalla locazione di immobili da assoggettare a cedolare secca con aliquota

del 21%. Nella casella “Tipo di Reddito “ del rigo D4 è stato previsto il nuovo codice ‘10’ per i redditi che derivano dalla sublocazione di immobili ad uso abitativo per periodi non superiori a 30 giorni, stipulati da persone fisiche al di fuori dell’esercizio di attività di impresa, e dalla locazione, da parte del comodatario, dell’immobile abitativo ricevuto in uso gratuito, per la medesima durata. Nel medesimo rigo D4 è inoltre stata prevista la nuova **casella “Cedolare secca”** per esprimere la relativa opzione di tassazione nel caso di redditi derivanti da locazioni brevi.

- Previsione dei nuovi codici da 9 a 11 nel rigo D1 e del nuovo codice “4” nel rigo D3 e nuovi codici da 13 a 15 del rigo D6.

## 22.7 ELENCO PRINCIPALI NOVITÀ – QUADRO E

- Modifica delle modalità con le quali riportare nella fornitura da trasmettere in via telematica le informazioni relative agli oneri di cui ai **righi E1 ed E2** e quelle relative alle **spese veterinarie**. **Da quest’anno**, al fine di favorire una omogeneità nella trasmissione dei dati tra i diversi modelli di dichiarazione, **gli importi delle spese sanitarie e di quelle veterinarie da riportare nella fornitura da trasmettere in via telematica all'Agenzia delle Entrate devono esposti al lordo della relativa franchigia di euro 129,00.**  
Si richiama l’attenzione sui riverberi della nuova impostazione per alcune casistiche particolari (**Applicazione Franchigia per il calcolo del residuo delle spese col. 1 rigo E1 e Spese sanitarie relative a patologie esenti dalla partecipazione alla spesa sanitaria pubblica**)
- **Nuovo limite di euro 717 per le spese di istruzione frequenza** di scuole dell’infanzia, del primo ciclo di istruzione e della scuola secondaria di secondo grado (**Codice 12 nei righi da E8 a E10**)
- **Spese per interventi di recupero del patrimonio edilizio**: nella colonna 2 dei righi da E41 a E43 sono stati previsti in nuovi codici da 5 a 11 riservati alle sole spese sostenute nel 2017 per interventi antisismici. Per ciascun codice è prevista una diversa percentuale di detrazione e la rateizzazione è stabilita in 5 rate.
- **Spese arredo immobili giovani coppie**: nel rigo E58 non è più presente la casella “Numero rata”
- **Spese per interventi di risparmio energetico**: nella colonna 1 dei righi E61 ed E62 sono stati previsti i nuovi codici 8 e 9 riservati alle sole spese sostenute nel 2017. Per ciascun codice è prevista una diversa percentuale di detrazione e la rateizzazione è stabilita in 5 rate (**Calcolo Detrazione**). Inoltre non è più presente la **casella di col. 6 “Rateazione”** in quanto da quest’anno risulta possibile la sola rateazione in 10 rate.
- **Detrazione per inquilini**: dal 2017 non è più presente la detrazione per gli inquilini di alloggi sociali adibiti ad abitazione principale e pertanto nella col. 1 del rigo E71 non è più presente il codice 4

## 22.8 ELENCO PRINCIPALI NOVITÀ – QUADRO F

- **Rigo F3 nuovi campi di col. 13 e 14** riservati alle eccedenze risultanti dalla precedente dichiarazione e relative ai premi di risultato. Tali dati rilevano ai fini della determinazione dell'importo del rigo 61 del mod. 730-3.
- **Il nuovo rigo F7** relativo alle soglie di esenzione per addizionale comunale accoglie le informazioni che nel modello 730 2017 erano esposte nei rigi F7 e F8. Tale modifica si riverbera in numerose istruzioni della circolare di liquidazione. Tra i diversi aspetti da esaminare si richiama quanto esposto nel paragrafo relativo alla determinazione dell'Acconto addizionale comunale all'IRPEF per il 2018 (rigo 78 del mod. 730-3).
- con riferimento alle informazioni presenti nel modello 730 2017, nel modello 730-3 2018 non è più presente la col. 7 del rigo F5 (Contributo di solidarietà).
- **Il nuovo rigo F8**: tale rigo è riservato all'esposizione delle ritenute subite sui redditi derivanti da locazioni brevi, e può risultare compilato solo se risulta compilato il quadro B dei redditi dei fabbricati e/o il rigo D4 del quadro D con il codice 10.
- Aggiornato il controllo di coerenza dei dati presenti nel rigo F13

## 22.9 ELENCO PRINCIPALI NOVITÀ – QUADRO G

- **Erogazione Scuola rigo G10**: introduzione di due nuovi campi. Tale nuovi campi rilevano ai fini della determinazione del credito spettante (Determinazione del credito).
- **Credito d'imposta per mediazioni**: per esigenze espositive il credito d'imposta per mediazioni che nel modello 730 2017 era collocato nel rigo G8, nel modello 730 2018 trova collocazione nel nuovo **rigo G13**. Tal aspetto riverbera nei relativi criteri di liquidazione.

## 22.10 ELENCO PRINCIPALI NOVITÀ – QUADRO I

- **Visto di conformità e deleghe di pagamento – articolo 3 d.l. n. 50 del 24 aprile 2017**: si ricorda che per le dichiarazioni presentate a partire dal 24 aprile 2017, è necessario chiedere l'apposizione del visto di conformità se si intende utilizzare in compensazione crediti d'importo superiore a 5.000 euro (articolo 3 del decreto legge n. 50 del 2017). **Coordinando tale previsione normativa all'interno del processo di assistenza fiscale con il modello 730 ne deriva che**, nel caso di richiesta con la compilazione del **Quadro I** di utilizzare l'eventuale credito che risulta dal modello 730 in compensazione con il mod. F24 e di assistenza fiscale prestata da **soggetti non tenuti all'apposizione del visto di conformità**, **i singoli importi a credito riportati nella col. 4 dei rigi da 191 a 194 e nella col. 4 dei rigi da 211 a 214 non potranno risultare superiori ad euro 5.000.**

## 22.11 ELENCO PRINCIPALI NOVITÀ – QUADRO K

- **La sezione III del quadro K** ha subito una ristrutturazione con una riduzione complessiva delle informazioni previste. In particolare è stata inserita la nuova casella **“Codice Stato estero”**.



## 22.12 ELENCO PRINCIPALI NOVITÀ – PROSPETTO DI LIQUIDAZIONE

- **Sezione Cedolare secca:** tale sezione ha subito degli aggiornamenti per recepire le novità relative alla tassazione delle locazioni brevi; in particolare il nuovo rigo 80 del mod. 730-3 accoglie l'ammontare complessivo della cedolare secca dovuta ed il nuovo rigo 81 del mod. 730-3 (Differenza) si assume come riferimento per la determinazione dell'acconto dovuto per il 2018.
- Aggiornamento dei criteri previsti per l'applicazione del comma 2 dell'art. 11 del TUIR ai fini della determinazione dell'imposta lorda per recepire le nuove agevolazioni fiscali previste per le pensioni in favore dei superstiti corrisposte agli orfani (il comma 2 dell'art. 11 del TUIR prevede infatti, che "se alla formazione del reddito complessivo concorrono soltanto redditi di pensione non superiori a 7.500,00 euro, goduti per l'intero anno, redditi di terreni per un importo non superiore a 186,00 euro e il reddito dell'unità immobiliare adibita ad abitazione principale e delle relative pertinenze, l'imposta non è dovuta").
- Ai fini dell'applicazione dell'agevolazione fiscale prevista nel caso di redditi fondiari non superiori ad euro 500, si è precisato che l'importo del rigo 6 va diminuito dell'imponibile di cedolare secca riconducibile ai redditi diversi.
- **La rimozione della sezione VI altri dati riservata al Contributo di solidarietà**, ha comportato la rimozione di numerosi rigi del mod. 730-3 e la rivisitazione di numerosi criteri di liquidazione. In particolare, con riferimento alle informazioni presenti nel modello 730 2017, nel modello 730-3 2018 non sono più presenti i seguenti dati:
  - Rigo 84 mod. 730-3 col. 1 e 2
  - Rigo 85 mod. 730-3 col. 1 e 2
  - Rigo 86 mod. 730-3 col. 1 e 2
  - Rigo 102 mod. 730-3 col. 6 e 7
  - Rigo 122 mod. 730-3 col. 6 e 7
  - Rigo 177 mod. 730-3 col. 2, col. 4 e col. 5
  - Rigo 197 mod. 730-3 col. 5
  - Rigo 217 mod. 730-3 col. 5
  - Rigo 240 mod. 730-3 col. 4Inoltre, sono state rimosse anche le informazioni relative al contributo di solidarietà presenti nel mod. 730-4 ordinario e integrativo.  
L'intervento ha interessato numerosi paragrafi della presente circolare
- L'ammontare delle ritenute determinate con riferimento alle istruzioni al rigo 81 del mod. 730-3 contenute nel paragrafo "Cedolare secca locazioni - rigi 80, 81, 82 e 83" vanno riportate insieme alle altre ritenute nel rigo 59 del mod. 730-3 (l'imposta per cedolare secca trattenuta dal sostituto d'imposta eccedente l'importo della cedolare secca dovuta è imputata a titolo di ritenuta d'acconto sull'imposta Irpef).
- Nuova agevolazione della regione Lazio per i contribuenti ultrasettantenni portatori di handicap

- Nuovi codici 1 e 2 previsti per la casella “Casi particolari add.le regionale” presente nel frontespizio nella sezione riservata al domicilio fiscale per fruire delle agevolazioni per addizionale regionale deliberati dalla regione Veneto e nella regione Lazio.
- Gestione della nuova agevolazione per figli fiscalmente a carico prevista dalla provincia autonoma di Trento ai fine del calcolo dell'addizionale regionale

#### **22.13 ELENCO PRINCIPALI NOVITÀ – ASSISTENZA FISCALE**

Nuovi termini per la presentazione e per la trasmissione telematica dei modelli 730/2018 per i contribuenti che si avvalgono dell'assistenza fiscale prestata da CAF e professionisti abilitati.

#### **22.14 PRINCIPALI PRECISAZIONI E CHIARIMENTI**

- **Premi di risultato:** precisazione gestione importo negativo nel calcolo dell'imposta sostitutiva per premi di risultato
- Ritenute noleggio occasionale di imbarcazioni e navi da riporto : **è stato previsto** che nel caso di redditi derivanti dal noleggio occasionale di imbarcazioni e navi da riporto il relativo campo ritenute non deve risultare compilato.
- Determinazione degli acconti compensati internamente: è stato esplicitato che gli importi degli acconti compensati internamente vanno esposti nei righi da 141 a 143 del mod. 730-3 sia nel caso di Saldo Contabile Complessivo di valore positivo che nel caso di Saldo Contabile Complessivo di valore negativo (determinato con riferimento alle istruzioni presenti nel paragrafo "Determinazione importo complessivo da versare con mod. F24 per dichiarante e per coniuge").
- Trasmissione dei dati del modello 730-4: precisazione che il riferimento ai dati presenti nei righi da 91 a 101 (da 111 a 121 per il coniuge) per allegare o meno all'interno della dichiarazione i dati del mod. 730-4 è relativo esclusivamente al caso di modello 730 ordinario.
- Comunicazione dati rettificati caf o professionisti: con riferimento ai valori che può assumere il campo "**Data di consegna del mod. 730-2**" all'interno della "Comunicazione dati rettificati caf o professionisti", è stato precisato che in tale campo va riportata convenzionalmente la medesima data indicata nel modello 730 originario per il quale si intende inviare la comunicazione dati errati.

## **Allegato D**

**Specifiche tecniche per la trasmissione telematica  
dei dati presenti nelle schede per la scelta della destinazione  
dell' otto, del cinque e del due per mille dell'IRPEF per l'anno  
di imposta **2017**  
(Scelte **2018**)**

# **CONTENUTO E CARATTERISTICHE TECNICHE DEI DATI RELATIVI ALLE SCELTE PER LA DESTINAZIONE DELL'OTTO, DEL CINQUE E DEL DUE PER MILLE DELL'IRPEF PER L'ANNO DI IMPOSTA 2017 DA TRASMETTERE ALL'AGENZIA DELLE ENTRATE IN VIA TELEMATICA**

## **1 AVVERTENZE GENERALI**

L'Agenzia delle Entrate ha scelto di adottare, per la definizione della fornitura relativa alle scelte dell'otto, del cinque e del due per mille dell'IRPEF, il linguaggio XML (eXtensible Markup Language).

Il contenuto e le caratteristiche della fornitura dei dati relativi alle suddette scelte da trasmettere all'Amministrazione finanziaria sono contenuti nelle specifiche tecniche XML di seguito esposte.

## **2. REGOLE GENERALI**

I dati presenti nella scheda dell'otto, del cinque e del due per mille dell'IRPEF devono essere acquisiti così come indicati dal contribuente.

I dati relativi alla scelta dell'otto, del cinque e del due per mille dell'IRPEF devono essere rilevati in base alla firma apposta dal contribuente nell'apposita scheda.

Nel caso la compilazione della scheda non risultasse corretta (ad esempio codice fiscale del contribuente errato, salvo quanto successivamente specificato) i dati in essa contenuti devono comunque essere sempre acquisiti; la presenza di tale anomalie deve essere evidenziata impostando l'opportuno campo di segnalazione dell'errore, così come indicato nelle istruzioni contenute nelle presenti specifiche tecniche.

L'errata impostazione dei campi relativi alla segnalazione di incongruenze o anomalie rilevate nella compilazione della scheda costituisce motivo di scarto in sede di trasmissione telematica del modello che accoglie i dati della scelta stessa.

Si ricorda che i dati relativi alla scelta dell'otto, del cinque e del due per mille possono derivare dalla relativa scheda allegata al modello 730 2018 (mod. 730-1), dalla scheda pubblicata con il modello Redditi Persone fisiche 2018 ovvero con il modello di Certificazione Unica 2018. Nell'acquisizione dei dati deve essere riportata la tipologia della scheda utilizzata dal contribuente con le modalità descritte nelle presenti specifiche tecniche - schema xml delle Scelte 2018.

Inoltre, come chiarito successivamente, devono essere effettuate distinte forniture (codice Fornitura) a seconda della tipologia della scheda utilizzata per esprimere la scelta dell'otto, del cinque e del due per mille dell'irpef. In particolare, il codice Fornitura deve essere impostato al valore:

- 'SCE18' se i dati provengono dal CU ovvero dalle schede del modello Redditi Persone Fisiche 2018;
- 'SCS18' se i dati provengono dal modello 730-1.

### **3. SCHEDA ALLEGATA AL MOD. 730 2018 (MOD. 730-1), AL MODELLO REDDITI PF 2018 OVVERO ALLA CERTIFICAZIONE UNICA 2018**

Le informazioni da acquisire ed i controlli da effettuare si differenziano a seconda della scheda utilizzata (730-1, Redditi PF 2018 o CU 2018) per esprimere la scelta dell'otto, del cinque e del due per mille dell'Irpef. Per quanto non disciplinato nel presente paragrafo, trovano applicazione i criteri definiti nei successivi paragrafi.

#### **SCHEDA ALLEGATA AL MODELLO 730 2018 (MOD. 730-1)**

Il codice fiscale indicato nella busta è obbligatorio e deve essere formalmente corretto. Se formalmente errato o assente va impostato il campo "CF Busta Assente o errato"; in tal caso nel campo relativo al codice fiscale della Busta presente nel tracciato telematico, va riportato in duplica, il codice fiscale del contribuente presente nella sezione dei dati anagrafici della scheda, se quest'ultimo risulta formalmente corretto. Se anche il codice fiscale del contribuente presente nella scheda è assente o formalmente errato, i dati della scheda non possono essere acquisiti e pertanto non devono essere trasmessi in via telematica all'Agenzia delle entrate.

Pertanto, costituiscono condizione di scarto della scheda senza possibilità di conferma le seguenti situazioni:

- Codice fiscale della busta assente o formalmente errato e codice fiscale presente nella scheda assente o formalmente errato;
- Se impostato ad "1" il campo: "CF Busta Assente o formalmente errato", il codice fiscale della busta deve essere identico a quello presente nella scheda ed entrambe devono essere formalmente corretti.

#### **SCHEDA ALLEGATA AL MODELLO REDDITI PF 2018**

Il codice fiscale indicato nella busta è obbligatorio e deve essere formalmente corretto. L'assenza o la non correttezza formale del codice fiscale comporta lo scarto del singolo documento senza possibilità di conferma.

Secondo le modalità descritte nelle presenti specifiche tecniche xml delle Scelte 2018, deve essere acquisita, se presente, (impostando ad "1" il relativo campo) anche l'informazione relativa alla firma apposta in calce alla scheda attestante "*... sotto la propria responsabilità, che non è tenuto*

*né intende avvalersi della facoltà di presentare la dichiarazione dei redditi.”. Se il dato risulta assente deve essere impostato con il codice “2” il campo “AltreAnomalie”.*

#### **SCHEDA ALLEGATA ALLA CERTIFICAZIONE UNICA 2018**

Il codice fiscale indicato nella busta è obbligatorio e deve essere formalmente corretto. L'assenza o la non correttezza formale del codice fiscale comporta lo scarto del singolo documento senza possibilità di conferma.

Secondo le modalità descritte nelle presenti specifiche tecniche xml delle Scelte 2018, devono essere acquisite, se presenti, anche le seguenti informazioni:

- informazione relativa alla firma apposta in calce alla scheda attestante “... sotto la propria responsabilità, che non è tenuto né intende avvalersi della facoltà di presentare la dichiarazione dei redditi.”, impostando ad “1” il relativo campo. **Se il dato risulta assente deve essere impostato con il codice “2” il campo “AltreAnomalie”.**
- Il codice fiscale del sostituto d'imposta presente nella parte alta della scheda. **L'assenza di tale informazione comporta una semplice segnalazione di warning**

#### **4. MODALITÀ DI SEGNALAZIONE DELLE ANOMALIE RISCONTRATE NELLA BUSTA O NELLA SEZIONE DELLA SCHEDA RISERVATA AI DATI ANAGRAFICI**

Di seguito si descrivono le modalità con le quali segnalare la presenza di eventuali anomalie nei dati presenti nella busta o nella sezione della scheda riservata ai dati anagrafici.

##### **1) Busta senza scheda**

Se nella busta consegnata, non risulta presente alcuna scheda relativa alla scelta dell'otto, del cinque e del due per mille dell'IRPEF, il codice fiscale ed il cognome e nome presenti nella busta devono essere comunque acquisiti e deve essere impostato con il valore "1" (Busta con all'interno nessuna scheda ) il relativo campo "**Busta Vuota**".

##### **2) Busta contenente più schede**

Qualora il contribuente abbia erroneamente inserito all'interno di una busta più schede, i dati relativi alle singole schede devono essere acquisite come se fossero stati inseriti in buste separate, seguendo le istruzioni di seguito fornite:

- Per la trasmissione delle singole schede, nei campi riservati alla busta, devono essere riportate le informazioni presenti nell'unica busta consegnata;
- In ogni scheda deve essere valorizzato con il valore "1" il campo "**AltreAnomalie**".
- Per il resto valgono tutte le indicazioni fornite nel presente documento, salvo il caso di Scheda allegata al modello 730 **2018** (mod. 730-1) con codice fiscale della Busta errato o assente; in tal caso i dati relativi a tutte le schede non possono essere acquisiti e pertanto trasmessi in via telematica all'Agenzia delle entrate.

**Nel caso di scheda allegata al modello Redditi PF o di scheda allegata alla Certificazione Unica 2018 ed assenza della firma apposta in calce alla scheda attestante "... sotto la propria responsabilità, che non è tenuto né intende avvalersi della facoltà di presentare la dichiarazione dei redditi.", ed in presenza di una busta contenente più schede, per segnalare entrambe le anomalie (assenza firma attestazione e Busta con più schede) deve essere impostato con il codice "3" il campo "**AltreAnomalie**.**

##### **3) Codice fiscale del contribuente errato o assente (scheda)**

Se in presenza anche di una sola scelta espressa (firma apposta dal contribuente) o di dati anagrafici compilati, nella scheda il codice fiscale del contribuente è formalmente errato o assente, i dati relativi alla scelta devono comunque essere acquisiti (compreso il codice fiscale risultato errato) e deve essere impostato con il valore "1" il relativo campo "**CFAnagAssenteErrato**".



#### **4) Codice fiscale del contribuente indicato nella scheda diverso da quello indicato nella busta**

Qualora il codice fiscale presente nella scheda risulti diverso da quello indicato nella busta tale situazione deve essere segnalata impostando ad “1” il relativo campo **“AnagBustaDiversiAnagScheda”**.

Se il codice fiscale indicato nella scheda oltre ad essere diverso da quello indicato nella busta risulta anche formalmente errato deve essere impostato con il valore “1” anche il relativo campo **“CFAnagAssenteErrato”**.

#### **5) Cognome e Nome indicati nella scheda diversi da quelli indicati nella busta**

Qualora il cognome e/o il nome presenti nella scheda risultino diversi da quelli indicati nella busta tale situazione deve essere segnalata impostando ad “1” il relativo campo **“AnagBustaDiversiAnagScheda”**.

#### **6) Dati anagrafici della scheda assenti**

Se in presenza di una scelta espressa (firma apposta dal contribuente) o di codice fiscale del contribuente compilato, uno o più dei seguenti dati anagrafici risultano assenti: Cognome, Nome, Sesso, Data di nascita, Comune o stato estero di nascita e provincia, i dati relativi alla scelta devono comunque essere acquisiti e deve essere impostato con il *valore “1”* il relativo campo **“DatiAnagIncompleti”**.

## 5. SCELTA DELL'OTTO PER MILLE DELL'IRPEF

In caso di firma del contribuente per una delle Istituzioni beneficiarie, deve essere impostato a “1” il relativo campo.

**Se il contribuente non ha effettuato alcuna scelta, tutti i campi previsti per riportare la scelta dell'otto per mille dell'irpef del contribuente non devono essere compilati e deve essere impostato ad “1” il relativo campo “scelta non effettuata dal contribuente”.**

### **Anomalia nell'apposizione della firma**

Nel caso di anomalie nell'apposizione della firma per la destinazione dell'otto per mille dell'Irpef, il relativo campo “Anomalia” deve essere impostato con uno dei seguenti valori:

- 0 nessuna anomalia
- 1 presenza di più firme
- 2 unica firma su più caselle
- 3 segno non riconducibile a firma

Anche in presenza di anomalia, deve essere impostato il campo relativo alle istituzioni beneficiarie dell'otto per mille dell'Irpef. Si propongono di seguito alcuni esempi.

- Esempio 1: se un contribuente ha firmato per tutte le Istituzioni beneficiarie devono essere impostati ad “1” tutti i campi previsti nella fornitura relativi alle Istituzioni beneficiarie e deve essere impostato ad “1” il flag anomalia.
- Esempio 2: se la firma si estende su più caselle devono essere impostati ad “1” tutti i campi relativi alle Istituzioni beneficiarie interessate e deve essere impostato a “2” il flag anomalia.
- Esempio 3: se il contribuente ha apposto un segno non riconducibile a firma deve essere impostato ad “1” il campo relativo all'Istituzione beneficiaria interessata e deve essere impostato a “3” il flag anomalia.
- Esempio 4: se sono presenti i dati anagrafici del contribuente sulla scheda dell'otto per mille dell'Irpef, ed è stata espressa la scelta in uno dei riquadri ed in un altro si rileva un qualsiasi segno, vanno acquisiti i dati delle scelte impostando a “3” il campo relativo alle anomalie riscontrate.

**Si precisa che la non rispondenza dei dati alle specifiche tecniche qui riportate determina lo scarto della scelta da inviare.**

## 6. SCELTA DEL CINQUE PER MILLE DELL'IRPEF

In caso di firma del contribuente per una delle finalità destinarie della quota del cinque per mille dell'IRPEF, deve essere impostato a "1" il relativo campo.

**Se il contribuente non ha effettuato alcuna scelta, tutti i campi previsti per riportare la scelta del contribuente non devono essere compilati e deve essere impostato ad "1" il relativo campo "scelta non effettuata".**

### **Codice fiscale del soggetto beneficiario della scelta del cinque per mille**

Nel caso in cui il contribuente abbia indicato anche il codice fiscale dello specifico soggetto cui intende destinare direttamente la quota del cinque per mille dell'Irpef, tale dato va riportato nel corrispondente campo previsto nelle presenti specifiche tecniche. Il codice fiscale deve risultare formalmente corretto. Nel caso in cui il contribuente abbia indicato un codice fiscale formalmente non corretto, tale codice fiscale deve comunque essere acquisito, purché numerico, e deve essere impostato con il valore "1" il relativo campo "**Flag AnomaliaCFbeneficiario**".

### **Anomalia nell'apposizione della firma**

Nel caso di anomalie nell'apposizione della firma per la destinazione del cinque per mille dell'Irpef, il relativo campo "**Anomalia**" deve essere impostato con uno dei seguenti valori:

- 0 nessuna anomalia
- 1 presenza di più firme
- 2 unica firma su più caselle
- 3 segno non riconducibile a firma
- 4 presenza del codice fiscale del soggetto beneficiario in assenza della firma nel relativo riquadro
- 5 contestuale presenza dell'anomalia "2" e dell'anomalia "4"  
(presenza di più firme ed indicazione del codice fiscale in un riquadro nel quale risulta assente la firma)

Anche in presenza di anomalia, deve essere impostato il campo relativo alla finalità beneficiaria interessata. Si propongono di seguito alcuni esempi.

- Esempio 1: se un contribuente ha firmato per tutte le finalità destinarie devono essere impostati ad "1" tutti i campi previsti nella fornitura relativi alle finalità destinarie del cinque per mille e deve essere impostato ad "1" il flag anomalia.
- Esempio 2: se la firma si estende su più caselle devono essere impostati ad "1" tutti i campi relativi alle finalità destinarie interessate e deve essere impostato a "2" il flag anomalia.

- Esempio 3: se il contribuente ha apposto un segno non riconducibile a firma deve essere impostati ad “1” il campo relativo alla finalità destinataria interessata e deve essere impostato a “3” il flag anomalia.
- Esempio 4: se sono presenti i dati anagrafici del contribuente sulla scheda del cinque per mille dell'Irpef, ed è stata espressa la scelta in uno dei riquadri ed in un altro si rileva un qualsiasi segno, vanno acquisiti i dati delle scelte impostando a “3” il campo relativo alle anomalie riscontrate.

**Si precisa che la non rispondenza dei dati alle specifiche tecniche qui riportate determina lo scarto della scelta da inviare.**

## **7. SCELTA PER LA DESTINAZIONE DEL DUE PER MILLE DELL'IRPEF AI PARTITI POLITICI**

Come chiarito nelle istruzioni al modello 730 **2018** e al modello REDDITI PF **2018**, per esprimere la scelta a favore di uno dei partiti politici destinatari della quota del due per mille dell'Irpef, il contribuente deve apporre la propria firma nel riquadro presente sulla scheda, indicando nell'apposita casella il codice del partito prescelto.

La scelta deve essere fatta esclusivamente per uno solo dei partiti politici beneficiari.

Il dato relativo alla scelta del due per mille dell'IRPEF deve essere rilevato in base al codice relativo al partito prescelto indicato nell'apposita casella, accompagnato dall'apposizione della firma nello specifico riquadro.

In caso di firma del contribuente nello specifico riquadro della scheda riservato alla scelta per la destinazione del due per mille dell'irpef, va impostato con il valore "1" l'apposito campo descritto nelle presenti specifiche tecniche xml delle scelte **2018**.

Il codice relativo al partito prescelto indicato nell'apposita casella presente nello specifico riquadro, deve essere riportato nell'apposito campo previsto nelle presenti specifiche tecniche xml.

**Il codice può assumere solo uno dei valori riportati nella seguente tabella:**

PARTITI POLITICI AMMESSI AL BENEFICIO DELLA DESTINAZIONE VOLONTARIA DEL DUE PER MILLE DELL'IRPEF	
PARTITO POLITICO	CODICE
Alternativa popolare	Z39
Articolo 1 - Movimento Democratico e Progressista	Z40
Centro Democratico	A10
Democrazia Solidale – Demo.S	A41
Energie per l'Italia	A42
Federazione dei Verdi	B30
Fratelli d'Italia – Alleanza Nazionale	C12
IDEA – Identità e Azione	C35
Italia dei Valori	C31
Lega Nord per l'Indipendenza della Padania	D13
Lega per Salvini Premier	D43
Movimento Associativo Italiani all'Estero	E14
Movimento La Puglia in Più	E32
Movimento Politico Forza Italia	F15
Partito Autonomista Trentino Tirolese	K18
Partito della Rifondazione Comunista – Sinistra Europea	L19
Partito Democratico	M20
Partito Socialista Italiano	R22
Popolari per l'Italia	S23
Possibile	S36
Scelta Civica	T24
Sinistra Italiana	T44
Stella Alpina	U37
Südtiroler Volkspartei	W26
Union Valdôtaine	Y27
Unione di Centro	Y29
Unione per il Trentino	Z28

Se il contribuente non ha effettuato alcuna scelta, i campi previsti per riportare la scelta del contribuente non devono essere compilati e deve essere impostato ad “1” il relativo campo **“Scelta non effettuata dal contribuente”**.

### **Anomalie nell'apposizione della firma**

Nel caso di anomalie nell'apposizione della firma per la destinazione del due per mille dell'Irpef il relativo campo “Anomalia” deve essere impostato con uno dei seguenti valori:

0 - nessuna anomalia

1 – codice relativo al partito prescelto non presente tra i valori ammessi (in tal caso il codice errato NON deve essere acquisito)

2 – Assenza della firma in presenza del codice relativo al partito prescelto, corrispondente ad un valore ammesso, relativo al partito prescelto (in tal caso il campo relativo al partito prescelto deve essere comunque acquisito)

3- Assenza del codice relativo al partito prescelto in presenza della firma (in tal caso il campo relativo alla firma deve essere comunque acquisito)

4 - segno non riconducibile a firma (in tal caso il campo relativo al partito prescelto deve essere comunque acquisito)

**Si precisa che la non rispondenza dei dati alle specifiche tecniche qui riportate determina lo scarto della scelta da inviare senza possibilità di conferma.**

## 8. AVVERTENZE PARTICOLARI POSTE ITALIANE S.P.A.

Il campo “Numero di Protocollo” è destinato a contenere il numero di protocollo che le Poste Italiane S.p.A. appongono sulla ricevuta di presentazione della scheda per la scelta del due per mille ai partiti politici.

Il campo ha una lunghezza di 25 caratteri. Il campo “Numero di protocollo” presenta, in ordine, la seguente struttura:

- per le Poste Italiane S.p.A.:
  - 5 caratteri contenenti il numero identificativo dell’agenzia postale;
  - 5 caratteri contenenti un numero progressivo univoco per agenzia postale;
  - 8 caratteri contenenti la data di consegna della Scheda nel formato GGMMAAAA.
  - 7 caratteri impostati a spazi.

Sono stati predisposti alcuni flag per la gestione delle anomalie che si possono presentare e che **determinano lo scarto della scheda** da inviare.

Queste anomalie vengono eliminate impostando il flag relativo e adottando il comportamento descritto di seguito:

- **Formato errato**

Nel caso in cui il contribuente abbia commesso errori formali tali da rendere impossibile l'acquisizione del dato, occorre impostare ad “1” il flag “**Formato errato**” e non riportare il relativo campo.

Tale situazione ricorre, ad esempio, quando sono stati indicati valori alfanumerici in campi destinati ad accogliere solamente numeri, oppure una data formalmente errata ovvero un valore non ammesso in un campo che prevede un range di valori.

- **Protocollo con identificativo del modello errato.**

**Nel caso in cui l’identificativo del modello presente nel protocollo della dichiarazione sia diverso da “SCE” o “SCS”, affinché la dichiarazione possa essere trasmessa, senza essere riprotollata (situazione comunque preferibile), è necessario impostare ad “1” il flag “Protocollo con identificativo del modello errato”.**



## **BUSTA SENZA SCHEDA**

**Nel caso di Busta senza scheda al suo interno, il codice fornitura da utilizzare deve essere desunto dalla modalità con la quale la Busta è stata consegnata all'ufficio Postale.**

Si ricorda, ad esempio, che per i mod. 730-1 la consegna ad un soggetto incaricato della trasmissione telematica deve essere accompagnata dalla relativa bolla di consegna. Il provvedimento di approvazione del modello 730 **2018** prevede infatti al paragrafo 3.4, che nel caso di consegna delle buste relative alle scelte dell'otto, cinque e due per mille dell'irpef ad un ufficio postale, i sostituti d'imposta devono compilare la bolla di consegna di cui all'Allegato 1 del presente provvedimento (senza indicazione dei codici fiscali), raggruppando le buste in pacchi chiusi contenenti fino a cento pezzi. Su ciascun pacco, numerato progressivamente, deve essere apposta la dicitura "Modello 730-1" e devono essere indicati il codice fiscale, il cognome e il nome o la denominazione e il domicilio fiscale del sostituto d'imposta. In presenza di tale bolla, quindi, i dati della busta privi di scelta devono essere acquisiti utilizzando come codice fornitura il valore "**SCS18**".

Nei casi in cui non fosse possibile individuare il canale di consegna (ad es. smarrimento della relativa bolla), poiché il codice fornitura è essenziale per procedere all'invio, può essere indicato convenzionalmente il codice "**SCE18**".

## 9. SPECIFICHE TECNICHE IN FORMATO XML

L'Agenzia delle Entrate ha scelto di adottare, per la definizione della fornitura relativa alle Scelte dell'otto, del cinque e del due per mille relative all'anno di imposta **2017**, il linguaggio XML (eXtensible Markup Language).

L'XML è un metalinguaggio, ossia una “grammatica”, per la definizione di documenti da gestire con strumenti informatici.

Per “grammatica” si intende l'insieme standard di definizioni e di regole sintattiche mediante le quali la struttura logica di un documento viene tradotta in una corrispondente struttura fisica, composta di elementi sintattici chiamati **tag**, ossia sequenze di caratteri delimitate dai segni '<' e '>'.

Concretamente, un file XML è un file di testo costituito da diversi **elementi** individuati dai **tag**, ciascuno dei quali identifica un componente logico del documento.

Gli **elementi** sono organizzati secondo una **struttura gerarchica**: ciascun **elemento** può infatti contenere altri elementi (**sottoelementi**) oppure del testo. L'elemento principale della struttura “ad albero” così ottenuta è denominato **radice** (**root element**).

Agli **elementi** possono essere associate altre informazioni che ne descrivono le proprietà, tali informazioni sono chiamate **attributi**.

La modellazione della fornitura delle Scelte per l'anno d'imposta **2017** è stata realizzata prevedendo la radice denominata **Messaggio**, all'interno della quale sono stati individuati i due sottoelementi **Intestazione** e **Contenuto**.

L'elemento **Intestazione** espone il codice fiscale del soggetto responsabile dell'invio telematico, l'elemento **Contenuto** definisce al suo interno una Fornitura astratta che, nel caso delle Scelte, assume le caratteristiche di quella ad esso relativa e descritta nei paragrafi seguenti.

L'elemento **Contenuto** espone l'attributo **codice Fornitura** che per il suddetto modello deve essere impostato al valore:

- **'SCE18'** se i dati provengono dal CU ovvero dalle schede del modello Redditi PF **2018**;
- **'SCS18'** se i dati provengono dal modello 730-1.

Nel paragrafi seguenti vengono fornite ulteriori indicazioni degli elementi sopra citati.

La struttura della fornitura xml è descritta, mediante l'**XML Schema**, in uno specifico documento (**schema document**), identificato dall'estensione “**xsd**”. Il file XSD (XML Schema Definition) delinea il contenuto della fornitura definendone gli elementi ed evidenziandone attributi e relazioni reciproche.

In particolare, lo **schema** relativo alla fornitura xml identifica tre diverse tipologie di componenti: elementi di significato generale, ossia indipendenti dal tipo di documento contenuto nella fornitura stessa, elementi che rappresentano i componenti logici di una generica dichiarazione ed elementi che costituiscono, più specificamente, la struttura di una dichiarazione Modello Scelte.

Ciascuna delle suddette tipologie di componenti individua un “dominio di nomi” (**namespace**), un ambito nel quale gli elementi sono univoci ed hanno significato omogeneo.

Concretamente, lo schema relativo al modello delle Scelte dell’otto e del cinque per mille si compone di un insieme di documenti xsd, associati ai tre diversi namespace, nei quali sono definiti, oltre agli elementi della fornitura, anche i tipi di dati ad essi associati ed alcuni elenchi di codici predefiniti previsti per gli elementi della dichiarazione.

## 10. CONTENUTO DELLA FORNITURA

La fornitura oggetto della trasmissione telematica deve essere conforme alle specifiche dell'eXtensible Markup Language (XML) 1.0 (raccomandazione WC3 10 febbraio 1998) e deve essere codificata secondo la codifica UTF-8.

Il contenuto della fornitura xml, relativa al Modello Scelte, deve inoltre soddisfare la sintassi descritta nel file XSD denominato “**fornituraSce\_2018\_v1.xsd**”, allegato al presente documento.

Il suddetto schema definisce la struttura della fornitura xml, delineando gli elementi permessi, i loro attributi, i tipi di dati ad essi associati e la relazione gerarchica tra gli elementi stessi.

La procedura distribuita dall'Agenzia delle Entrate esegue una prima fase di **validazione** della fornitura, ossia di verifica che il file sia conforme allo schema ad esso associato ed una successiva fase di **controllo**, nella quale esamina la correttezza dei dati indicati applicando regole specifiche per ciascun elemento.

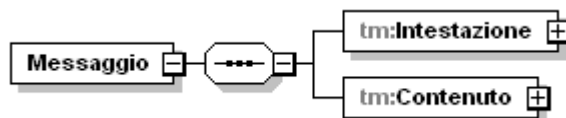
**L'esito negativo della validazione determina lo scarto dell'intera fornitura.**

I diagnostici generati in fase di **controllo** possono avere una diversa gravità a seconda dell'elemento interessato e possono determinare lo scarto della singola dichiarazione o dell'intera fornitura.

## 11 GENERALITA'

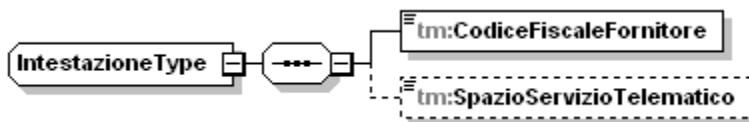
### Messaggio

Lo schema prevede la definizione di un elemento principale (radice della struttura) denominato **Messaggio**. Esso è un elemento xml di tipo complesso contenente la sequenza ordinata di due sotto-elementi obbligatori **Intestazione** e **Contenuto** dei quali può essere presente una sola occorrenza.



### Intestazione

L'elemento xml denominato **Intestazione** è un elemento obbligatorio di tipo complesso **Intestazione\_Type** illustrato nella figura seguente.



L'elemento **Intestazione** deve contenere i seguenti sottoelementi semplici rispettando la sequenza indicata:

### CodiceFiscaleFornitore

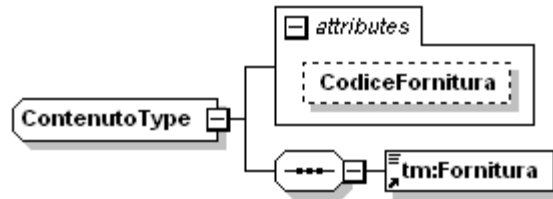
E' un elemento obbligatorio di tipo semplice che deve esporre il codice fiscale del soggetto responsabile della trasmissione telematica. Il dato è di tipo alfanumerico e può essere composto, in alternativa, o da 11 caratteri numerici (nel caso in cui il codice fiscale si riferisca ad una persona giuridica) oppure da 16 caratteri alfanumerici maiuscoli (nel caso in cui il codice fiscale sia relativo ad una persona fisica).

### SpazioServizioTelematico

E' un elemento opzionale che deve esporre alcune informazioni riservate al servizio telematico. Tale elemento, pertanto, viene creato esclusivamente da funzionalità predisposte dal servizio telematico. Il dato in esso contenuto è di tipo alfanumerico.

### Contenuto

L'elemento xml denominato **Contenuto** deve contenere, al suo interno, i dati identificativi della fornitura ai fini della trasmissione telematica. Pertanto è un elemento di tipo complesso **Contenuto\_Type** illustrato nella figura successiva.



In particolare tale elemento prevede un attributo denominato **CodiceFornitura** ed un sottoelemento **Fornitura**.

L'attributo **CodiceFornitura** identifica il codice della fornitura e serve per individuare in maniera univoca la tipologia di documento contenuto nel file. Tale elemento di tipo semplice è obbligatorio e deve essere composto da 5 caratteri alfanumerici maiuscoli. Per il modello Scelte relative all'anno di imposta **2017** deve assumere il valore "**SCE18**" o il valore "**SCS18**".

L'elemento xml denominato **Fornitura**, invece, è un elemento obbligatorio di tipo astratto che deve essere, di volta in volta, implementato dai diversi tipi di fornitura XML.

### **Fornitura**

L'elemento denominato **Fornitura** ed è un elemento xml complesso contenente la sequenza ordinata di due sottoelementi: **Intestazione** e **Documento**, del quale possono essere presenti una o più occorrenze.

### **Intestazione**

L'elemento Intestazione contiene i dati del soggetto responsabile dell'invio telematico (fornitore):

- **TipoFornitore** - è l'elemento che definisce la tipologia del soggetto che esegue la trasmissione, è di tipo DatoNP\_Type. **L'elemento può assumere i seguenti valori:**
  - **1 - Soggetti che inviano le proprie scelte**
  - **3 - Caf Dipendenti**
  - **5 - Caf Imprese**
  - **7 - Poste**
  - **10 - Altri intermediari**
- SpazioUtente - è un elemento opzionale il cui contenuto può essere liberamente definito dall'utente ed è di tipo DatoAN\_Type

### **Documento**

L'elemento Documento è di tipo Documento\_SCE\_Type. Il tipo Documento\_SCE\_Type definisce l'attributo obbligatorio denominato **identificativo**. Tale attributo ha lo scopo di identificare univocamente il generico documento nell'ambito della fornitura ed è di tipo DatoNP\_Type.

Controlli previsti per l'attributo:

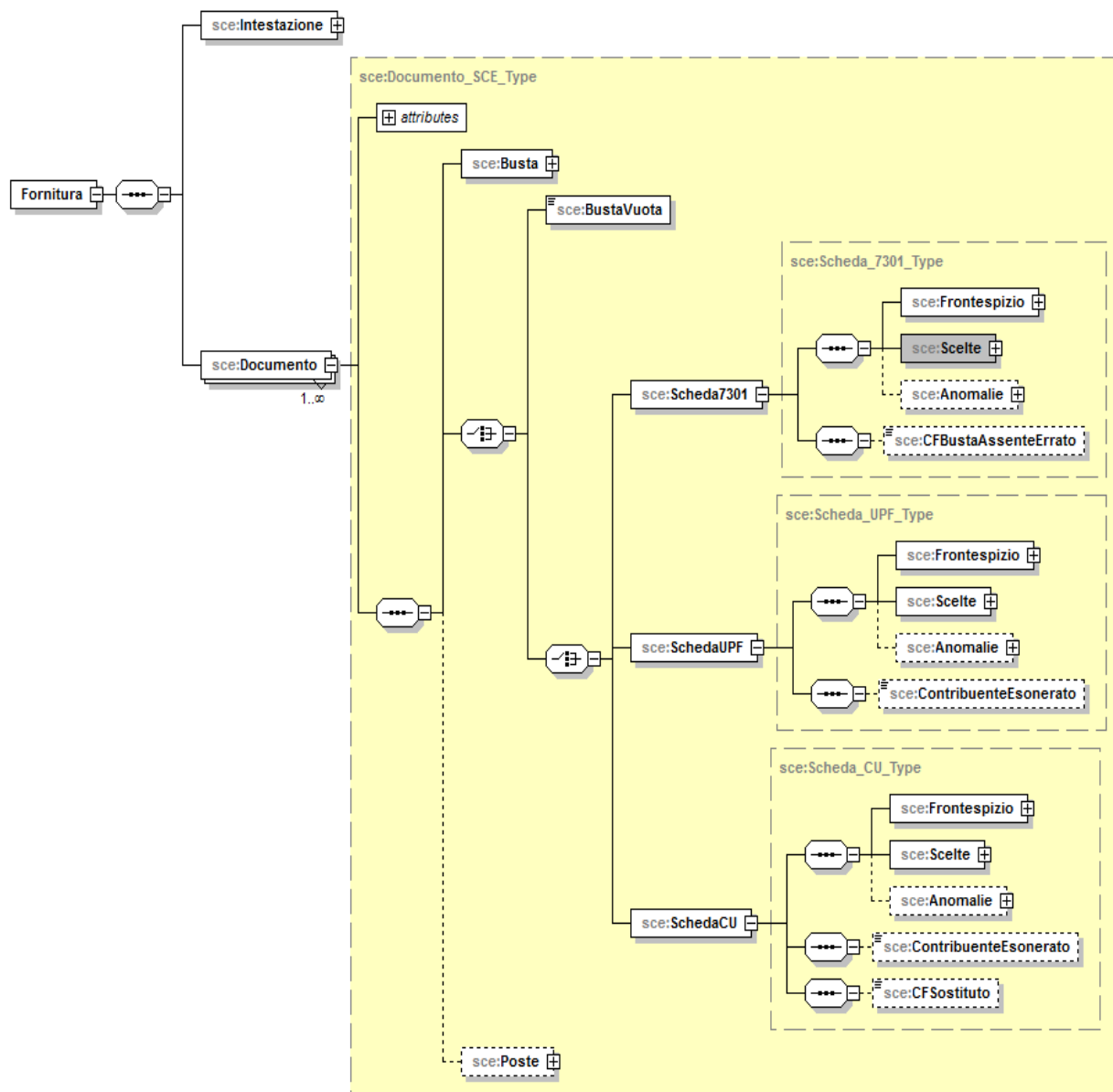
Validazione: la lunghezza massima prevista è di 5 caratteri.

Controllo bloccante: il valore assunto dall'attributo deve essere univoco all'interno dell'intera fornitura.

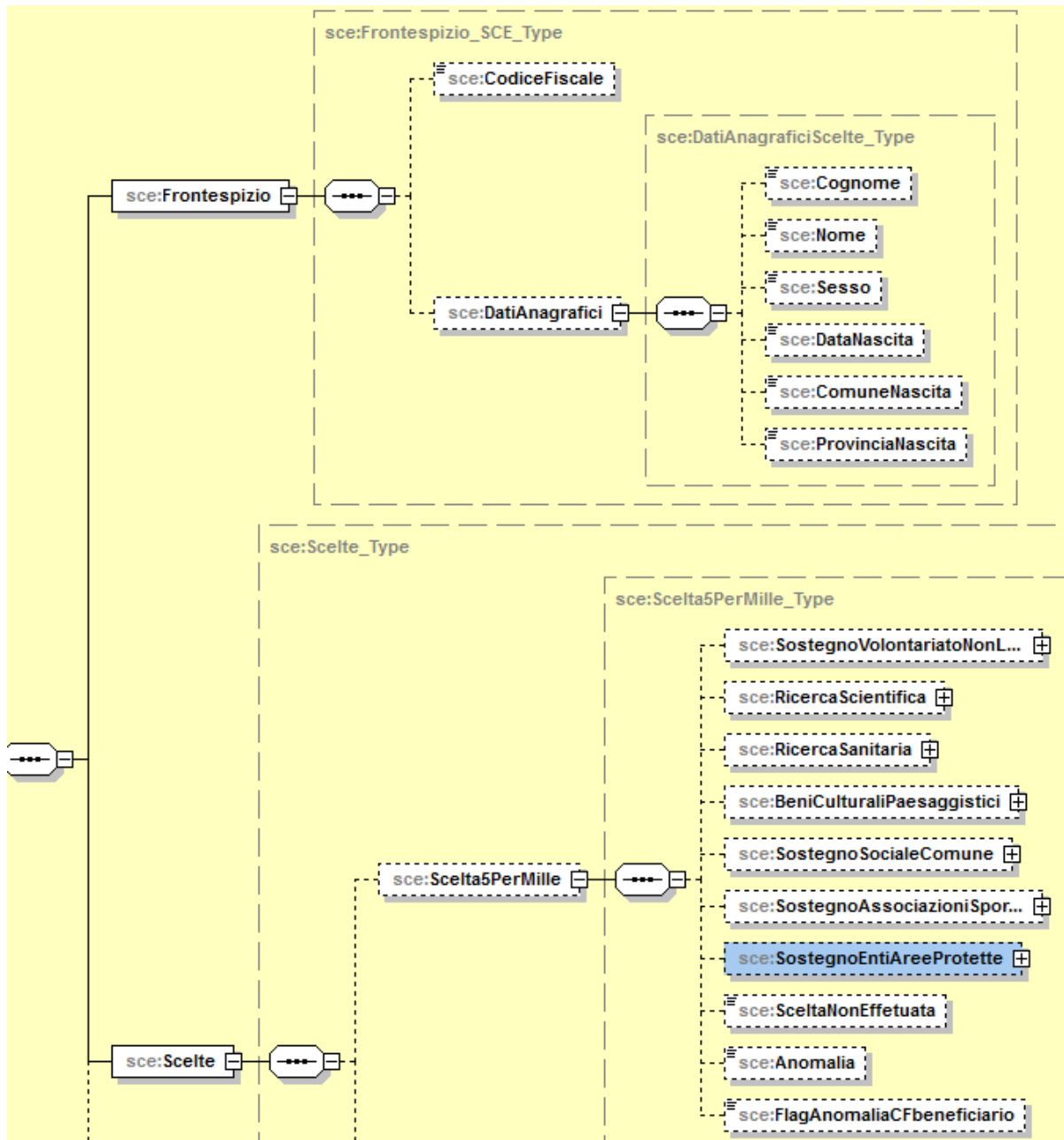
## 12 SPECIFICHE XML

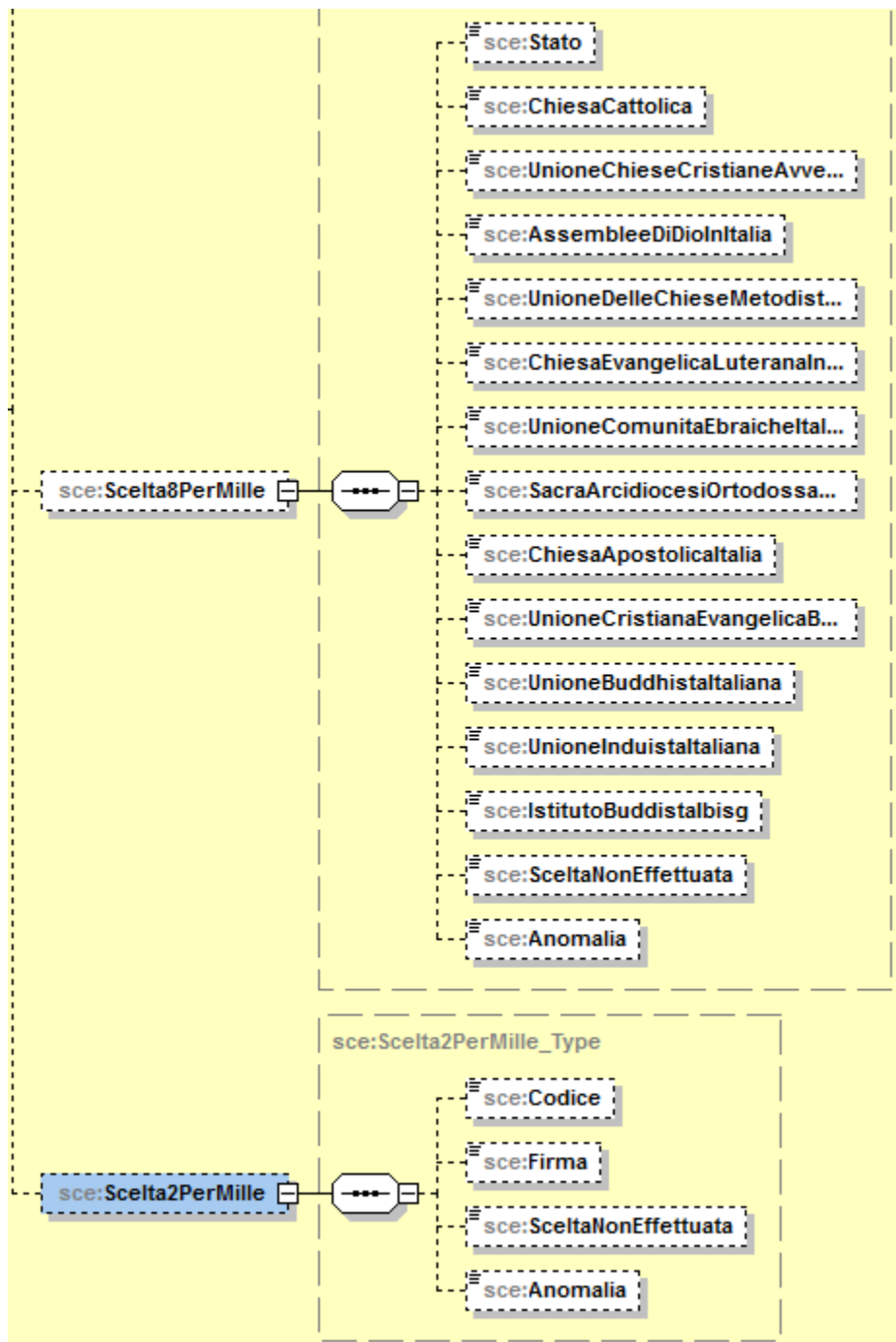
Di seguito viene descritto il contenuto informativo dei dati della fornitura da trasmettere in via telematica (**fornituraSce\_2018\_v1.xsd**).

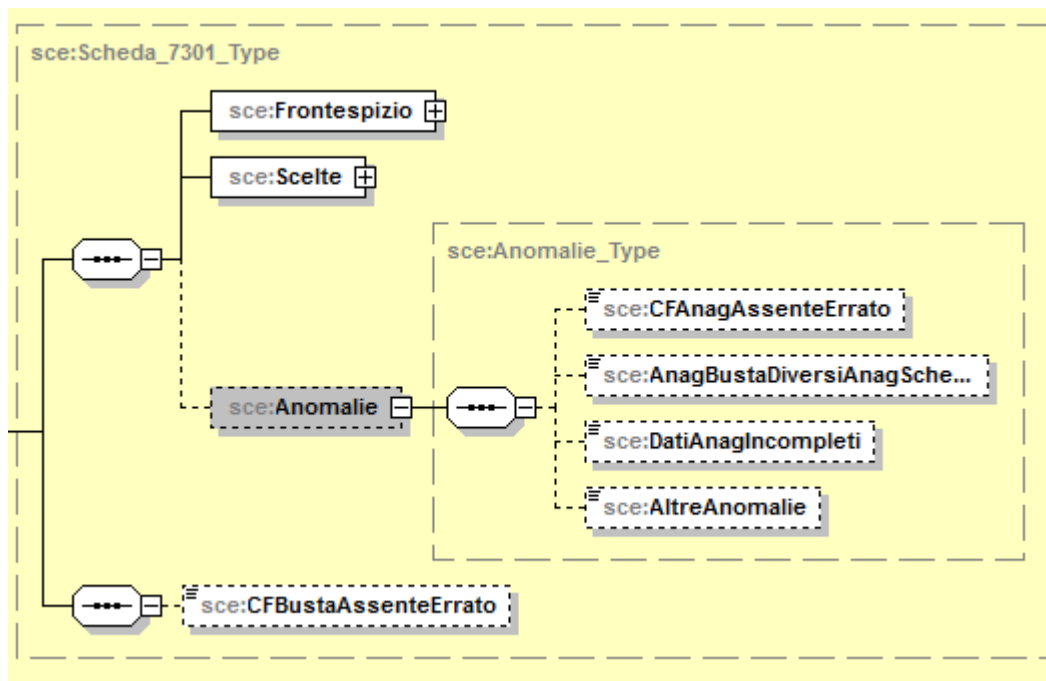
Si rappresentano di seguito dei schemi riepilogativi della fornitura.











## Schema **fornituraSce\_2018\_v1.xsd**

schema location: **fornituraSce\_2018\_v1.xsd**  
attributeFormDefault: **unqualified**  
elementFormDefault: **qualified**  
targetNamespace: **urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce**

### Elements

#### [Fornitura](#)

schema location: **documentoSce\_2018\_v1.xsd**  
attributeFormDefault: **unqualified**  
elementFormDefault: **qualified**  
targetNamespace: **urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce**

### Complex types

[Anomalie\\_Type](#)  
[Busta\\_Type](#)  
[DatiAnagraficiScelte\\_Type](#)  
[Documento\\_SCE\\_Type](#)  
[Frontespizio\\_SCE\\_Type](#)  
[Scheda\\_7301\\_Type](#)  
[Scheda\\_CU\\_Type](#)  
[Scheda\\_Type](#)  
[Scheda\\_UPF\\_Type](#)

schema location: **intestazioneSce\_2018\_v1.xsd**  
attributeFormDefault: **unqualified**  
elementFormDefault: **qualified**  
targetNamespace: **urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce**

### Complex types

#### [Intestazione\\_SCE\\_Type](#)

schema location: **datiSce\_2018\_v1.xsd**  
attributeFormDefault: **unqualified**  
elementFormDefault: **qualified**  
targetNamespace: **urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce**

### Complex types

[Scelta2PerMille\\_Type](#)  
[Scelta2PerMilleAssCult\\_Type](#)  
[Scelta5PerMille\\_Type](#)  
[Scelta8PerMille\\_Type](#)  
[Scelte\\_Type](#)

### element **Fornitura**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce
substitution group	<a href="#">tm:Fornitura</a>
children	<a href="#">sce:Intestazione</a> <a href="#">sce:Documento</a>

### element **Fornitura/Intestazione**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce
type	<a href="#">sce:Intestazione SCE_Type</a>
children	<a href="#">sce:TipoFornitore</a> <a href="#">sce:SpazioUtente</a>

## element Fornitura/Documento

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce				
type	<a href="#">sce:Documento_SCE_Type</a>				
children	<a href="#">sce:Busta</a> <a href="#">sce:BustaVuota</a> <a href="#">sce:Scheda7301</a> <a href="#">sce:SchedaUPF</a> <a href="#">sce:SchedaCU</a> <a href="#">sce:Poste</a>				
attributes	Name <a href="#">identificativo</a>	Type <a href="#">Identificativo_Type</a>	Use required	Default	Fixed

## complexType Anomalie\_Type

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce				
children	<a href="#">sce:CFAnagAssenteErrato</a> <a href="#">sce:AnagBustaDiversiAnagScheda</a> <a href="#">sce:DatiAnagIncompleti</a> <a href="#">sce:AltreAnomalie</a>				

## element Anomalie\_Type/CFAnagAssenteErrato

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce				
type	<a href="#">DatoCB_Type</a>				

facets	Kind pattern	Value [01]
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#### element **Anomalie\_Type/AnagBustaDiversiAnagScheda**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce	
type	<a href="#">DatoCB_Type</a>	
facets	Kind pattern	Value [01]

#### element **Anomalie\_Type/DatiAnagIncompleti**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce	
type	<a href="#">DatoCB_Type</a>	
facets	Kind pattern	Value [01]

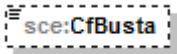
#### element **Anomalie\_Type/AltreAnomalie**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce	
type	<a href="#">DatoNP_Type</a>	
facets	Kind pattern	Value [1-9]{1}[0-9]*

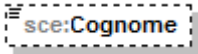
#### complexType **Busta\_Type**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce	
children	<a href="#">sce:CfBusta</a> <a href="#">sce:Cognome</a> <a href="#">sce:Nome</a>	

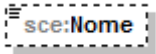
### element **Busta\_Type/CfBusta**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce				
type	<a href="#">DatoAN_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>(([0-9A-Z\-\]]&amp;quot;){1}([ 0-9A-Z&amp;amp;]] ' - \., / ° °\^\\( \) À È É Ì Ò Ù Ü &amp;quot;; \\  \+)*</td> </tr> </tbody> </table>	Kind	Value	pattern	(([0-9A-Z\-\]]&quot;){1}([ 0-9A-Z&amp;]] ' - \., / ° °\^\\( \) À È É Ì Ò Ù Ü &quot;; \\  \+)*
Kind	Value				
pattern	(([0-9A-Z\-\]]&quot;){1}([ 0-9A-Z&amp;]] ' - \., / ° °\^\\( \) À È É Ì Ò Ù Ü &quot;; \\  \+)*				

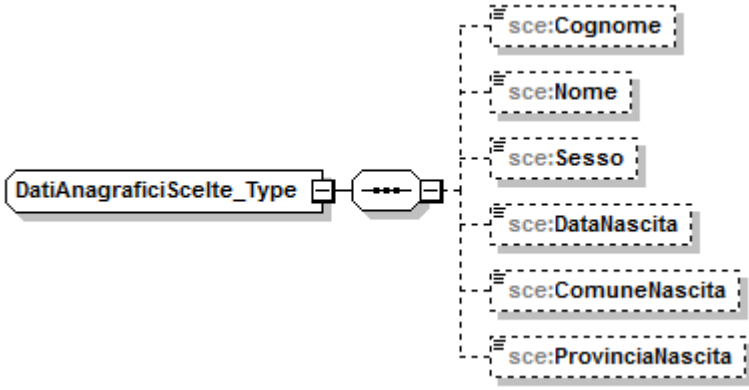
### element **Busta\_Type/Cognome**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce				
type	<a href="#">DatoAN_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>(([0-9A-Z\-\]]&amp;quot;){1}([ 0-9A-Z&amp;amp;]] ' - \., / ° °\^\\( \) À È É Ì Ò Ù Ü &amp;quot;; \\  \+)*</td> </tr> </tbody> </table>	Kind	Value	pattern	(([0-9A-Z\-\]]&quot;){1}([ 0-9A-Z&amp;]] ' - \., / ° °\^\\( \) À È É Ì Ò Ù Ü &quot;; \\  \+)*
Kind	Value				
pattern	(([0-9A-Z\-\]]&quot;){1}([ 0-9A-Z&amp;]] ' - \., / ° °\^\\( \) À È É Ì Ò Ù Ü &quot;; \\  \+)*				

### element **Busta\_Type/Nome**


diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce				
type	<a href="#">DatoAN_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>(([0-9A-Z\-\]]&amp;quot;){1}([ 0-9A-Z&amp;amp;]] ' - \., / ° °\^\\( \) À È É Ì Ò Ù Ü &amp;quot;; \\  \+)*</td> </tr> </tbody> </table>	Kind	Value	pattern	(([0-9A-Z\-\]]&quot;){1}([ 0-9A-Z&amp;]] ' - \., / ° °\^\\( \) À È É Ì Ò Ù Ü &quot;; \\  \+)*
Kind	Value				
pattern	(([0-9A-Z\-\]]&quot;){1}([ 0-9A-Z&amp;]] ' - \., / ° °\^\\( \) À È É Ì Ò Ù Ü &quot;; \\  \+)*				

### complexType **DatiAnagraficiScelte\_Type**

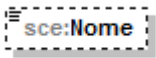
diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce
children	<a href="#">sce:Cognome</a> <a href="#">sce:Nome</a> <a href="#">sce:Sesso</a> <a href="#">sce:DataNascita</a> <a href="#">sce:ComuneNascita</a> <a href="#">sce:ProvinciaNascita</a>




### element **DatiAnagraficiScelte\_Type/Cognome**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce				
type	<a href="#">DatoAN_Type</a>				
facets	<table border="1"> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>(([0-9A-Z-])&amp;quot;){1}([ 0-9A-Z&amp;amp;:] ' \"- \". , / ° \"^ \"\\( \\) À É Ê Ì Ò Ù Ü &amp;quot; \\\" \\+)*</td></tr> </table>	Kind	Value	pattern	(([0-9A-Z-])&quot;){1}([ 0-9A-Z&amp;:] ' \"- \". , / ° \"^ \"\\( \\) À É Ê Ì Ò Ù Ü &quot; \\\" \\+)*
Kind	Value				
pattern	(([0-9A-Z-])&quot;){1}([ 0-9A-Z&amp;:] ' \"- \". , / ° \"^ \"\\( \\) À É Ê Ì Ò Ù Ü &quot; \\\" \\+)*				

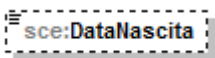
### element **DatiAnagraficiScelte\_Type/Nome**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce				
type	<a href="#">DatoAN_Type</a>				
facets	<table border="1"> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>(([0-9A-Z-])&amp;quot;){1}([ 0-9A-Z&amp;amp;:] ' \"- \". , / ° \"^ \"\\( \\) À É Ê Ì Ò Ù Ü &amp;quot; \\\" \\+)*</td></tr> </table>	Kind	Value	pattern	(([0-9A-Z-])&quot;){1}([ 0-9A-Z&amp;:] ' \"- \". , / ° \"^ \"\\( \\) À É Ê Ì Ò Ù Ü &quot; \\\" \\+)*
Kind	Value				
pattern	(([0-9A-Z-])&quot;){1}([ 0-9A-Z&amp;:] ' \"- \". , / ° \"^ \"\\( \\) À É Ê Ì Ò Ù Ü &quot; \\\" \\+)*				

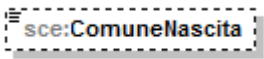
### element **DatiAnagraficiScelte\_Type/Sesso**

diagram									
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce								
type	<a href="#">Sesso_Type</a>								
facets	<table border="1"> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>(([0-9A-Z-])&amp;quot;){1}([ 0-9A-Z&amp;amp;:] ' \"- \". , / ° \"^ \"\\( \\) À É Ê Ì Ò Ù Ü &amp;quot; \\\" \\+)*</td></tr> <tr> <td>enumeration</td><td>M</td></tr> <tr> <td>enumeration</td><td>F</td></tr> </table>	Kind	Value	pattern	(([0-9A-Z-])&quot;){1}([ 0-9A-Z&amp;:] ' \"- \". , / ° \"^ \"\\( \\) À É Ê Ì Ò Ù Ü &quot; \\\" \\+)*	enumeration	M	enumeration	F
Kind	Value								
pattern	(([0-9A-Z-])&quot;){1}([ 0-9A-Z&amp;:] ' \"- \". , / ° \"^ \"\\( \\) À É Ê Ì Ò Ù Ü &quot; \\\" \\+)*								
enumeration	M								
enumeration	F								

### element **DatiAnagraficiScelte\_Type/DataNascita**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce				
type	<a href="#">DatoDT_Type</a>				
facets	<table border="1"> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>((([0-1-9][12][0-9][301])([0-13578][1012](\\d{4}))) ((([0-1-9][12][0-9][30](0[469][11](\\d{4}))) ((([0-1-9][1[0-9]]2[0-8])(02)(\\d{4}))) ((29)(02)([02468][048]00)) ((29)(02)([13579][26]00)) ((29)(02)([0-9][0-9][048])) ((29)(02)([0-9][0-9][2468][048])) ((29)(02)([0-9][0-9][13579][26]))))</td></tr> </table>	Kind	Value	pattern	((([0-1-9][12][0-9][301])([0-13578][1012](\\d{4}))) ((([0-1-9][12][0-9][30](0[469][11](\\d{4}))) ((([0-1-9][1[0-9]]2[0-8])(02)(\\d{4}))) ((29)(02)([02468][048]00)) ((29)(02)([13579][26]00)) ((29)(02)([0-9][0-9][048])) ((29)(02)([0-9][0-9][2468][048])) ((29)(02)([0-9][0-9][13579][26]))))
Kind	Value				
pattern	((([0-1-9][12][0-9][301])([0-13578][1012](\\d{4}))) ((([0-1-9][12][0-9][30](0[469][11](\\d{4}))) ((([0-1-9][1[0-9]]2[0-8])(02)(\\d{4}))) ((29)(02)([02468][048]00)) ((29)(02)([13579][26]00)) ((29)(02)([0-9][0-9][048])) ((29)(02)([0-9][0-9][2468][048])) ((29)(02)([0-9][0-9][13579][26]))))				

### element **DatiAnagraficiScelte\_Type/ComuneNascita**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce
type	<a href="#">DatoAN_Type</a>

facets	Kind pattern	Value ([0-9A-Z\-\_]\&quot;){1}([ 0-9A-Z&amp;:] \" \- \., / ° \"^\"\\( \\) À É Ì Ò Ù Ü &quot; \\\" \\+)*
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element **DatiAnagraficiScelte\_Type/ProvinciaNascita**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce
type	<a href="#">PN_Type</a>

complexType **Documento\_SCE\_Type**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce				
type	extension of <a href="#">Documento_Type</a>				
children	<a href="#">sce:Busta</a> <a href="#">sce:BustaVuota</a> <a href="#">sce:Scheda7301</a> <a href="#">sce:SchedaUPF</a> <a href="#">sce:SchedaCU</a> <a href="#">sce:Poste</a>				
attributes	Name <a href="#">identificativo</a>	Type <a href="#">Identificativo_Type</a>	Use required	Default	Fixed

element **Documento\_SCE\_Type/Busta**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce
type	<a href="#">sce:Busta_Type</a>
children	<a href="#">sce:CfBusta</a> <a href="#">sce:Cognome</a> <a href="#">sce:Nome</a>

element **Documento\_SCE\_Type/BustaVuota**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce				
type	<a href="#">DatoCB_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[01]</td> </tr> </tbody> </table>	Kind	Value	pattern	[01]
Kind	Value				
pattern	[01]				

element **Documento\_SCE\_Type/Scheda7301**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce
type	<a href="#">sce:Scheda_7301_Type</a>
children	<a href="#">sce:Frontespizio</a> <a href="#">sce:Scelte</a> <a href="#">sce:Anomalie</a> <a href="#">sce:CFBustaAssenteErrato</a>

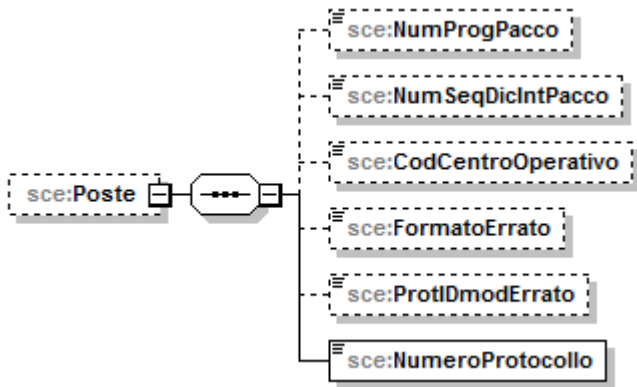
element **Documento\_SCE\_Type/SchedaUPF**

diagram	<pre> classDiagram     class sceSchedaUPF     class sceSchedaUPF_Type {         sceFrontespizio         sceScelte         sceAnomalie         sceContribuenteEsonerato     }     sceSchedaUPF --&gt; sceSchedaUPF_Type     </pre>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce
type	<a href="#">sce:Scheda UPF Type</a>
children	<a href="#">sce:Frontespizio</a> <a href="#">sce:Scelte</a> <a href="#">sce:Anomalie</a> <a href="#">sce:ContribuenteEsonerato</a>

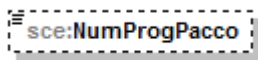
element **Documento\_SCE\_Type/SchedaCU**

diagram	<pre> classDiagram     class sceSchedaCU     class sceSchedaCU_Type {         sceFrontespizio         sceScelte         sceAnomalie         sceContribuenteEsonerato         sceCFSostituto     }     sceSchedaCU --&gt; sceSchedaCU_Type     </pre>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce
type	<a href="#">sce:Scheda CU Type</a>
children	<a href="#">sce:Frontespizio</a> <a href="#">sce:Scelte</a> <a href="#">sce:Anomalie</a> <a href="#">sce:ContribuenteEsonerato</a> <a href="#">sce:CFSostituto</a>

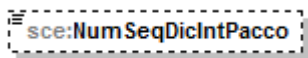
element **Documento\_SCE\_Type/Poste**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce
children	<a href="#">sce:NumProgPacco</a> <a href="#">sce:NumSeqDicIntPacco</a> <a href="#">sce:CodCentroOperativo</a> <a href="#">sce:FormatoErrato</a> <a href="#">sce:ProtIDmodErrato</a> <a href="#">sce:NumeroProtocollo</a>

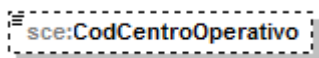
element **Documento\_SCE\_Type/Poste/NumProgPacco**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce				
type	restriction of <a href="#">DatoNP_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				

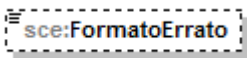
element **Documento\_SCE\_Type/Poste/NumSeqDicIntPacco**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce				
type	restriction of <a href="#">DatoNP_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[1-9]{1}[0-9]*</td></tr> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*
Kind	Value				
pattern	[1-9]{1}[0-9]*				


element **Documento\_SCE\_Type/Poste/CodCentroOperativo**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce				
type	restriction of <a href="#">DatoAN_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>(([0-9A-Z-] \&amp;quot;){1}([ 0-9A-Z&amp;amp;:] ' - \., / "^\(\)\) À È É Ì Ò Ù Ü &amp;quot; \\N \\+)*</td></tr> </table>	Kind	Value	pattern	(([0-9A-Z-] \&quot;){1}([ 0-9A-Z&amp;:] ' - \., / "^\(\)\) À È É Ì Ò Ù Ü &quot; \\N \\+)*
Kind	Value				
pattern	(([0-9A-Z-] \&quot;){1}([ 0-9A-Z&amp;:] ' - \., / "^\(\)\) À È É Ì Ò Ù Ü &quot; \\N \\+)*				

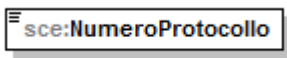
### element Documento\_SCE\_Type/Poste/FormatoErrato

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce
type	<a href="#">DatoCB_Type</a>
facets	Kind Value pattern [01]

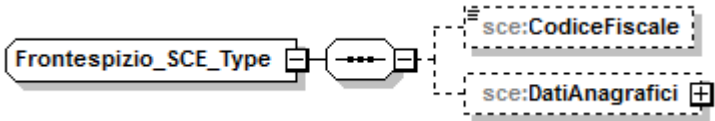
### element Documento\_SCE\_Type/Poste/ProtIDmodErrato

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce
type	<a href="#">DatoCB_Type</a>
facets	Kind Value pattern [01]

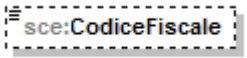
### element Documento\_SCE\_Type/Poste/NumeroProtocollo

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce
type	restriction of <a href="#">DatoAN_Type</a>
facets	Kind Value pattern ([0-9A-Z\-\-]&quot;){1}([ 0-9A-Z&amp;:] ' \\-\\., / ° \\^\\(\\ \\)À Ê É Ì Ò Ù Ü &quot;; \\ \\ \\+)*

### complexType Frontespizio\_SCE\_Type

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce
children	<a href="#">sce:CodiceFiscale</a> <a href="#">sce:DatiAnagrafici</a>

### element Frontespizio\_SCE\_Type/CodiceFiscale

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce
type	<a href="#">DatoAN_Type</a>
facets	Kind Value pattern ([0-9A-Z\-\-]&quot;){1}([ 0-9A-Z&amp;:] ' \\-\\., / ° \\^\\(\\ \\)À Ê É Ì Ò Ù Ü &quot;; \\ \\ \\+)*

# element **Frontespizio\_SCE\_Type/DatiAnagrafici**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce
type	<a href="#">sce:DatiAnagraficiScelte_Type</a>
children	<a href="#">sce:Cognome</a> <a href="#">sce:Nome</a> <a href="#">sce:Sesso</a> <a href="#">sce:DataNascita</a> <a href="#">sce:ComuneNascita</a> <a href="#">sce:ProvinciaNascita</a>

## complexType **Scheda\_7301\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce
type	extension of <a href="#">sce:Scheda_Type</a>
children	<a href="#">sce:Frontespizio</a> <a href="#">sce:Scelte</a> <a href="#">sce:Anomalie</a> <a href="#">sce:CFBustaAssenteErrato</a>

## element **Scheda\_7301\_Type/CFBustaAssenteErrato**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce
type	<a href="#">DatoCB_Type</a>
facets	Kind Value

	pattern [01]
--	--------------

### complexType **Scheda\_CU\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce
type	extension of <a href="#">sce:Scheda_UPF_Type</a>
children	<a href="#">sce:Frontespizio</a> <a href="#">sce:Scelte</a> <a href="#">sce:Anomalie</a> <a href="#">sce:ContribuenteEsonerato</a> <a href="#">sce:CFSostituto</a>

### element **Scheda\_CU\_Type/CFSostituto**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce				
type	<a href="#">DatoCF_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[0-9]{11}][A-Z]{6}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{3}[A-Z]{1}</td> </tr> </tbody> </table>	Kind	Value	pattern	[0-9]{11}][A-Z]{6}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{3}[A-Z]{1}
Kind	Value				
pattern	[0-9]{11}][A-Z]{6}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{3}[A-Z]{1}				

### complexType **Scheda\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce
children	<a href="#">sce:Frontespizio</a> <a href="#">sce:Scelte</a> <a href="#">sce:Anomalie</a>



### element **Scheda\_Type/Frontespizio**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce
type	<a href="#">sce:Frontespizio SCE Type</a>
children	<a href="#">sce:CodiceFiscale</a> <a href="#">sce:DatiAnagrafici</a>

### element **Scheda\_Type/Scelte**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce
type	<a href="#">sce:Scelte Type</a>
children	<a href="#">sce:Scelta5PerMille</a> <a href="#">sce:Scelta8PerMille</a> <a href="#">sce:Scelta2PerMille</a>

### element **Scheda\_Type/Anomalie**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce
type	<a href="#">sce:Anomalie Type</a>
children	<a href="#">sce:CFAnagAssenteErrato</a> <a href="#">sce:AnagBustaDiversiAnagScheda</a> <a href="#">sce:DatiAnagIncompleti</a> <a href="#">sce:AltreAnomalie</a>

## complexType **Scheda\_UPF\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce
type	extension of <a href="#">sce:Scheda_Type</a>
children	<a href="#">sce:Frontespizio</a> <a href="#">sce:Scelte</a> <a href="#">sce:Anomalie</a> <a href="#">sce:ContribuenteEsonerato</a>

## element **Scheda\_UPF\_Type/ContribuenteEsonerato**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce				
type	<a href="#">DatoCB_Type</a>				
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>[01]</td></tr> </table>	Kind	Value	pattern	[01]
Kind	Value				
pattern	[01]				

## complexType **Intestazione\_SCE\_Type**

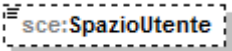
diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce
children	<a href="#">sce:TipoFornitore</a> <a href="#">sce:SpazioUtente</a>

## element **Intestazione\_SCE\_Type/TipoFornitore**

diagram											
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce										
type	restriction of <a href="#">DatoAN_Type</a>										
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>pattern</td><td>([0-9A-Z-] &amp;quot;){1}([ 0-9A-Z&amp;amp;] ' - \., / ° √ \\( \\) À È É Ì Ò Ù Ü &amp;quot; \\  \\+)*</td></tr> <tr> <td>enumeration</td><td>1</td></tr> <tr> <td>enumeration</td><td>3</td></tr> <tr> <td>enumeration</td><td>5</td></tr> </table>	Kind	Value	pattern	([0-9A-Z-] &quot;){1}([ 0-9A-Z&amp;] ' - \., / ° √ \\( \\) À È É Ì Ò Ù Ü &quot; \\  \\+)*	enumeration	1	enumeration	3	enumeration	5
Kind	Value										
pattern	([0-9A-Z-] &quot;){1}([ 0-9A-Z&amp;] ' - \., / ° √ \\( \\) À È É Ì Ò Ù Ü &quot; \\  \\+)*										
enumeration	1										
enumeration	3										
enumeration	5										

	enumeration	7
	enumeration	10

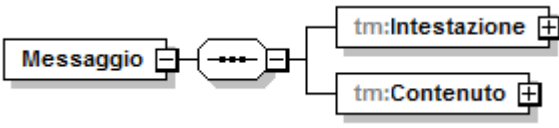
#### element **Intestazione\_SCE\_Type/SpazioUtente**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce	
type	<a href="#">DatoAN_Type</a>	
facets	Kind	Value
	pattern	(([0-9A-Z-] \"){1}([ 0-9A-Z&amp;#39; ' \- \., / ^\\( \) \À È É Ì Ò Ù Ü &quot; \\N \\+)*

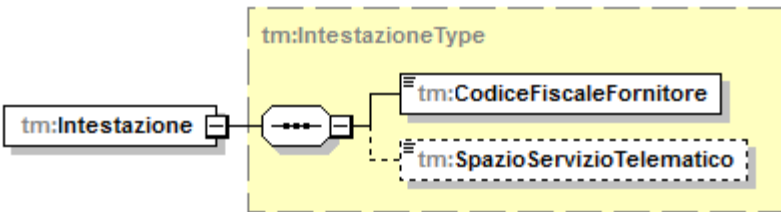
#### element **Fornitura**

diagram		
namespace	www.agenziaentrate.gov.it:specificheTecniche:telent:v1	

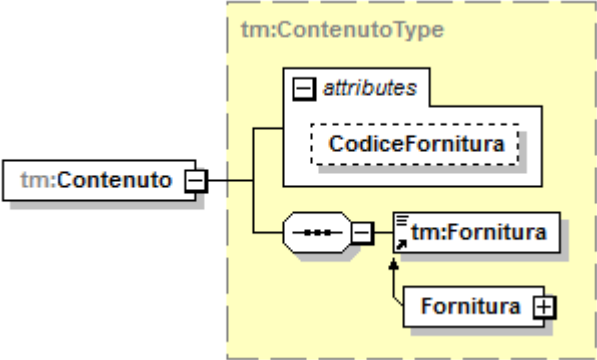
#### element **Messaggio**

diagram		
namespace	www.agenziaentrate.gov.it:specificheTecniche:telent:v1	
children	<a href="#">tm:Intestazione</a> <a href="#">tm:Contenuto</a>	

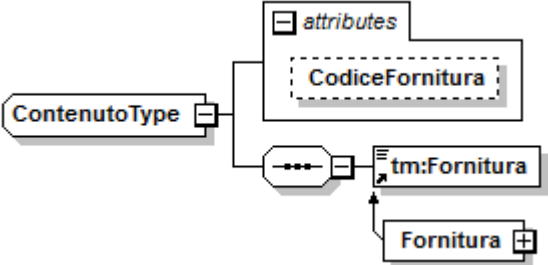
#### element **Messaggio/Intestazione**

diagram		
namespace	www.agenziaentrate.gov.it:specificheTecniche:telent:v1	
type	<a href="#">tm:IntestazioneType</a>	
children	<a href="#">tm:CodiceFiscaleFornitore</a> <a href="#">tm:SpazioServizioTelematico</a>	

## element **Messaggio/Contenuto**

diagram					
namespace	www.agenziaentrate.gov.it:specificheTecniche:telent:v1				
type	<a href="#">tm:ContenutoType</a>				
children	<a href="#">tm:Fornitura</a>				
attributes	Name <a href="#">CodiceFornitura</a>	Type derived by: <b>xs:string</b>	Use	Default	Fixed

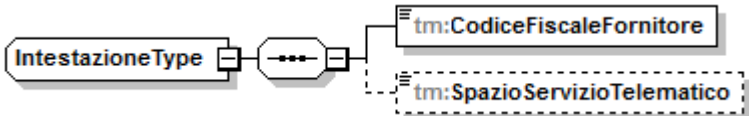
## complexType **ContenutoType**

diagram					
namespace	www.agenziaentrate.gov.it:specificheTecniche:telent:v1				
children	<a href="#">tm:Fornitura</a>				
attributes	Name <a href="#">CodiceFornitura</a>	Type derived by: <b>xs:string</b>	Use	Default	Fixed

## attribute **ContenutoType/@CodiceFornitura**

type	restriction of <b>xs:string</b>				
facets	Kind pattern	Value [A-Z0-9]{5}			

### complexType IntestazioneType

diagram	
namespace	www.agenziaentrate.gov.it:specificheTecniche:telent:v1
children	<a href="#">tm:CodiceFiscaleFornitore</a> <a href="#">tm:SpazioServizioTelematico</a>

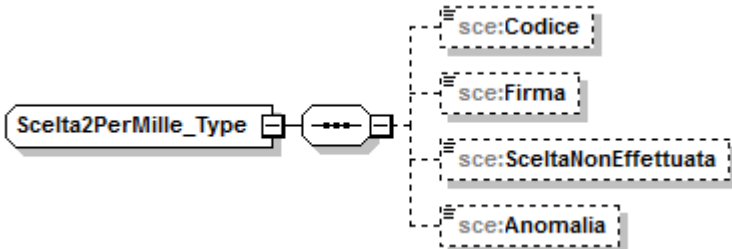
### element IntestazioneType/CodiceFiscaleFornitore

diagram					
namespace	www.agenziaentrate.gov.it:specificheTecniche:telent:v1				
type	restriction of <b>xs:string</b>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[0-9]{11}[A-Z0-9]{16}</td> </tr> </tbody> </table>	Kind	Value	pattern	[0-9]{11}[A-Z0-9]{16}
Kind	Value				
pattern	[0-9]{11}[A-Z0-9]{16}				

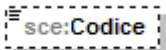
### element IntestazioneType/SpazioServizioTelematico

diagram	
namespace	www.agenziaentrate.gov.it:specificheTecniche:telent:v1
type	restriction of <b>xs:string</b>

### complexType Scelta2PerMille\_Type

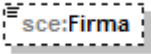
diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce
children	<a href="#">sce:Codice</a> <a href="#">sce:Firma</a> <a href="#">sce:SceltaNonEffettuata</a> <a href="#">sce:Anomalia</a>

### element Scelta2PerMille\_Type/Codice

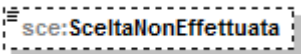
diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce

type	<a href="#">DatoAN_Type</a>	
facets	Kind pattern	Value ([0-9A-Z\-\_]&quot;){1}([ 0-9A-Z&amp;:] ' \\- \\. , / ° \\^ \\( \\) À É È Ò Ù Ü &quot; \\ \\ \\+)*

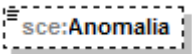
#### element **Scelta2PerMille\_Type/Firma**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce	
type	<a href="#">DatoCB_Type</a>	
facets	Kind pattern	Value [01]

#### element **Scelta2PerMille\_Type/SceltaNonEffettuata**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce	
type	<a href="#">DatoCB_Type</a>	
facets	Kind pattern	Value [01]

#### element **Scelta2PerMille\_Type/Anomalia**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce	
type	restriction of <a href="#">DatoN1_Type</a>	
facets	Kind pattern enumeration enumeration enumeration enumeration	Value [1-9] 1 2 3 4

## complexType **Scelta2PerMilleAssCult\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce
type	extension of <a href="#">Firma_Type</a>
children	<a href="#">Firma</a> <a href="#">CodiceFiscale</a> <a href="#">sce:SceltaNonEffettuata</a> <a href="#">sce:Anomalia</a>

## element **Scelta2PerMilleAssCult\_Type/SceltaNonEffettuata**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce				
type	<a href="#">DatoCB_Type</a>				
facets	<table> <thead> <tr> <th>Kind</th><th>Value</th></tr> </thead> <tbody> <tr> <td>pattern</td><td>[01]</td></tr> </tbody> </table>	Kind	Value	pattern	[01]
Kind	Value				
pattern	[01]				

## element **Scelta2PerMilleAssCult\_Type/Anomalia**

diagram													
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce												
type	restriction of <a href="#">DatoN1_Type</a>												
facets	<table> <thead> <tr> <th>Kind</th><th>Value</th></tr> </thead> <tbody> <tr> <td>pattern</td><td>[1-9]</td></tr> <tr> <td>enumeration</td><td>1</td></tr> <tr> <td>enumeration</td><td>2</td></tr> <tr> <td>enumeration</td><td>4</td></tr> <tr> <td>enumeration</td><td>5</td></tr> </tbody> </table>	Kind	Value	pattern	[1-9]	enumeration	1	enumeration	2	enumeration	4	enumeration	5
Kind	Value												
pattern	[1-9]												
enumeration	1												
enumeration	2												
enumeration	4												
enumeration	5												

## complexType **Scelta5PerMille\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce
children	<a href="#">sce:SostegnoVolontariatoNonLucrative</a> <a href="#">sce:RicercaScientifica</a> <a href="#">sce:RicercaSanitaria</a> <a href="#">sce:BeniCulturaliPaesaggistici</a> <a href="#">sce:SostegnoSocialeComune</a> <a href="#">sce:SostegnoAssociazioniSportive</a> <a href="#">sce:SostegnoEntiAreeProtette</a> <a href="#">sce:SceltaNonEffettuata</a> <a href="#">sce:Anomalia</a> <a href="#">sce:FlagAnomaliaCFbeneficiario</a>

## element **Scelta5PerMille\_Type/SostegnoVolontariatoNonLucrative**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce
type	<a href="#">Firma_Type</a>
children	<a href="#">Firma</a> <a href="#">CodiceFiscale</a>



element **Scelta5PerMille\_Type/RicercaScientifica**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce
type	<a href="#">Firma_Type</a>
children	<a href="#">Firma</a> <a href="#">CodiceFiscale</a>

element **Scelta5PerMille\_Type/RicercaSanitaria**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce
type	<a href="#">Firma_Type</a>
children	<a href="#">Firma</a> <a href="#">CodiceFiscale</a>

element **Scelta5PerMille\_Type/BeniCulturaliPaesaggistici**


diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce
type	<a href="#">Firma_Type</a>
children	<a href="#">Firma</a> <a href="#">CodiceFiscale</a>

element **Scelta5PerMille\_Type/SostegnoSocialeComune**

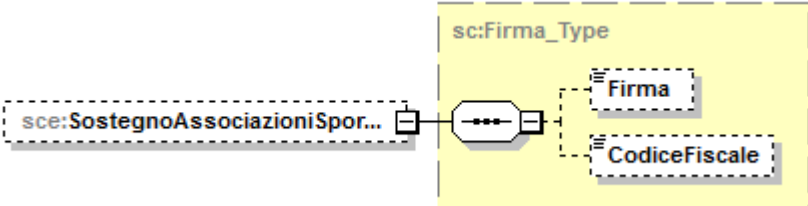
diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce

children	<a href="#">sce:Firma</a>
----------	---------------------------

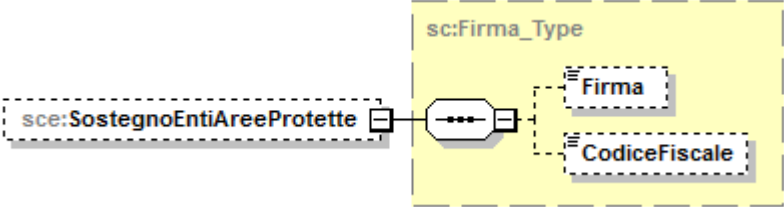
#### element **Scelta5PerMille\_Type/SostegnoSocialeComune/Firma**

diagram	 A diagram showing a dashed box containing the text "sce:Firma".
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce
type	<a href="#">DatoCB_Type</a>
facets	Kind Value pattern [01]

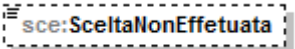
#### element **Scelta5PerMille\_Type/SostegnoAssociazioniSportive**

diagram	 A diagram showing a dashed box containing the text "sce:SostegnoAssociazioniSportive". This box is connected by a line to a central octagonal connector. To the right of the connector is a yellow box labeled "sc:Firma_Type" which contains two sub-elements: "Firma" and "CodiceFiscale".
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce
type	<a href="#">Firma_Type</a>
children	<a href="#">Firma</a> <a href="#">CodiceFiscale</a>

#### element **Scelta5PerMille\_Type/SostegnoEntiAreeProtette**

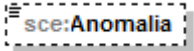
diagram	 A diagram showing a dashed box containing the text "sce:SostegnoEntiAreeProtette". This box is connected by a line to a central octagonal connector. To the right of the connector is a yellow box labeled "sc:Firma_Type" which contains two sub-elements: "Firma" and "CodiceFiscale".
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce
type	<a href="#">Firma_Type</a>
children	<a href="#">Firma</a> <a href="#">CodiceFiscale</a>

#### element **Scelta5PerMille\_Type/SceltaNonEffettuata**

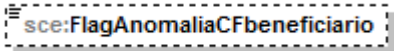
diagram	 A diagram showing a dashed box containing the text "sce:SceltaNonEffettuata".
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce
type	<a href="#">DatoCB_Type</a>

facets	Kind	Value
	pattern	[01]

element **Scelta5PerMille\_Type/Anomalia**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce	
type	restriction of <a href="#">DatoN1_Type</a>	
facets	Kind	Value
	pattern	[1-9]
	enumeration	1
	enumeration	2
	enumeration	3
	enumeration	4
	enumeration	5

element **Scelta5PerMille\_Type/FlagAnomaliaCFbeneficiario**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce	
type	<a href="#">DatoCB_Type</a>	
facets	Kind	Value
	pattern	[01]

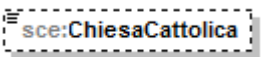
# complexType **Scelta8PerMille\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce
children	<a href="#">sce:Stato</a> <a href="#">sce:ChiesaCattolica</a> <a href="#">sce:UnioneChieseCristianeAvventiste7giorno</a> <a href="#">sce:AssembleeDiDioInItalia</a> <a href="#">sce:UnioneDelleChieseMetodisteValdesi</a> <a href="#">sce:ChiesaEvangelicaLuteranaInItalia</a> <a href="#">sce:UnioneComunitaEbraicheItaliane</a> <a href="#">sce:SacraArcidiocesiOrtodossaEsarcato</a> <a href="#">sce:ChiesaApostolicaItalia</a> <a href="#">sce:UnioneCristianaEvangelicaBattista</a> <a href="#">sce:UnioneBuddhistaitaliana</a> <a href="#">sce:UnioneInduistaitaliana</a> <a href="#">sce:IstitutoBuddistalbisp</a> <a href="#">sce:SceltaNonEffettuata</a> <a href="#">sce:Anomalia</a>


## element **Scelta8PerMille\_Type/Stato**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce				
type	<a href="#">DatoCB_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[01]</td></tr> </table>	Kind	Value	pattern	[01]
Kind	Value				
pattern	[01]				

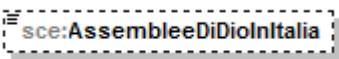
element **Scelta8PerMille\_Type/ChiesaCattolica**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce	
type	<a href="#">DatoCB_Type</a>	
facets	Kind pattern	Value [01]


element **Scelta8PerMille\_Type/UnioneChieseCristianeAvventiste7giorno**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce	
type	<a href="#">DatoCB_Type</a>	
facets	Kind pattern	Value [01]


element **Scelta8PerMille\_Type/AssembleeDiDiolnItalia**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce	
type	<a href="#">DatoCB_Type</a>	
facets	Kind pattern	Value [01]

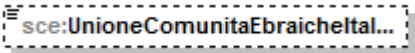
element **Scelta8PerMille\_Type/UnioneDelleChieseMetodisteValdesi**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce	
type	<a href="#">DatoCB_Type</a>	
facets	Kind pattern	Value [01]

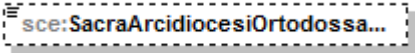
element **Scelta8PerMille\_Type/ChiesaEvangelicaLuteranaInItalia**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce	
type	<a href="#">DatoCB_Type</a>	
facets	Kind pattern	Value [01]

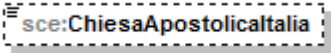
element **Scelta8PerMille\_Type/UnioneComunitaEbraicheItaliane**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce
type	<a href="#">DatoCB_Type</a>
facets	Kind Value pattern [01]

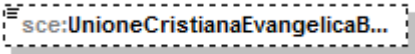
element **Scelta8PerMille\_Type/SacraArcidiocesiOrtodossaEsarcato**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce
type	<a href="#">DatoCB_Type</a>
facets	Kind Value pattern [01]

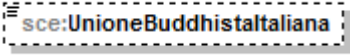
element **Scelta8PerMille\_Type/ChiesaApostolicaItalia**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce
type	<a href="#">DatoCB_Type</a>
facets	Kind Value pattern [01]

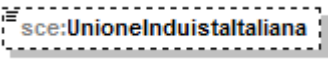
element **Scelta8PerMille\_Type/UnioneCristianaEvangelicaBattista**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce
type	<a href="#">DatoCB_Type</a>
facets	Kind Value pattern [01]

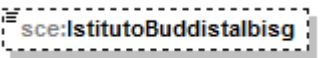
element **Scelta8PerMille\_Type/UnioneBuddhistaitaliana**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce
type	<a href="#">DatoCB_Type</a>
facets	Kind Value pattern [01]


element **Scelta8PerMille\_Type/UnioneInduistaltaliana**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce
type	<a href="#">DatoCB_Type</a>
facets	Kind Value pattern [01]

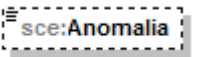
element **Scelta8PerMille\_Type/IstitutoBuddistalbisg**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce
type	<a href="#">DatoCB_Type</a>
facets	Kind Value pattern [01]

element **Scelta8PerMille\_Type/SceltaNonEffettuata**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce
type	<a href="#">DatoCB_Type</a>
facets	Kind Value pattern [01]

element **Scelta8PerMille\_Type/Anomalia**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce
type	restriction of <a href="#">DatoN1_Type</a>
facets	Kind Value pattern [1-9] enumeration 1 enumeration 2 enumeration 3

## complexType Scelte\_Type

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce
children	<a href="#">sce:Scelta5PerMille</a> <a href="#">sce:Scelta8PerMille</a> <a href="#">sce:Scelta2PerMille</a>

## element Scelte\_Type/Scelta5PerMille

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce
type	<a href="#">sce:Scelta5PerMille_Type</a>
children	<a href="#">sce:SostegnoVolontariatoNonLucrative</a> <a href="#">sce:RicercaScientifica</a> <a href="#">sce:RicercaSanitaria</a> <a href="#">sce:BeniCulturaliPaesaggistici</a> <a href="#">sce:SostegnoSocialeComune</a> <a href="#">sce:SostegnoAssociazioniSportive</a> <a href="#">sce:SostegnoEntiAreeProtette</a> <a href="#">sce:SceltaNonEffettuata</a> <a href="#">sce:Anomalia</a> <a href="#">sce:FlagAnomaliaCFbeneficiario</a>



element **Scelte\_Type/Scelta8PerMille**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce
type	<a href="#">sce:Scelta8PerMille_Type</a>
children	<a href="#">sce:Stato</a> <a href="#">sce:ChiesaCattolica</a> <a href="#">sce:UnioneChieseCristianeAvventiste7giorno</a> <a href="#">sce:AssembleeDiDioInItalia</a> <a href="#">sce:UnioneDelleChieseMetodisteValdesi</a> <a href="#">sce:ChiesaEvangelicaLuteranaInItalia</a> <a href="#">sce:UnioneComunitaEbraicheitaliane</a> <a href="#">sce:SacraArcidiocesiOrtodossaEsarcato</a> <a href="#">sce:ChiesaApostolicaItalia</a> <a href="#">sce:UnioneCristianaEvangelicaBattista</a> <a href="#">sce:UnioneBuddhistaitaliana</a> <a href="#">sce:UnioneInduistaitaliana</a> <a href="#">sce:IstitutoBuddistalbisp</a> <a href="#">sce:SceltaNonEffettuata</a> <a href="#">sce:Anomalia</a>


## element **Scelte\_Type/Scelta2PerMille**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:sce
type	<a href="#">sce:Scelta2PerMille_Type</a>
children	<a href="#">sce:Codice</a> <a href="#">sce:Firma</a> <a href="#">sce:SceltaNonEffettuata</a> <a href="#">sce:Anomalia</a>

## element **Documento**

diagram	<pre>classDiagram     class Documento     class Documento_Type {         attributes         class identificativo     }     Documento --&gt; Documento_Type</pre>				
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:common				
type	<a href="#">Documento_Type</a>				
attributes	Name <a href="#">identificativo</a>	Type <a href="#">Identificativo_Type</a>	Use required	Default	Fixed

## complexType **Documento\_Type**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:common				
attributes	Name <a href="#">identificativo</a>	Type <a href="#">Identificativo_Type</a>	Use required	Default	Fixed

## attribute **Documento\_Type/@identificativo**

type	<a href="#">Identificativo_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[0-9]{4}[1-9][0-9]{3}[1-9][0-9][0-9]{2}[1-9][0-9]{2}[0-9][1-9][0-9]{3}[1-9][0-9]{4}</td> </tr> </tbody> </table>	Kind	Value	pattern	[0-9]{4}[1-9][0-9]{3}[1-9][0-9][0-9]{2}[1-9][0-9]{2}[0-9][1-9][0-9]{3}[1-9][0-9]{4}
Kind	Value				
pattern	[0-9]{4}[1-9][0-9]{3}[1-9][0-9][0-9]{2}[1-9][0-9]{2}[0-9][1-9][0-9]{3}[1-9][0-9]{4}				

### simpleType **Identificativo\_Type**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:common	
type	restriction of <b>xs:string</b>	
facets	Kind	Value
	pattern	[0-9]{4}[1-9][0-9]{3}[1-9][0-9][0-9]{2}[1-9][0-9]{2}[0-9][1-9][0-9]{3}[1-9][0-9]{4}

### complexType **Dati\_Anagrafici\_Type**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
children	<a href="#">Cognome</a> <a href="#">Nome</a> <a href="#">Sesso</a> <a href="#">DataNascita</a> <a href="#">ComuneNascita</a> <a href="#">ProvinciaNascita</a>	


### element **Dati\_Anagrafici\_Type/Cognome**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
type	<a href="#">DatoAN_Type</a>	
facets	Kind	Value
	pattern	([0-9A-Z-] &quot;){1}([ 0-9A-Z&amp;] ' \"-\" _ / ° \"^\"\\( \\) À Ê É Ì Ò Ù Ü &quot;; \\\"\\ \\+)*

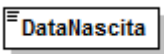
### element **Dati\_Anagrafici\_Type/Nome**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
type	<a href="#">DatoAN_Type</a>	
facets	Kind	Value
	pattern	([0-9A-Z-] &quot;){1}([ 0-9A-Z&amp;] ' \"-\" _ / ° \"^\"\\( \\) À Ê É Ì Ò Ù Ü &quot;; \\\"\\ \\+)*


### element **Dati\_Anagrafici\_Type/Sesso**

diagram									
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common								
type	<a href="#">Sesso_Type</a>								
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>([0-9A-Z-] &amp;quot;){1}([ 0-9A-Z&amp;amp;] '\- \., /° °\^\(\ )\ À È É Ì Ò Ù Ü &amp;quot;; \\ / +)*</td></tr> <tr> <td>enumeration</td><td>M</td></tr> <tr> <td>enumeration</td><td>F</td></tr> </table>	Kind	Value	pattern	([0-9A-Z-] &quot;){1}([ 0-9A-Z&amp;] '\- \., /° °\^\(\ )\ À È É Ì Ò Ù Ü &quot;; \\ / +)*	enumeration	M	enumeration	F
Kind	Value								
pattern	([0-9A-Z-] &quot;){1}([ 0-9A-Z&amp;] '\- \., /° °\^\(\ )\ À È É Ì Ò Ù Ü &quot;; \\ / +)*								
enumeration	M								
enumeration	F								

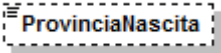
### element **Dati\_Anagrafici\_Type/DataNascita**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common				
type	<a href="#">DatoDT_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>((([0-9]{12} [0-9]{3}[01])(0[13578] 10 12)\d{4})) ((([0-9]{12} [0-9]{30})(0[469] 11)\d{4})) ((([0-9]{12} [0-9]{2}[0-8])(02)\d{4})) ((29)(02)([02468][048]00)) ((29)(02)([13579][26]00)) ((29)(02)([0-9][0-9][048])) ((29)(02)([0-9][0-9][2468][048])) ((29)(02)([0-9][0-9][13579][26]))</td></tr> </table>	Kind	Value	pattern	((([0-9]{12} [0-9]{3}[01])(0[13578] 10 12)\d{4})) ((([0-9]{12} [0-9]{30})(0[469] 11)\d{4})) ((([0-9]{12} [0-9]{2}[0-8])(02)\d{4})) ((29)(02)([02468][048]00)) ((29)(02)([13579][26]00)) ((29)(02)([0-9][0-9][048])) ((29)(02)([0-9][0-9][2468][048])) ((29)(02)([0-9][0-9][13579][26]))
Kind	Value				
pattern	((([0-9]{12} [0-9]{3}[01])(0[13578] 10 12)\d{4})) ((([0-9]{12} [0-9]{30})(0[469] 11)\d{4})) ((([0-9]{12} [0-9]{2}[0-8])(02)\d{4})) ((29)(02)([02468][048]00)) ((29)(02)([13579][26]00)) ((29)(02)([0-9][0-9][048])) ((29)(02)([0-9][0-9][2468][048])) ((29)(02)([0-9][0-9][13579][26]))				

### element **Dati\_Anagrafici\_Type/ComuneNascita**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common				
type	<a href="#">DatoAN_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>([0-9A-Z-] &amp;quot;){1}([ 0-9A-Z&amp;amp;] '\- \., /° °\^\(\ )\ À È É Ì Ò Ù Ü &amp;quot;; \\ / +)*</td></tr> </table>	Kind	Value	pattern	([0-9A-Z-] &quot;){1}([ 0-9A-Z&amp;] '\- \., /° °\^\(\ )\ À È É Ì Ò Ù Ü &quot;; \\ / +)*
Kind	Value				
pattern	([0-9A-Z-] &quot;){1}([ 0-9A-Z&amp;] '\- \., /° °\^\(\ )\ À È É Ì Ò Ù Ü &quot;; \\ / +)*				

### element **Dati\_Anagrafici\_Type/ProvinciaNascita**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common
type	<a href="#">PN_Type</a>

## complexType **Dati\_Sottoscrittore\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common
children	<a href="#">CodiceFiscale</a> <a href="#">CodiceCarica</a> <a href="#">CodiceFiscaleSocieta</a> <a href="#">DatiAnagrafici</a> <a href="#">ResidenzaEstera</a> <a href="#">Telefono</a> <a href="#">DataCarica</a> <a href="#">InizioProcedura</a> <a href="#">ProceduraNonTerminata</a> <a href="#">FineProcedura</a>

## element **Dati\_Sottoscrittore\_Type/CodiceFiscale**

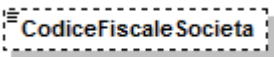
diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common				
type	<a href="#">DatoCF_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[0-9]{11}[[A-Z]{6}[0-9LMNPQRSTUUV]{2}[A-Z]{1}[0-9LMNPQRSTUUV]{2}[A-Z]{1}[0-9LMNPQRSTUUV]{3}[A-Z]{1}</td> </tr> </tbody> </table>	Kind	Value	pattern	[0-9]{11}[[A-Z]{6}[0-9LMNPQRSTUUV]{2}[A-Z]{1}[0-9LMNPQRSTUUV]{2}[A-Z]{1}[0-9LMNPQRSTUUV]{3}[A-Z]{1}
Kind	Value				
pattern	[0-9]{11}[[A-Z]{6}[0-9LMNPQRSTUUV]{2}[A-Z]{1}[0-9LMNPQRSTUUV]{2}[A-Z]{1}[0-9LMNPQRSTUUV]{3}[A-Z]{1}				

## element **Dati\_Sottoscrittore\_Type/CodiceCarica**

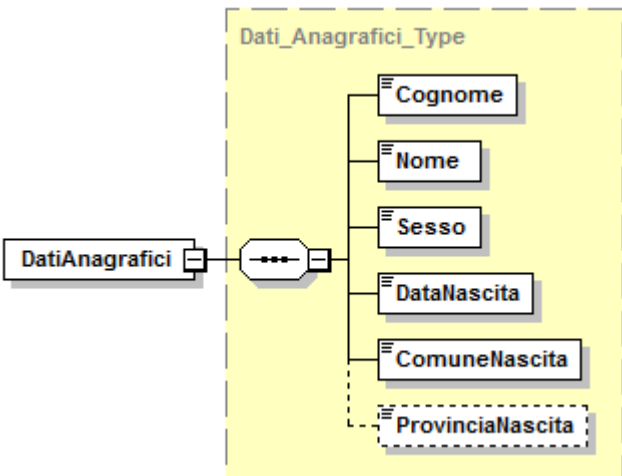
diagram																			
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common																		
type	<a href="#">Codice_Carica_Type</a>																		
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-9]{1}[0-9]*</td> </tr> <tr> <td>enumeration</td> <td>1</td> </tr> <tr> <td>enumeration</td> <td>2</td> </tr> <tr> <td>enumeration</td> <td>3</td> </tr> <tr> <td>enumeration</td> <td>4</td> </tr> <tr> <td>enumeration</td> <td>5</td> </tr> <tr> <td>enumeration</td> <td>6</td> </tr> <tr> <td>enumeration</td> <td>7</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-9]{1}[0-9]*	enumeration	1	enumeration	2	enumeration	3	enumeration	4	enumeration	5	enumeration	6	enumeration	7
Kind	Value																		
pattern	[1-9]{1}[0-9]*																		
enumeration	1																		
enumeration	2																		
enumeration	3																		
enumeration	4																		
enumeration	5																		
enumeration	6																		
enumeration	7																		

	enumeration	8
	enumeration	9
	enumeration	10
	enumeration	11
	enumeration	12
	enumeration	13
	enumeration	14
	enumeration	15

element **Dati\_Sottoscrittore\_Type/CodiceFiscaleSocieta**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
type	<a href="#">DatoCN_Type</a>	
facets	Kind	Value
	pattern	[0-9]{11}


element **Dati\_Sottoscrittore\_Type/DatiAnagrafici**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
type	<a href="#">Dati_Anagrafici_Type</a>	
children	<a href="#">Cognome</a> <a href="#">Nome</a> <a href="#">Sesso</a> <a href="#">DataNascita</a> <a href="#">ComuneNascita</a> <a href="#">ProvinciaNascita</a>	

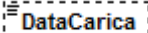
element **Dati\_Sottoscrittore\_Type/ResidenzaEstera**

diagram	<pre> classDiagram     class ResidenzaEstera     class Residenza_Estera_Type {         +CodiceStatoEstero         +StatoFederato         +LocalitaEstero         +IndirizzoEstero     }     ResidenzaEstera --&gt; Residenza_Estera_Type     </pre>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common
type	<a href="#">Residenza_Estera_Type</a>
children	<a href="#">CodiceStatoEstero</a> <a href="#">StatoFederato</a> <a href="#">LocalitaEstero</a> <a href="#">IndirizzoEstero</a>


element	Dati	Sottoscrittore	Type/Telefono
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diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common				
type	<a href="#">DatoTL_Type</a>				
facets	<table border="1"> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[0-9]*</td></tr> </table>	Kind	Value	pattern	[0-9]*
Kind	Value				
pattern	[0-9]*				

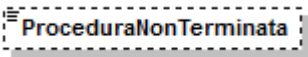
element **Dati\_Sottoscrittore\_Type/DataCarica**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common				
type	<a href="#">DatoDT Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>((([0-1-9][12][0-9][301])([0-9][13578][1012](\d{4})))((([0-1-9][12][0-9][30][0-9][469][11](\d{4})))((([0-1-9][10-9][20-8][02](\d{4})))((([29][02][02468][048][00]))((([29][02][13579][26][00]))((([29][02][0-9][0-9][0][48]))((([29][02][0-9][0-9][2468][048]))((([29][02][0-9][0-9][13579][26])))))))</td> </tr> </tbody> </table>	Kind	Value	pattern	((([0-1-9][12][0-9][301])([0-9][13578][1012](\d{4})))((([0-1-9][12][0-9][30][0-9][469][11](\d{4})))((([0-1-9][10-9][20-8][02](\d{4})))((([29][02][02468][048][00]))((([29][02][13579][26][00]))((([29][02][0-9][0-9][0][48]))((([29][02][0-9][0-9][2468][048]))((([29][02][0-9][0-9][13579][26])))))))
Kind	Value				
pattern	((([0-1-9][12][0-9][301])([0-9][13578][1012](\d{4})))((([0-1-9][12][0-9][30][0-9][469][11](\d{4})))((([0-1-9][10-9][20-8][02](\d{4})))((([29][02][02468][048][00]))((([29][02][13579][26][00]))((([29][02][0-9][0-9][0][48]))((([29][02][0-9][0-9][2468][048]))((([29][02][0-9][0-9][13579][26])))))))				

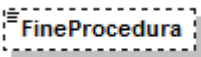
element **Dati\_Sottoscrittore\_Type/InizioProcedura**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common				
type	<a href="#">DatoDT_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th><th>Value</th></tr> </thead> <tbody> <tr> <td>pattern</td><td>((([0 1-9][12][0-9][3 01])([0 13578][10 12](\d{4})))((([0 1-9][12][0-9][30][0 469][11](\d{4})))((([0 1-9][1 0-9][2 0-8][02](\d{4})))((([29](02)[02468][048]00))((([29](02)[13579][26]00))((([29](02)[0-9][0-9][0 48]))((([29](02)[0-9][0-9][2468][048]))((([29](02)[0-9][0-9][13579][26])))))))</td></tr> </tbody> </table>	Kind	Value	pattern	((([0 1-9][12][0-9][3 01])([0 13578][10 12](\d{4})))((([0 1-9][12][0-9][30][0 469][11](\d{4})))((([0 1-9][1 0-9][2 0-8][02](\d{4})))((([29](02)[02468][048]00))((([29](02)[13579][26]00))((([29](02)[0-9][0-9][0 48]))((([29](02)[0-9][0-9][2468][048]))((([29](02)[0-9][0-9][13579][26])))))))
Kind	Value				
pattern	((([0 1-9][12][0-9][3 01])([0 13578][10 12](\d{4})))((([0 1-9][12][0-9][30][0 469][11](\d{4})))((([0 1-9][1 0-9][2 0-8][02](\d{4})))((([29](02)[02468][048]00))((([29](02)[13579][26]00))((([29](02)[0-9][0-9][0 48]))((([29](02)[0-9][0-9][2468][048]))((([29](02)[0-9][0-9][13579][26])))))))				

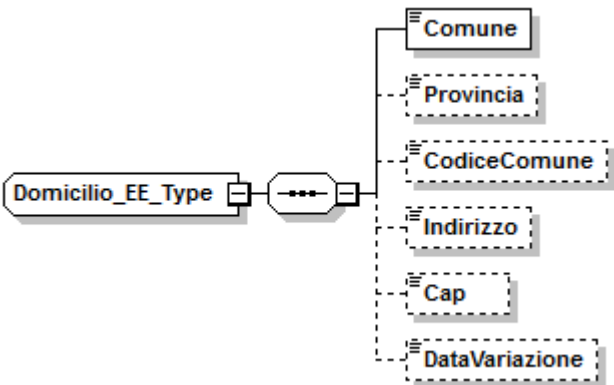
### element **Dati\_Sottoscrittore\_Type/ProceduraNonTerminata**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common
type	<a href="#">DatoCB_Type</a>
facets	Kind Value pattern [01]

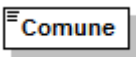
### element **Dati\_Sottoscrittore\_Type/FineProcedura**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common
type	<a href="#">DatoDT_Type</a>
facets	Kind Value pattern ((([0-9][12][0-9]3[01])([013578]10[12]\d{4}))) ((([0][1-9][12][0-9]30)([0469]11)\d{4}))) ((([0][1-9]1[0-9]2[0-8])([02]\d{4}))) ((29)(02)([02468][048]00))) ((29)(02)([13579][26]00))) ((29)(02)([0-9][0-9][0][48])) ((29)(02)([0-9][0-9][2468][048])) ((29)(02)([0-9][0-9][13579][26]))))

### complexType **Domicilio\_EE\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common
children	<a href="#">Comune</a> <a href="#">Provincia</a> <a href="#">CodiceComune</a> <a href="#">Indirizzo</a> <a href="#">Cap</a> <a href="#">DataVariazione</a>

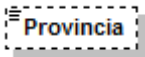
### element **Domicilio\_EE\_Type/Comune**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common
type	<a href="#">DatoAN_Type</a>
facets	Kind Value

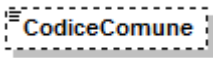


	pattern	(([0-9A-Z\-\]]&quot;){1}([ 0-9A-Z&amp;]]"[-\., /° ^\(\ )\ À É È Ì Ò Ù Ü &quot;;\\ / +)*
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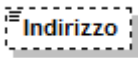
#### element **Domicilio\_EE\_Type/Provincia**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common
type	<a href="#">PE_Type</a>

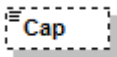
#### element **Domicilio\_EE\_Type/CodiceComune**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common
type	<a href="#">DatoAN_Type</a>
facets	Kind Value pattern (([0-9A-Z\-\]]&quot;){1}([ 0-9A-Z&amp;]]"[-\., /° ^\(\ )\ À É È Ì Ò Ù Ü &quot;;\\ / +)*

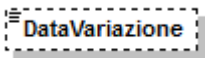
#### element **Domicilio\_EE\_Type/Indirizzo**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common
type	<a href="#">DatoAN_Type</a>
facets	Kind Value pattern (([0-9A-Z\-\]]&quot;){1}([ 0-9A-Z&amp;]]"[-\., /° ^\(\ )\ À É È Ì Ò Ù Ü &quot;;\\ / +)*

#### element **Domicilio\_EE\_Type/Cap**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common
type	<a href="#">DatoCP_Type</a>
facets	Kind Value pattern [0-9]{5}

#### element **Domicilio\_EE\_Type/DataVariazione**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common
type	<a href="#">DatoD6_Type</a>
facets	Kind Value pattern ((0[0-9])(1[0-2]))((19 20)[0-9][0-9])

### complexType **Domicilio\_Fiscale\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common
type	extension of <a href="#">Domicilio_Ita_Type</a>
children	<a href="#">Comune</a> <a href="#">Provincia</a> <a href="#">CodiceComune</a> <a href="#">Indirizzo</a> <a href="#">Cap</a> <a href="#">DataVariazione</a>

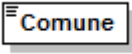
### element **Domicilio\_Fiscale\_Type/DataVariazione**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common				
type	<a href="#">DatoD6_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>((0[0-9]) (1[0-2]))((19 20)[0-9][0-9])</td> </tr> </tbody> </table>	Kind	Value	pattern	((0[0-9]) (1[0-2]))((19 20)[0-9][0-9])
Kind	Value				
pattern	((0[0-9]) (1[0-2]))((19 20)[0-9][0-9])				

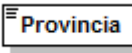
### complexType **Domicilio\_Ita\_Type**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common
children	<a href="#">Comune</a> <a href="#">Provincia</a> <a href="#">CodiceComune</a> <a href="#">Indirizzo</a> <a href="#">Cap</a>

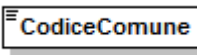
element **Domicilio\_Ita\_Type/Comune**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common				
type	<a href="#">DatoAN_Type</a>				
facets	<table border="1"> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>(([0-9A-Z\-\]]&amp;quot;){1}([ 0-9A-Z&amp;amp;:] ' \"- \"., / ° \"^\"\\( \\) À Ê É Ì Ò Ù Ü &amp;quot;; \\\"\\ \\+)*</td></tr> </table>	Kind	Value	pattern	(([0-9A-Z\-\]]&quot;){1}([ 0-9A-Z&amp;:] ' \"- \"., / ° \"^\"\\( \\) À Ê É Ì Ò Ù Ü &quot;; \\\"\\ \\+)*
Kind	Value				
pattern	(([0-9A-Z\-\]]&quot;){1}([ 0-9A-Z&amp;:] ' \"- \"., / ° \"^\"\\( \\) À Ê É Ì Ò Ù Ü &quot;; \\\"\\ \\+)*				

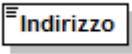
element **Domicilio\_Ita\_Type/Provincia**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common
type	<a href="#">PR_Type</a>

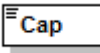
element **Domicilio\_Ita\_Type/CodiceComune**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common				
type	<a href="#">DatoAN_Type</a>				
facets	<table border="1"> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>(([0-9A-Z\-\]]&amp;quot;){1}([ 0-9A-Z&amp;amp;:] ' \"- \"., / ° \"^\"\\( \\) À Ê É Ì Ò Ù Ü &amp;quot;; \\\"\\ \\+)*</td></tr> </table>	Kind	Value	pattern	(([0-9A-Z\-\]]&quot;){1}([ 0-9A-Z&amp;:] ' \"- \"., / ° \"^\"\\( \\) À Ê É Ì Ò Ù Ü &quot;; \\\"\\ \\+)*
Kind	Value				
pattern	(([0-9A-Z\-\]]&quot;){1}([ 0-9A-Z&amp;:] ' \"- \"., / ° \"^\"\\( \\) À Ê É Ì Ò Ù Ü &quot;; \\\"\\ \\+)*				

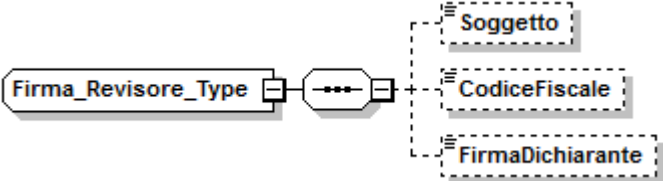
element **Domicilio\_Ita\_Type/Indirizzo**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common				
type	<a href="#">DatoAN_Type</a>				
facets	<table border="1"> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>(([0-9A-Z\-\]]&amp;quot;){1}([ 0-9A-Z&amp;amp;:] ' \"- \"., / ° \"^\"\\( \\) À Ê É Ì Ò Ù Ü &amp;quot;; \\\"\\ \\+)*</td></tr> </table>	Kind	Value	pattern	(([0-9A-Z\-\]]&quot;){1}([ 0-9A-Z&amp;:] ' \"- \"., / ° \"^\"\\( \\) À Ê É Ì Ò Ù Ü &quot;; \\\"\\ \\+)*
Kind	Value				
pattern	(([0-9A-Z\-\]]&quot;){1}([ 0-9A-Z&amp;:] ' \"- \"., / ° \"^\"\\( \\) À Ê É Ì Ò Ù Ü &quot;; \\\"\\ \\+)*				


element **Domicilio\_Ita\_Type/Cap**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common				
type	<a href="#">DatoCP_Type</a>				
facets	<table border="1"> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[0-9]{5}</td></tr> </table>	Kind	Value	pattern	[0-9]{5}
Kind	Value				
pattern	[0-9]{5}				

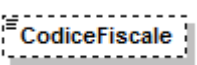
### complexType Firma\_Revisore\_Type

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common
children	<a href="#">Soggetto</a> <a href="#">CodiceFiscale</a> <a href="#">FirmaDichiarante</a>

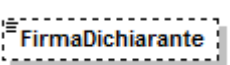
### element Firma\_Revisore\_Type/Soggetto

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common				
type	restriction of <a href="#">DatoNP_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[1-4]</td> </tr> </tbody> </table>	Kind	Value	pattern	[1-4]
Kind	Value				
pattern	[1-4]				

### element Firma\_Revisore\_Type/CodiceFiscale

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common				
type	<a href="#">DatoCF_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[0-9]{11}[A-Z]{6}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{3}[A-Z]{1}</td> </tr> </tbody> </table>	Kind	Value	pattern	[0-9]{11}[A-Z]{6}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{3}[A-Z]{1}
Kind	Value				
pattern	[0-9]{11}[A-Z]{6}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{3}[A-Z]{1}				


### element Firma\_Revisore\_Type/FirmaDichiarante

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common				
type	<a href="#">DatoCB_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[01]</td> </tr> </tbody> </table>	Kind	Value	pattern	[01]
Kind	Value				
pattern	[01]				


complexType **Firma\_Type**

diagram	<pre> classDiagram     class Firma_Type     class Firma     class CodiceFiscale     Firma_Type --&gt; Firma     Firma_Type --&gt; CodiceFiscale     </pre>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common
children	<a href="#">Firma</a> <a href="#">CodiceFiscale</a>

element **Firma\_Type/Firma**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common				
type	<a href="#">DatoCB_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[01]</td> </tr> </tbody> </table>	Kind	Value	pattern	[01]
Kind	Value				
pattern	[01]				

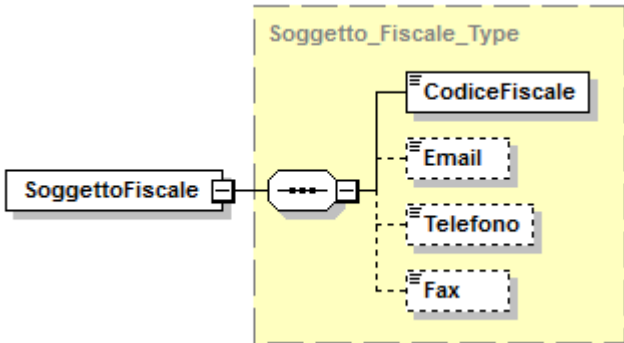
element **Firma\_Type/CodiceFiscale**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common				
type	restriction of <b>xs:string</b>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>(([0-9A-Z- ]&amp;quot;){0,1}([0-9A-Z&amp;amp; ' \"- \\. \\s / ° \\¥ \\€ \\À È É Ì Ò Ù Ü &amp;quot; \\\\\\\\ \\+)*</td> </tr> </tbody> </table>	Kind	Value	pattern	(([0-9A-Z- ]&quot;){0,1}([0-9A-Z&amp; ' \"- \\. \\s / ° \\¥ \\€ \\À È É Ì Ò Ù Ü &quot; \\\\\\\\ \\+)*
Kind	Value				
pattern	(([0-9A-Z- ]&quot;){0,1}([0-9A-Z&amp; ' \"- \\. \\s / ° \\¥ \\€ \\À È É Ì Ò Ù Ü &quot; \\\\\\\\ \\+)*				

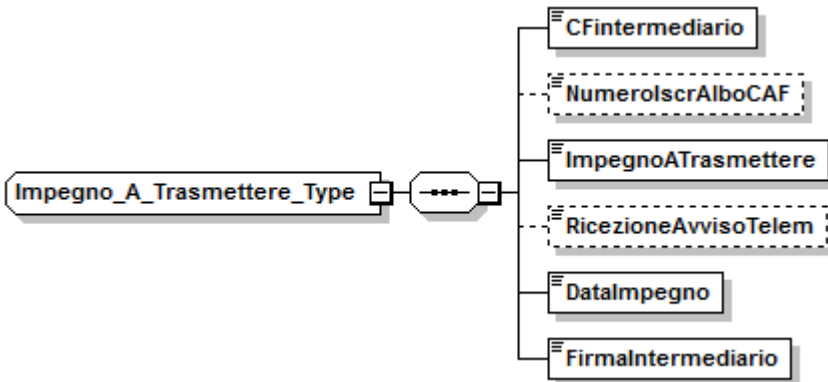
complexType **Frontespizio\_Type**

diagram	<pre> classDiagram     class Frontespizio_Type     class SoggettoFiscale     Frontespizio_Type "1" -- "3" SoggettoFiscale         </pre>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common
children	<a href="#">SoggettoFiscale</a>

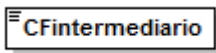
element **Frontespizio\_Type/SoggettoFiscale**

diagram	 <p>The diagram shows the <b>SoggettoFiscale</b> element (rectangle) connected to a container (octagon) which is linked to a dashed box labeled <b>Soggetto_Fiscale_Type</b>. Inside this box, the container is connected to four child elements: <b>CodiceFiscale</b> (solid rectangle), <b>Email</b> (dashed rectangle), <b>Telefono</b> (dashed rectangle), and <b>Fax</b> (dashed rectangle).</p>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common
type	<a href="#">Soggetto_Fiscale_Type</a>
children	<a href="#">CodiceFiscale</a> <a href="#">Email</a> <a href="#">Telefono</a> <a href="#">Fax</a>

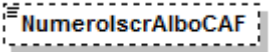
complexType **Impegno\_A\_Trasmettere\_Type**

diagram	 <p>The diagram shows the <b>Impegno_A_Trasmettere_Type</b> element (rounded rectangle) connected to a container (octagon), which is then connected to a vertical stack of six child elements: <b>CFintermediario</b> (solid rectangle), <b>NumerolscrAlboCAF</b> (dashed rectangle), <b>ImpegnoATrasmettere</b> (solid rectangle), <b>RicezioneAvvisoTelem</b> (dashed rectangle), <b>DataImpegno</b> (solid rectangle), and <b>FirmaIntermediario</b> (solid rectangle).</p>
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common
children	<a href="#">CFintermediario</a> <a href="#">NumerolscrAlboCAF</a> <a href="#">ImpegnoATrasmettere</a> <a href="#">RicezioneAvvisoTelem</a> <a href="#">DataImpegno</a> <a href="#">FirmaIntermediario</a>


element **Impegno\_A\_Trasmettere\_Type/CFintermediario**

diagram	 <p>The diagram shows the <b>CFintermediario</b> element (rectangle) with a small icon to its left.</p>				
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common				
type	<a href="#">DatoCF_Type</a>				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>pattern</td> <td>[0-9]{11}[A-Z]{6}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{3}[A-Z]{1}</td> </tr> </tbody> </table>	Kind	Value	pattern	[0-9]{11}[A-Z]{6}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{3}[A-Z]{1}
Kind	Value				
pattern	[0-9]{11}[A-Z]{6}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{2}[A-Z]{1}[0-9LMNPQRSTU]{3}[A-Z]{1}				

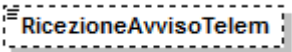
element **Impegno\_A\_Trasmettere\_Type/NumerolscrAlboCAF**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common				
type	restriction of <a href="#">DatoNU_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>(\[1-9][1-9])[0-9]*</td></tr> </table>	Kind	Value	pattern	(\[1-9][1-9])[0-9]*
Kind	Value				
pattern	(\[1-9][1-9])[0-9]*				


element **Impegno\_A\_Trasmettere\_Type/ImpegnoATrasmettere**

diagram									
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common								
type	restriction of <a href="#">DatoNP_Type</a>								
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>1 2</td></tr> <tr> <td>enumeration</td><td>1</td></tr> <tr> <td>enumeration</td><td>2</td></tr> </table>	Kind	Value	pattern	1 2	enumeration	1	enumeration	2
Kind	Value								
pattern	1 2								
enumeration	1								
enumeration	2								


element **Impegno\_A\_Trasmettere\_Type/RicezioneAvvisoTelem**

diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common				
type	<a href="#">DatoCB_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[01]</td></tr> </table>	Kind	Value	pattern	[01]
Kind	Value				
pattern	[01]				

element **Impegno\_A\_Trasmettere\_Type/DataImpegno**

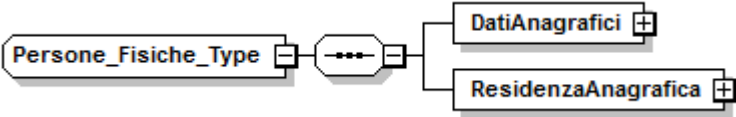
diagram					
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common				
type	<a href="#">DatoDT_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>((([01-9][12][0-9][301])(0[13578][1012]\d{4})))((([01-9][12][0-9][30](0[469][11]\d{4})))((([01-9][10-9][20-8])(02)\d{4})))((([29](02)([02468][048]00))((([29](02)([13579][26]00))((([29](02)([0-9][0-9][048]))((([29](02)([0-9][0-9][2468][048]))((([29](02)([0-9][0-9][13579][26]))))</td></tr> </table>	Kind	Value	pattern	((([01-9][12][0-9][301])(0[13578][1012]\d{4})))((([01-9][12][0-9][30](0[469][11]\d{4})))((([01-9][10-9][20-8])(02)\d{4})))((([29](02)([02468][048]00))((([29](02)([13579][26]00))((([29](02)([0-9][0-9][048]))((([29](02)([0-9][0-9][2468][048]))((([29](02)([0-9][0-9][13579][26]))))
Kind	Value				
pattern	((([01-9][12][0-9][301])(0[13578][1012]\d{4})))((([01-9][12][0-9][30](0[469][11]\d{4})))((([01-9][10-9][20-8])(02)\d{4})))((([29](02)([02468][048]00))((([29](02)([13579][26]00))((([29](02)([0-9][0-9][048]))((([29](02)([0-9][0-9][2468][048]))((([29](02)([0-9][0-9][13579][26]))))				

element **Impegno\_A\_Trasmettere\_Type/FirmaIntermediario**

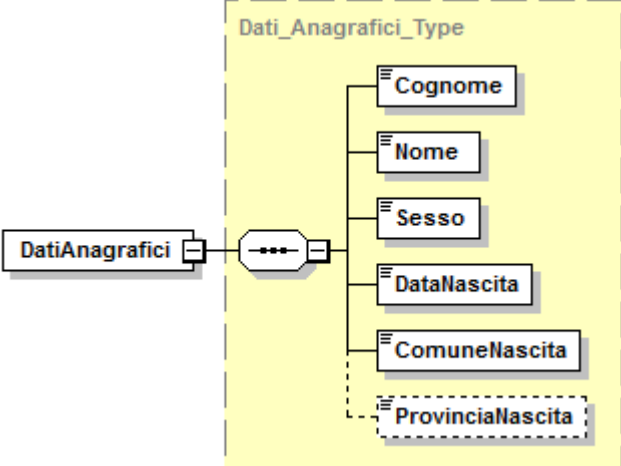
diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common
type	<a href="#">DatoCB_Type</a>

facets	Kind pattern	Value [01]
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### complexType **Persone\_Fisiche\_Type**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
children	<a href="#">DatiAnagrafici</a> <a href="#">ResidenzaAnagrafica</a>	

### element **Persone\_Fisiche\_Type/DatiAnagrafici**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
type	<a href="#">Dati_Anagrafici_Type</a>	
children	<a href="#">Cognome</a> <a href="#">Nome</a> <a href="#">Sesso</a> <a href="#">DataNascita</a> <a href="#">ComuneNascita</a> <a href="#">ProvinciaNascita</a>	



element **Persone\_Fisiche\_Type/ResidenzaAnagrafica**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common
type	<a href="#">Residenza_Anagrafica_Type</a>
children	<a href="#">Comune</a> <a href="#">Provincia</a> <a href="#">CodiceComune</a> <a href="#">Indirizzo</a> <a href="#">Cap</a> <a href="#">DataVariazione</a>

complexType **Residenza\_Anagrafica\_Type**

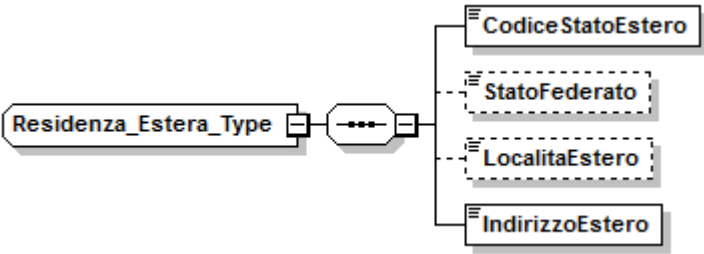
diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common
type	extension of <a href="#">Domicilio_Ita_Type</a>
children	<a href="#">Comune</a> <a href="#">Provincia</a> <a href="#">CodiceComune</a> <a href="#">Indirizzo</a> <a href="#">Cap</a> <a href="#">DataVariazione</a>

element **Residenza\_Anagrafica\_Type/DataVariazione**

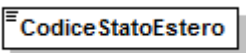
diagram	
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namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
type	<a href="#">DatoDT_Type</a>	
facets	Kind	Value
	pattern	((([0-9]{12}[0-9]{3}[01])(0[13578][1012]\d{4})) ((([0-9]{12}[0-9]{30}(0[469][11]\d{4})) ((([0-9]{12}[0-9]{2[0-8]})(02)\d{4})) ((29)(02)([02468][048]00)) ((29)(02)([13579][26]00)) ((29)(02)([0-9][0-9][0-9][0-9][0-9][0-9][2468][048])) ((29)(02)([0-9][0-9][13579][26])))))

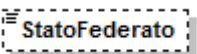
### complexType **Residenza\_Estera\_Type**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
children	<a href="#">CodiceStatoEstero</a> <a href="#">StatoFederato</a> <a href="#">LocalitaEstero</a> <a href="#">IndirizzoEstero</a>	

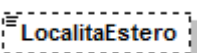
### element **Residenza\_Estera\_Type/CodiceStatoEstero**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
type	restriction of <a href="#">DatoAN_Type</a>	
facets	Kind	Value
	pattern	([0-9A-Z\-\-]{1}([ 0-9A-Z&amp;:] '[-\.,/ °\^\\(\ )À É Ê Ì Ò Ù Ü &quot;;\\ /+)*

### element **Residenza\_Estera\_Type/StatoFederato**

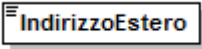
diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
type	restriction of <a href="#">DatoAN_Type</a>	
facets	Kind	Value
	pattern	([0-9A-Z\-\-]{1}([ 0-9A-Z&amp;:] '[-\.,/ °\^\\(\ )À É Ê Ì Ò Ù Ü &quot;;\\ /+)*

### element **Residenza\_Estera\_Type/LocalitaEstero**

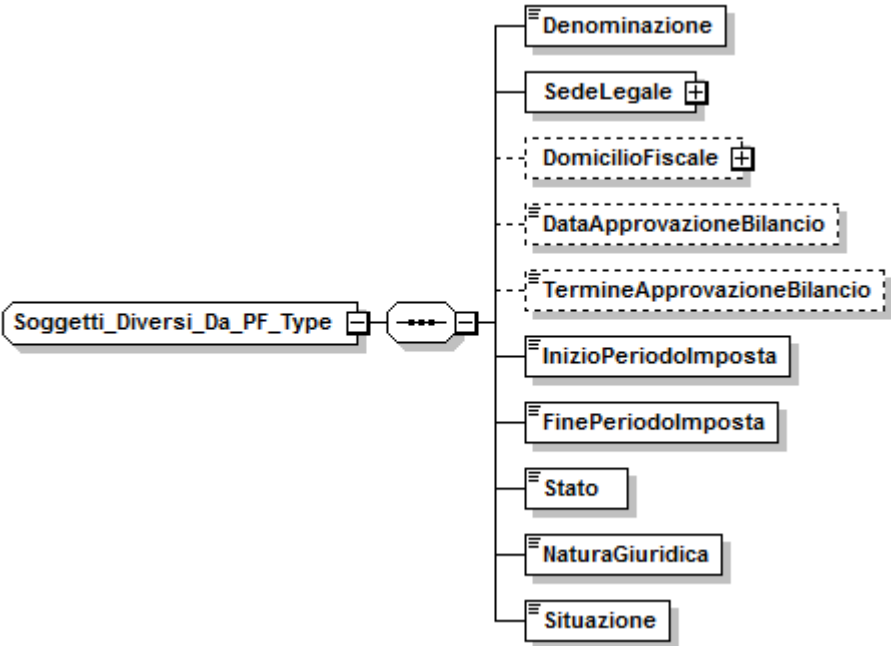
diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
type	<a href="#">DatoAN_Type</a>	

facets	Kind	Value
	pattern	(([0-9A-Z\-\_]&quot;){1}([ 0-9A-Z&amp;:] ' \"- \\. / ° '^\\"(\\) À É Ê Ì Ò Ù Ü &quot;; \\\" \\+)*


#### element **Residenza\_Estera\_Type/IndirizzoEstero**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
type	<a href="#">DatoAN_Type</a>	
facets	Kind	Value
	pattern	(([0-9A-Z\-\_]&quot;){1}([ 0-9A-Z&amp;:] ' \"- \\. / ° '^\\"(\\) À É Ê Ì Ò Ù Ü &quot;; \\\" \\+)*

#### complexType **Soggetti\_Diversi\_Da\_PF\_Type**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
children	<a href="#">Denominazione</a> <a href="#">SedeLegale</a> <a href="#">DomicilioFiscale</a> <a href="#">DataApprovazioneBilancio</a> <a href="#">TermineApprovazioneBilancio</a> <a href="#">InizioPeriodoImposta</a> <a href="#">FinePeriodoImposta</a> <a href="#">Stato</a> <a href="#">NaturaGiuridica</a> <a href="#">Situazione</a>	

#### element **Soggetti\_Diversi\_Da\_PF\_Type/Denominazione**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
type	<a href="#">DatoAN_Type</a>	
facets	Kind	Value
	pattern	(([0-9A-Z\-\_]&quot;){1}([ 0-9A-Z&amp;:] ' \"- \\. / ° '^\\"(\\) À É Ê Ì Ò Ù Ü &quot;; \\\" \\+)*

element **Soggetti\_Diversi\_Da\_PF\_Type/SedeLegale**

diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common
type	<a href="#">Domicilio EE Type</a>
children	<a href="#">Comune</a> <a href="#">Provincia</a> <a href="#">CodiceComune</a> <a href="#">Indirizzo</a> <a href="#">Cap</a> <a href="#">DataVariazione</a>

element **Soggetti\_Diversi\_Da\_PF\_Type/DomicilioFiscale**

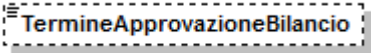
diagram	
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common
type	<a href="#">Domicilio Fiscale Type</a>
children	<a href="#">Comune</a> <a href="#">Provincia</a> <a href="#">CodiceComune</a> <a href="#">Indirizzo</a> <a href="#">Cap</a> <a href="#">DataVariazione</a>

element **Soggetti\_Diversi\_Da\_PF\_Type/DataApprovazioneBilancio**

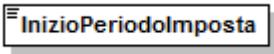
diagram	
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namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
type	<a href="#">DatoDT_Type</a>	
facets	Kind	Value
	pattern	((([0-9][1-9][12][0-9][3][01])(0[13578][10 12](\d{4})))((([0][1-9][12][0-9][30](0[469][11](\d{4})))((([0][1-9][1][0-9][2][0-8])(02)(\d{4})))((29)(02)([02468][048]00))((29)(02)([13579][26]00))((29)(02)([0-9][0-9][0][48]))((29)(02)([0-9][0-9][2468][048]))((29)(02)([0-9][0-9][13579][26])))))

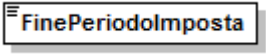
#### element **Soggetti\_Diversi\_Da\_PF\_Type/TermineApprovazioneBilancio**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
type	<a href="#">DatoDT_Type</a>	
facets	Kind	Value
	pattern	((([0-9][1-9][12][0-9][3][01])(0[13578][10 12](\d{4})))((([0][1-9][12][0-9][30](0[469][11](\d{4})))((([0][1-9][1][0-9][2][0-8])(02)(\d{4})))((29)(02)([02468][048]00))((29)(02)([13579][26]00))((29)(02)([0-9][0-9][0][48]))((29)(02)([0-9][0-9][2468][048]))((29)(02)([0-9][0-9][13579][26])))))


#### element **Soggetti\_Diversi\_Da\_PF\_Type/InizioPeriodoImposta**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
type	<a href="#">DatoDT_Type</a>	
facets	Kind	Value
	pattern	((([0-9][1-9][12][0-9][3][01])(0[13578][10 12](\d{4})))((([0][1-9][12][0-9][30](0[469][11](\d{4})))((([0][1-9][1][0-9][2][0-8])(02)(\d{4})))((29)(02)([02468][048]00))((29)(02)([13579][26]00))((29)(02)([0-9][0-9][0][48]))((29)(02)([0-9][0-9][2468][048]))((29)(02)([0-9][0-9][13579][26])))))

#### element **Soggetti\_Diversi\_Da\_PF\_Type/FinePeriodoImposta**

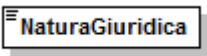
diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
type	<a href="#">DatoDT_Type</a>	
facets	Kind	Value
	pattern	((([0-9][1-9][12][0-9][3][01])(0[13578][10 12](\d{4})))((([0][1-9][12][0-9][30](0[469][11](\d{4})))((([0][1-9][1][0-9][2][0-8])(02)(\d{4})))((29)(02)([02468][048]00))((29)(02)([13579][26]00))((29)(02)([0-9][0-9][0][48]))((29)(02)([0-9][0-9][2468][048]))((29)(02)([0-9][0-9][13579][26])))))

#### element **Soggetti\_Diversi\_Da\_PF\_Type/Stato**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
type	<a href="#">Stato_Type</a>	
facets	Kind	Value

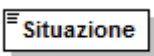
	pattern	[1-9]{1}[0-9]*
	enumeration	1
	enumeration	2
	enumeration	3
	enumeration	4

element **Soggetti\_Diversi\_Da\_PF\_Type/NaturaGiuridica**

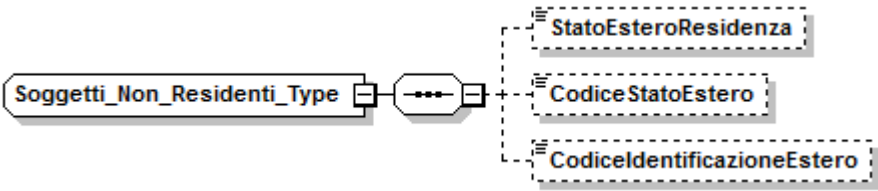
diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
type	<a href="#">Natura Giuridica Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*
	enumeration	1
	enumeration	2
	enumeration	3
	enumeration	4
	enumeration	5
	enumeration	6
	enumeration	7
	enumeration	8
	enumeration	9
	enumeration	10
	enumeration	11
	enumeration	12
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	enumeration	14
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	enumeration	53

	enumeration	54
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	enumeration	59

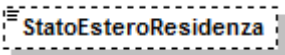
#### element **Soggetti\_Diversi\_Da\_PF\_Type/Situazione**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
type	<a href="#">Situazione_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*
	enumeration	1
	enumeration	2
	enumeration	3
	enumeration	4
	enumeration	5
	enumeration	6
	enumeration	7


#### complexType **Soggetti\_Non\_Residenti\_Type**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
children	<a href="#">StatoEsteroResidenza</a> <a href="#">CodiceStatoEstero</a> <a href="#">CodiceIdentificazioneEstero</a>	

#### element **Soggetti\_Non\_Residenti\_Type/StatoEsteroResidenza**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
type	<a href="#">DatoAN_Type</a>	
facets	Kind	Value
	pattern	([0-9A-Z-] &quot;){1}([ 0-9A-Z&amp;] ' \"- \"., /\" \"\\( \\) À É È Ì Ò Ù Ü &quot; \\\" \\+)*


#### element **Soggetti\_Non\_Residenti\_Type/CodiceStatoEstero**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	

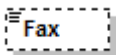




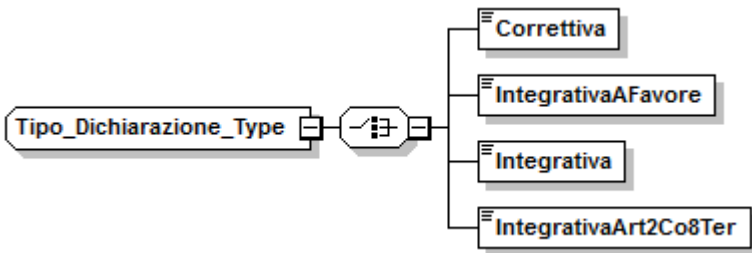
element **Soggetto\_Fiscale\_Type/Telefono**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
type	<a href="#">DatoTL_Type</a>	
facets	Kind pattern	Value [0-9]*


element **Soggetto\_Fiscale\_Type/Fax**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
type	<a href="#">DatoTL_Type</a>	
facets	Kind pattern	Value [0-9]*

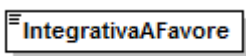
complexType **Tipo\_Dichiarazione\_Type**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
children	<a href="#">Correttiva</a> <a href="#">IntegrativaAFavore</a> <a href="#">Integrativa</a> <a href="#">IntegrativaArt2Co8Ter</a>	

element **Tipo\_Dichiarazione\_Type/Correttiva**


diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
type	<a href="#">DatoCB_Type</a>	
facets	Kind pattern	Value [01]

element **Tipo\_Dichiarazione\_Type/IntegrativaAFavore**

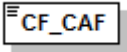
diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	



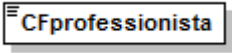
element **Visto\_Conformita\_Type/VistoCAF/CFResp**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
type	<a href="#">DatoCF_Type</a>	
facets	Kind	Value
	pattern	[0-9]{11}[A-Z]{6}[0-9LMNPQRSTUVWXYZ]{2}[A-Z]{1}[0-9LMNPQRSTUVWXYZ]{2}[A-Z]{1}[0-9LMNPQRSTUVWXYZ]{3}[A-Z]{1}

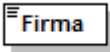
element **Visto\_Conformita\_Type/VistoCAF/CF\_CAF**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
type	<a href="#">DatoCN_Type</a>	
facets	Kind	Value
	pattern	[0-9]{11}

element **Visto\_Conformita\_Type/CFprofessionista**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
type	<a href="#">DatoCF_Type</a>	
facets	Kind	Value
	pattern	[0-9]{11}[A-Z]{6}[0-9LMNPQRSTUVWXYZ]{2}[A-Z]{1}[0-9LMNPQRSTUVWXYZ]{2}[A-Z]{1}[0-9LMNPQRSTUVWXYZ]{3}[A-Z]{1}

element **Visto\_Conformita\_Type/Firma**

diagram		
namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
type	<a href="#">DatoCB_Type</a>	
facets	Kind	Value
	pattern	[01]

simpleType **DatoAN\_Type**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:common	
type	restriction of <b>xs:string</b>	
facets	Kind	Value
	pattern	([0-9A-Z\-\_]\&quot;){1}([ 0-9A-Z&amp;:] ' \" data-bbox="194 801 721 816"/>

### simpleType **DatoCB12\_Type**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:common	
type	restriction of <b>xs:byte</b>	
facets	Kind pattern	Value [10]{12}

### simpleType **DatoCB\_Type**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:common	
type	restriction of <b>xs:byte</b>	
facets	Kind pattern	Value [01]

### simpleType **DatoCF\_Type**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:common	
type	restriction of <b>xs:string</b>	
facets	Kind pattern	Value [0-9]{11}[A-Z]{6}[0-9LMNPQRSTUVWXYZ]{2}[A-Z]{1}[0-9LMNPQRSTUVWXYZ]{2}[A-Z]{1}[0-9LMNPQRSTUVWXYZ]{3}[A-Z]{1}

### simpleType **DatoCN\_Type**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:common	
type	restriction of <b>xs:string</b>	
facets	Kind pattern	Value [0-9]{11}

### simpleType **DatoCP\_Type**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:common	
type	restriction of <b>xs:string</b>	
facets	Kind pattern	Value [0-9]{5}

### simpleType **DatoD6\_Type**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:common	
type	restriction of <b>xs:string</b>	
facets	Kind pattern	Value ((0[0-9]) (1[0-2]))((19 20)[0-9][0-9])

### simpleType **DatoDA\_Type**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:common	
type	restriction of <b>xs:string</b>	
facets	Kind pattern	Value (18 19 20)[0-9]{2}

### simpleType DatoDN\_Type

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:common	
type	restriction of <b>xs:string</b>	
facets	Kind pattern	Value (((0[1-9][12][0-9]3[01])(0[13578]1012)\d{4}))) ((0[1-9][12][0-9]30)(0[469]11)\d{4}))) ((0[1-9]1[0-9]2[0-8])(02)\d{4}))) ((29)(02)([02468][048]00))) ((29)(02)([13579][26]00))) ((29)(02)([0-9][0-9][0][48])) ((29)(02)([0-9][0-9][2468][048])) ((29)(02)([0-9][0-9][13579][26]))))

### simpleType DatoDT\_Type

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:common	
type	restriction of <b>xs:string</b>	
facets	Kind pattern	Value (((0[1-9][12][0-9]3[01])(0[13578]1012)\d{4}))) ((0[1-9][12][0-9]30)(0[469]11)\d{4}))) ((0[1-9]1[0-9]2[0-8])(02)\d{4}))) ((29)(02)([02468][048]00))) ((29)(02)([13579][26]00))) ((29)(02)([0-9][0-9][0][48])) ((29)(02)([0-9][0-9][2468][048])) ((29)(02)([0-9][0-9][13579][26]))))

### simpleType DatoEM\_Type

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:common	
type	restriction of <b>xs:string</b>	
facets	Kind pattern	Value [a-zA-Z0-9._%'\-&quot;?^~=]+@[a-zA-Z0-9.\-]+\.[a-zA-Z]{2,4}

### simpleType DatoGA\_Type

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:common	
type	restriction of <b>xs:string</b>	
facets	Kind pattern	Value [1-9]([1-9][0-9]) ([12][0-9][0-9]) (3[0-5][0-9]) (36[0-5])

### simpleType DatoN1\_Type

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:common	
type	restriction of <b>xs:string</b>	
facets	Kind pattern	Value [1-9]

### simpleType DatoNP\_Type

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:common	
type	restriction of <b>xs:string</b>	
facets	Kind pattern	Value [1-9]{1}[0-9]*

### simpleType **DatoNU\_Type**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:common				
type	restriction of <b>xs:string</b>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>(\[1-9\] [1-9])[0-9]*</td></tr> </table>	Kind	Value	pattern	(\[1-9\] [1-9])[0-9]*
Kind	Value				
pattern	(\[1-9\] [1-9])[0-9]*				

### simpleType **DatoPC\_Type**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:common				
type	restriction of <b>xs:string</b>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[0-9]?[0-9](, d{1,3})? 100(,0{1,3})?</td></tr> </table>	Kind	Value	pattern	[0-9]?[0-9](, d{1,3})? 100(,0{1,3})?
Kind	Value				
pattern	[0-9]?[0-9](, d{1,3})? 100(,0{1,3})?				

### simpleType **DatoPI\_Type**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:common				
type	restriction of <b>xs:string</b>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[0-7][0-9]{10}</td></tr> </table>	Kind	Value	pattern	[0-7][0-9]{10}
Kind	Value				
pattern	[0-7][0-9]{10}				

### simpleType **DatoQU\_Type**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:common				
type	restriction of <b>xs:string</b>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[0-9]+([0-9]{1,5})?</td></tr> </table>	Kind	Value	pattern	[0-9]+([0-9]{1,5})?
Kind	Value				
pattern	[0-9]+([0-9]{1,5})?				

### simpleType **DatoTL\_Type**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:common				
type	restriction of <b>xs:string</b>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[0-9]*</td></tr> </table>	Kind	Value	pattern	[0-9]*
Kind	Value				
pattern	[0-9]*				

### simpleType **DatoVP\_Type**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:common				
type	restriction of <b>xs:string</b>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>[0-9]+,[0-9]{2}</td></tr> </table>	Kind	Value	pattern	[0-9]+,[0-9]{2}
Kind	Value				
pattern	[0-9]+,[0-9]{2}				

### simpleType **Casella\_Quadro\_Type**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common				
type	restriction of <a href="#">DatoAN_Type</a>				
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>pattern</td><td>(([0-9A-Z-] &amp;quot;){1}([ 0-9A-Z&amp;amp;] " -\. _ /° ^\ ( )À È É Ì Ò Ù Ü &amp;quot; \\N \\+)*</td></tr> </table>	Kind	Value	pattern	(([0-9A-Z-] &quot;){1}([ 0-9A-Z&amp;] " -\. _ /° ^\ ( )À È É Ì Ò Ù Ü &quot; \\N \\+)*
Kind	Value				
pattern	(([0-9A-Z-] &quot;){1}([ 0-9A-Z&amp;] " -\. _ /° ^\ ( )À È É Ì Ò Ù Ü &quot; \\N \\+)*				

	enumeration	0
	enumeration	1
	enumeration	2
	enumeration	3

### simpleType **Codice\_Carica\_Type**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
type	restriction of <a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*
	enumeration	1
	enumeration	2
	enumeration	3
	enumeration	4
	enumeration	5
	enumeration	6
	enumeration	7
	enumeration	8
	enumeration	9
	enumeration	10
	enumeration	11
	enumeration	12
	enumeration	13
	enumeration	14
	enumeration	15

### simpleType **Codice\_Regione\_Type**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
type	restriction of <a href="#">DatoAN_Type</a>	
facets	Kind	Value
	pattern	([0-9A-Z\-\_]\&quot;){1}([ 0-9A-Z&amp;]\ '\- \., /° ^\ (\ )À È É Ì Ò Ù Ü \&quot; \\ / +)*
	enumeration	1
	enumeration	2
	enumeration	3
	enumeration	4
	enumeration	5
	enumeration	6
	enumeration	7
	enumeration	8
	enumeration	9
	enumeration	10
	enumeration	11
	enumeration	12
	enumeration	13
	enumeration	14
	enumeration	15
	enumeration	16
	enumeration	17
	enumeration	18
	enumeration	19
	enumeration	20
	enumeration	21

### simpleType **Natura\_Giuridica\_Type**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
type	restriction of <a href="#">DatoNP_Type</a>	

facets	Kind	Value
	pattern	[1-9]{1}[0-9]*
	enumeration	1
	enumeration	2
	enumeration	3
	enumeration	4
	enumeration	5
	enumeration	6
	enumeration	7
	enumeration	8
	enumeration	9
	enumeration	10
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	enumeration	57
	enumeration	58
	enumeration	59

#### simpleType Sesso\_Type

namespace	urn:www.agenziaentrategov.it:specificheTecniche:sco:common	
type	restriction of <a href="#">DatoAN_Type</a>	
facets	Kind	Value
	pattern	([0-9A-Z\-\_] &quot;){1}([ 0-9A-Z&amp;] '\ -\ \. / ° ^\ \\( \) À È É Ì Ò Ù Ü &quot; \\  \+)*
	enumeration	M



	enumeration	F
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### simpleType **Situazione\_Type**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
type	restriction of <a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*
	enumeration	1
	enumeration	2
	enumeration	3
	enumeration	4
	enumeration	5
	enumeration	6
	enumeration	7

### simpleType **Stato\_Type**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
type	restriction of <a href="#">DatoNP_Type</a>	
facets	Kind	Value
	pattern	[1-9]{1}[0-9]*
	enumeration	1
	enumeration	2
	enumeration	3
	enumeration	4

### simpleType **Eventi\_Ecc\_Type**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:sco:common	
type	restriction of <b>xs:string</b>	
facets	Kind	Value
	enumeration	1
	enumeration	2
	enumeration	3
	enumeration	4

### simpleType **Estero**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:common	
type	restriction of <b>xs:string</b>	
facets	Kind	Value
	enumeration	EE

### simpleType **PE\_Type**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:common	
type	union of ( <a href="#">ProvinciItaliane</a> , <a href="#">Estero</a> )	

### simpleType **PN\_Type**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:common
type	union of ( <a href="#">ProvincieItaliane</a> , <a href="#">ProvincieCroate</a> , <a href="#">Esterio</a> , <a href="#">ProvincieSoppresse</a> )

### simpleType **PR\_Type**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:common
type	union of ( <a href="#">ProvincieItaliane</a> )

### simpleType **ProvincieCroate**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:common								
type	restriction of <b>xs:string</b>								
facets	<table> <thead> <tr> <th>Kind</th><th>Value</th></tr> </thead> <tbody> <tr> <td>enumeration</td><td>FU</td></tr> <tr> <td>enumeration</td><td>PL</td></tr> <tr> <td>enumeration</td><td>ZA</td></tr> </tbody> </table>	Kind	Value	enumeration	FU	enumeration	PL	enumeration	ZA
Kind	Value								
enumeration	FU								
enumeration	PL								
enumeration	ZA								

### simpleType **ProvincieItaliane**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:common																																																																						
type	restriction of <b>xs:string</b>																																																																						
facets	<table> <thead> <tr> <th>Kind</th><th>Value</th></tr> </thead> <tbody> <tr><td>enumeration</td><td>AG</td></tr> <tr><td>enumeration</td><td>AL</td></tr> <tr><td>enumeration</td><td>AN</td></tr> <tr><td>enumeration</td><td>AO</td></tr> <tr><td>enumeration</td><td>AP</td></tr> <tr><td>enumeration</td><td>AQ</td></tr> <tr><td>enumeration</td><td>AR</td></tr> <tr><td>enumeration</td><td>AT</td></tr> <tr><td>enumeration</td><td>AV</td></tr> <tr><td>enumeration</td><td>BA</td></tr> <tr><td>enumeration</td><td>BG</td></tr> <tr><td>enumeration</td><td>BI</td></tr> <tr><td>enumeration</td><td>BL</td></tr> <tr><td>enumeration</td><td>BN</td></tr> <tr><td>enumeration</td><td>BO</td></tr> <tr><td>enumeration</td><td>BR</td></tr> <tr><td>enumeration</td><td>BS</td></tr> <tr><td>enumeration</td><td>BT</td></tr> <tr><td>enumeration</td><td>BZ</td></tr> <tr><td>enumeration</td><td>CA</td></tr> <tr><td>enumeration</td><td>CB</td></tr> <tr><td>enumeration</td><td>CE</td></tr> <tr><td>enumeration</td><td>CH</td></tr> <tr><td>enumeration</td><td>CI</td></tr> <tr><td>enumeration</td><td>CL</td></tr> <tr><td>enumeration</td><td>CN</td></tr> <tr><td>enumeration</td><td>CO</td></tr> <tr><td>enumeration</td><td>CR</td></tr> <tr><td>enumeration</td><td>CS</td></tr> <tr><td>enumeration</td><td>CT</td></tr> <tr><td>enumeration</td><td>CZ</td></tr> <tr><td>enumeration</td><td>EN</td></tr> <tr><td>enumeration</td><td>FC</td></tr> <tr><td>enumeration</td><td>FE</td></tr> </tbody> </table>	Kind	Value	enumeration	AG	enumeration	AL	enumeration	AN	enumeration	AO	enumeration	AP	enumeration	AQ	enumeration	AR	enumeration	AT	enumeration	AV	enumeration	BA	enumeration	BG	enumeration	BI	enumeration	BL	enumeration	BN	enumeration	BO	enumeration	BR	enumeration	BS	enumeration	BT	enumeration	BZ	enumeration	CA	enumeration	CB	enumeration	CE	enumeration	CH	enumeration	CI	enumeration	CL	enumeration	CN	enumeration	CO	enumeration	CR	enumeration	CS	enumeration	CT	enumeration	CZ	enumeration	EN	enumeration	FC	enumeration	FE
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enumeration	MN
enumeration	MO
enumeration	MS
enumeration	MT
enumeration	NA
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enumeration	NU
enumeration	OG
enumeration	OR
enumeration	OT
enumeration	PA
enumeration	PC
enumeration	PD
enumeration	PE
enumeration	PG
enumeration	PI
enumeration	PN
enumeration	PO
enumeration	PR
enumeration	PT
enumeration	PU
enumeration	PV
enumeration	PZ
enumeration	RA
enumeration	RC
enumeration	RE
enumeration	RG
enumeration	RI
enumeration	RM
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enumeration	RO
enumeration	SA
enumeration	SI
enumeration	SO
enumeration	SP
enumeration	SR
enumeration	SS
enumeration	SV
enumeration	TA
enumeration	TE
enumeration	TN
enumeration	TO
enumeration	TP
enumeration	TR
enumeration	TS
enumeration	TV
enumeration	UD
enumeration	VA

	enumeration	VB
	enumeration	VC
	enumeration	VE
	enumeration	VI
	enumeration	VR
	enumeration	VS
	enumeration	VT
	enumeration	VV

#### simpleType **ProvinciaSoppressa**

namespace	urn:www.agenziaentrate.gov.it:specificheTecniche:common	
type	restriction of <b>xs:string</b>	
facets	Kind	Value
	enumeration	FO
	enumeration	PS