



SECTION RB — PROPERTY INCOME (REDDITI DEI FABBRICATI)

Filing guide 2026 — REDDITI PF form

QUICK SUMMARY

RB1-RB9

Lines for each property

Sec. I-III

Sections of Section RB

Col. 2

Usage code

CIN

Mandatory from 2025

PROPERTY USAGE CODES (COLUMN 2)

CODE	DESCRIPTION
1	Primary residence
2	Property held at disposal (not let, not primary residence)
3	Let at market rate
4	Let at legally determined rent
5	Accessory to primary residence (garage, cellar...)
6	Partly used as primary residence + professional activity
8	Agreed rent (high-density areas / earthquake zones)
9	Other cases / accessory to short-let property
10	Free loan to family member or co-owner uses as primary residence
11	Primary residence partly let at market rate
14	Abruzzo: let to earthquake-affected residents
15	Abruzzo: free loan (comodato d'uso)

RENTAL INCOME CODES AND PERCENTAGES (COLUMNS 5-6)

CODE	REGIME	TAXABLE INCOME
1	Standard taxation	95% of rental income
2	Standard taxation	75% — Venice/Giudecca/Murano/Burano
3	Flat tax (cedolare secca)	100% of rental income
4	Standard taxation	65% — listed / historic property

FLAT TAX (CEDOLARE SECCA): RATES (COLUMN 11)

21%	Standard rental at market rate
10%	Agreed rent (high-density residential areas)
26%	Short-term let — from the 2nd property in the year

IMU SPECIAL CASES (COLUMN 12) — IMU/IRPEF SUBSTITUTION EFFECT

1	Property other than primary residence: IMU-exempt → subject to IRPEF
2	Primary residence & accessories subject to IMU (luxury: A/1, A/8, A/9)
3	Unlet property in same municipality as primary residence → IRPEF at 50%

SPECIAL CASES (COLUMN 7)

1	Property destroyed or uninhabitable due to earthquake / natural disaster
3	Uninhabitable unit with pending cadastral value revision
4	Let property for which rent has not been received
5	Co-owned property let to one of the owners
6	Rent reduced by renegotiation without notifying Revenue Agency
7	Renegotiation + arrears + eviction notice + no notification to Revenue Agency
8	Rent reduced by renegotiation: property let to a co-owner

HOW TO REPORT IN YOUR TAX RETURN

REDDITI PF form → Section RB → Part I → Lines RB1-RB9

One line per property · Multiple lines for same property: tick the CONTINUATION box

▲ **Income columns 13-19 must only be completed on the FIRST line for each property**

NATIONAL IDENTIFICATION CODE (CIN) — PART III

Mandatory from 1 January 2025 — lines RB24 and RB25

Applies to: tourist lets · short-term lets · hotel and non-hotel accommodation

CIN is issued by the Ministry of Tourism — failure to declare: administrative penalties