LUCA MARIOTTI

Certified Public Accountant – Legal Auditor

DETAILS

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DATE AND PLACE OF BIRTH
October 20, 1960, Florence

NATIONALITY
Italian

LINK

studio tributario Mariotti Firenze

iltributo

tributo CENTRO STUDI

LANGUAGES

Italian ●●●●●

English ●●●●○

PROFESSIONAL EXPERIENCE

Owner of Independent Firm Florence
1991 — Present

Professional firm specializing in legal and tax matters. The practice manages accounting, financial statements, and tax and corporate requirements for organizations and companies, distinguished by over twenty years of expertise in litigation assistance and representation in tax disputes.

President of the Association "IlTributo.it" Florence
2014 — Present

Association dedicated to the study and dissemination of tax information. Free online newsletters and resources on tax and tax law for members. Editor of the association's online tax journal. The cultural association is officially recognized as a Social Promotion Association by the Municipality of Florence.

PROFESSIONAL APPOINTMENTS

Chair, Tax Litigation and Dispute Resolution Study Committee, Florence Association of Chartered Accountants and Accounting Experts 2023 — Present

Research and analysis of the field, and coordination of conferences and training activities for members of the Florence and Tuscany ODCEC

ODCEC Florence Representative, Commission for Free Tax Legal Aid at the Tax Justice Court of Second Instance, Tuscany

2023 — Present

President, Course on Direct and Indirect Taxation, Florence Association of Chartered Accountants and Accounting Experts
2017 — Present
Planning and coordination of conferences and training events for ODCEC Florence members.

Coordinator and Co-Manager, ODCEC Florence
2005 — 2017
Regarding the "Tax Assessment and Litigation" course at the Florence Association of Chartered Accountants Foundation: initially served as Course President, and later as co-manager following the merger with the corresponding Study Committee.

Editor-in-Chief, "IlTributo.it"
2014 — Present
The journal has been published regularly on a monthly basis since September 2014. Every day, at least one new update appears on the website, usually a short commentary on a recent tax ruling. Currently, the site hosts a database of around 4,500 articles. In 2021, the journal was officially registered at the Florence Court under No. 6150 dated 09/23/2021.

Member of the Study Committee – Tax Assessment and Litigation, ODCEC Florence

1993 — 2005

Coordinated conferences and training events for ODCEC Florence members

Lecturer in Tax Law, Professional Training Center of the Province of Florence

1990 — 2003

The courses, funded by the European Social Fund, were specifically tailored for accounting diploma holders and economics graduates. In 2003, the Center closed and training was transferred to private institutions.

Bankruptcy Trustee at the Court of Florence

1991 — Present

Registered with the Official Register of Technical Consultants of the Court of Florence

EDUCATION AND TRAINING

Certified Public Accountant Qualification

1990

Registered with the Florence Board of Chartered Accountants under no. 647/A and listed in the Register of Legal Auditors pursuant to Legislative Decree 27/01/2010 no. 39, no. 86748.

Bachelor's Degree in Economics and Business, University of Florence

1982 — 1987

Graduated with honors: 110/110

PUBLICATIONS AND CONFERENCES

Books & Monographs

I. **Resolving Pending Tax Disputes – Key Insights Ahead of the September 30, 2023 Deadline, FiscoeTasse - Maggioli, August 2023 - ISBN: 9788891664969**
II. **Superbonus 110% - The Definitive Guide, 2nd Edition - Updated as of August 2021), Il Tributo, September 2021 – pp. 306 – ISBN B09FQC15T9**
III. **Superbonus 110% - The Definitive Guide - Updated to the 2021 Budget Law L.178/2020, Il Tributo, February 2021 - ISBN: 9788894391084**
IV. **Preliminary Tax Proceedings and Preventive Contradiction – 2nd Edition: From "sopropè" to Law of June 28, 2019, No. 58, FiscoeTasse – Maggioli, September 2019 ISBN 9788868058357**
V. **Commentary on Tax Law. Summarized and annotated rulings by topic, 3 volumes, Il Tributo, September 2018 - ISBN: 9788868055608**
VI. **Preliminary Tax Proceedings and Preventive Contradiction - A regulatory and case law guide for taxpayer defense, FiscoeTasse - Maggioli, September 2017 - ISBN: 9788868055608**

Lectures, Conferences, and Courses

1. *The appeals process and general methods of contestation*, Conference: The New Tax Litigation – Auditorium Banca Toscana, Florence – November 24, 1996.
2. *Taxpayer Statute: A Critical Review of New Defense Opportunities*, Presentation at the Study Evening of the Florence Association of Chartered Accountants – November 13, 2000.
3. *Violations Due to Formal Irregularities. The Taxpayer Statute. Clarifications from the Revenue Agency*, Presentation at the Study Evening of the Florence Association of Chartered Accountants – September 25, 2001.
4. *Conference: Sector Studies – Declarative Requirements and Implications for Assessment*, Chair of the Organizing Committee, Auditorium Banca Toscana, Florence – June 16, 2006.
5. *Conference: Rulings – Types and Practical Implications*, Committee Chair

Organizer and coordinator of proceedings, Auditorium Banca CR Firenze, Via dei Pucci, Florence – December 19, 2006.

6. *The applicable requirements and grounds for exclusion, Conference on Shell Companies*, Aula Magna, Social Sciences Campus, University of Florence – June 1, 2007.
7. *Conference on Common Law Corporate Structures and Trusts in International Tax Planning*, Opening remarks and coordination of proceedings, Auditorium Banca CR Firenze, Via dei Pucci, Florence – December 2007.
8. *Tax self-defense: recent developments in the regulations*, Course on assessment and litigation at the Order of Chartered Accountants and Accounting Experts of Florence – December 17, 2008.
9. *The evolution of presumptions in the context of bank audits*, Conference on Presumptive Assessment Methods, Order of Chartered Accountants and Accounting Experts of Florence – May 6, 2009.
10. *The impact of Law 69/2009 on tax litigation proceedings*, Conference on Civil Procedure Reform: Implications for Tax Litigation, Order of Chartered Accountants and Accounting Experts of Florence – September 2009.
11. *Tax avoidance: history and current perspectives*, Conference on Sham Transactions and Tax Avoidance, Order of Chartered Accountants and Accounting Experts of Florence – May 11, 2011.
12. Conference *The new scenarios of presumptive tax assessment and the additional penalty of suspension*, Organization of proceedings, Independent Bar Association, Hotel Mediterraneo, Florence – October 4, 2011.
13. *Guided overview of the income tax return*, Conference on Marriage and Assets, National Family Law Observatory, Hotel Airone, Grosseto – June 7, 2012.
14. *Simplified income assessment*, Assets and Taxation Conference, Banca Mediolanum, Florence – May 10, 2013.
15. *Sector-based income assessment*, Conference: Professional Assessments in Light of Recent Legislative and Jurisprudential Developments, Independent Legal Association, Auditorium Cassa di Risparmio di Firenze – June 11, 2013.
16. *Financial investigations and shifting the burden of proof*, Master's in Tax and Criminal Tax Law, Florence Bar Association & Tax Criminal Law Center, Auditorium Banca CR Firenze via dei Pucci, Florence – October 28, 2013.
17. *Recognition of tax credits for years when the tax return was not filed*, Study Conference, Florence Foundation of Certified Public Accountants and Tax Experts – November 19, 2013.
18. *Recognition of accrued tax credits for years when the tax return was omitted*, Study Conference: Taxpayer Credits and Debts to the Treasury, Novotel, Sesto Fiorentino (Florence) – February 27, 2014.
19. *Tax assessment activities and bank investigations: the nuanced role of evidence in tax litigation*, Master's in Tax and Criminal Tax Law, Auditorium Banca CR Firenze via dei Pucci, Florence – February 13, 2005.
20. *The significance of taxpayer statements given during audits, Conference on New Criminal Tax Offenses*, Independent Legal Association Florence & Center for Criminal Tax Law, Luigi Russo Cultural Center, Pietrasanta (LU) – December 4, 2015.
21. *Updates to tax collection procedures following Legislative Decree September 24, 2015, No. 159*, Study Conference – "Recent legislative changes in tax penalties, rulings, disputes, and collections," Florence Association of Chartered Accountants – April 7, 2016.
22. *The 'After Us' Law and the Use of Trusts*, Discussion for the International Day of Persons with Disabilities, City of Prato, Council Chamber – December 3, 2016.
23. "*The adversarial process in tax proceedings: Italian distinctions compared to Europe; core principles and legal disputes"*. Invited by organizer Dr. Raffaele DI RUBERTO to present on "*The burden of proof: the Kamino International case and its pretextual issues*" July 11, 2017 – CTP of Rome.
24. *The current state of the internal adversarial procedure in tax law*, presented at the Conference at the Florence Association of Chartered Accountants – September 11, 2017.
25. "*Lease agreements, tax requirements, and compliance*," presented at the conference "Legal Perspectives on Leasing in Light of the Supreme Court's Joint Sections Decision," University of Florence at the Social Sciences Campus in Novoli, January 28, 2018.
26. "*Cryptocurrency Taxation*" Conference on "Blockchain and Cryptocurrencies"

University of Florence, Social Sciences Campus in Novoli, July 4, 2018.

27. "*Preliminary Adversarial Proceedings in Tax Law*" Florence Bar Association - Master's in Tax and Criminal Tax Law: Presentation on October 4, 2018 at the Auditorium of Cassa di Risparmio di Firenze, Via F. Portinari, Florence

28. "*Tax Decree and the New Budget Law: The Most Important Updates for Attorneys (and Professionals in General)*" - Florence Bar Association. Dr. Mariotti chairs and coordinates the proceedings. Florence, January 18, 2019 at the Auditorium of Cassa di Risparmio di Firenze, Via F. Portinari, Florence.

29. "*Taxpayer Statute and Guarantee Principles in Light of Recent Case Law*" Florence, July 4, 2019 at the Florence Association of Chartered Accountants. Presentation on "The Preliminary Proceedings Phase."

30. "*The 110% Bonus*" October 6, 2020 at the Florence Association of Chartered Accountants (online). Presentation on "Key Rules and Reference Regulations."

31. Main Aspects of the 110% Superbonus, presentation at the webinar "*The 110% Superbonus: Let's Make It Clear!* " - Florence Chamber of Commerce - December 15, 2020.

32. The construction sector and related "bonuses", presentation at the webinar "*Main Fiscal Updates in the 2021 Budget Law (Law 178/2020)*" - Continuing education course, Foundation and Order of DCEC Florence - Live broadcast on www.unoformat.it - February 10, 2021.

33. Fiscal Aspects of Negative Goodwill (badwill), presentation at the webinar "*Current Issues in the Area of Registration Tax*" - Continuing education course, Foundation and Order of DCEC Florence - Live on www. unoformat.it- April 6, 2021.

34. Implementation of Article 11 of the directive in Italy, presentation at the webinar "VAT Group and Group VAT" - Foundation for Legal Training of the Florence Bar Association - September 22, 2021.

35. *Superbonus 110% in the TUSCANY REGION* – October 25, 2021 – Accredited training event by the Provincial College of Surveyors and Graduate Surveyors of Pistoia, ODCEC Florence, National Council of Industrial Experts – presentation on the latest Superbonus 110% rulings.

36. *Intra-community VAT transfers – practical challenges* – May 16, 2022 – Continuing education course by the Foundation and Order of Chartered Accountants of Florence – live broadcast on www.unoformat.it .

37. *Subjectively non-existent transactions – tax aspects* – June 13, 2022 – Accredited training event by the Foundation and Order of Chartered Accountants of Florence – live broadcast on the webinar platform of the journal "Il Tributo"

38. Written testimony – November 23, 2022 – "*The reform of the tax process"* Continuing education course by the Foundation and Order of Chartered Accountants of Florence – live broadcast on www.unoformat.it .

39. The latest practices of the Revenue Agency regarding inheritance and donations – March 31, 2023 University of Florence, "*Postgraduate specialization course: inheritance, new families, digital legacy*".

40. *Resolving pending tax disputes* – April 19, 2023 – Foundation of Chartered Accountants of Florence, accredited training event on "La Tregua Fiscale 2023"

41. Review of subjectively non-existent transactions – June 15, 2023 "*Fifty years since the introduction of value-added tax in our legal system*" Study evening in memory of Enrico Fazzini with presentation of the award named in his honor – Conference Room, Novoli University Campus

42. *Tax litigation in light of recent case law* – November 14, 2023, Florence Association of Certified Public Accountants Event: Accredited training on "Tax Jurisprudence 2023"

43. VAT: In-depth analysis of specific types of transactions – "Il Tributo" Webinar accredited by the Association of Chartered Accountants – Presentation on "*Intra-community sales and fictitious transactions: consequences and legal defenses for VAT recovery*"

44. "T*he new tax litigation process: A professional opportunity for accountants. Key updates from Legislative Decree 220/2023*." April 17, 2024, Florence Association of Certified Public AccountantsAccredited training event

45. "Tax Penalty Reform" – Presentation: "Adjusting Penalties" September 16, 2024, Florence Association of Certified Public AccountantsAccredited training event

46. "Tax Reform: Current Overview" – October 30, 2024, Celebrating ten years of "Il Tributo" journal, with guests Prof. Pasquale Russo, Prof. Alessandro Pistolesi, Attorney Alessandro Traversi, and Dr. Luciano Sorgato – Florence Association of Certified Public Accountants, accredited training event.

47. "Tax Jurisprudence 2024" – January 10, 2025 – Florence Association of Certified Public Accountants, accredited training event

48. "Preliminary adversarial proceedings after the reform of the Taxpayer's Bill of Rights" – November 26, 2025 – Florence Association of Certified Public Accountants, accredited training event

Publications

1. "***Brief Thoughts on Sector Studies***," IL FISCO 46/1999, pp. 14351-54.
2. "***Brief Remarks on the World of Work in the IRAP Universe***," IL FISCO 5/2000, pp. 1369-71.
3. "***Another (Avoidable) Tax Automatism: Estate Taxation of Minority Shareholdings***" IL FISCO 21/2000 p. 6976-80.
4. "***Regulatory Entropy of the '90s: Reflections on Synthetic Assessment of Direct Taxes***" IL FISCO 36/2000 pp. 11100-06.
5. "***Key Features of Appeals before the Tax Commissions Concerning Cadastral Classification Acts***" IL GEOMETRA - Information Journal of the College of Surveyors of the Province of Florence n. 9/10 2000 pp. 27-30.
6. "***Law of July 27, 2000, No. 212. First Critical Considerations***" INFORMAZIONI - Journal of the Union of Young Chartered Accountants n. 35, published March 2001, pp. 4-11.
7. "***Judicial Review of Business Choices in Tax Matters in Recent Supreme Court Case Law***" IL FISCO 14/2001 pp. 5288-92.
8. "***Questions on the Detachment of Taxable Base from Actual Income***" *(comment on: Constitutional Court May 21, 2001, No. 156, decision on the legitimacy of IRAP)* – DIRITTO E GIUSTIZIA Ed. Giuffrè n. 27/2001 pp.45-47.
9. "***Seriousness, Irreparability, Inertia... Lexical Conflict, Literal Interpretation, and Resulting Inapplicability of the Rule.***" IL FISCO 2/2002 pp. 202-207.
10. "***Assets Freely Transferable: Immediate Taxation of Excess Financial Depreciation Is Lawful***" *(Comment on Constitutional Court No. 16 of February 6, 2002 – issued January 28, 2002)* - DIRITTO E GIUSTIZIA Ed. Giuffrè, n. 11/2002, pp. 38-40.
11. "***A Negative (Yet Correct) Argument Against IRAP Refunds for Professionals Without an Organization***" IL FISCO 12/2002 pp. 1857-1860.
12. "***Tax Issues Concerning Consortiums Between Public and Private Entities for Road Maintenance***" IL FISCO 37/2002 pp. 5873-76.
13. "***Employee Stock Options with Lock-Up Restrictions: The Challenge of Determining Taxable Events Amid Legal Gaps and Constitutional Issues***" IL FISCO 40/2002 ***pp. 6378-84.***
14. ***"The Supreme Court's United Sections on the Revocability of Declarations: A Step Toward the Tax System of Tomorrow?***" Rivista dell'Unione Giovani Dottori Commercialisti, n. 37, December 2002, pp. 7-11.
15. "***Notification of Property Classification, ICI Assessment, and Other Tactics...***" CORRIERE TRIBUTARIO, IPSOA, no. 5/2003 pp. 374-380 - republished by: Ministry of Economy and Finance INFORMATION BULLETIN February 2003.
16. "***Key Elements to Include in Supplementary Tax Assessments to Protect Taxpayers***" CORRIERE TRIBUTARIO, IPSOA, no. 8/2003 pp. 643-647.
17. "***Allocating Surplus from Monetary Revaluation in the Event of Corporate Losses***" CORRIERE TRIBUTARIO, IPSOA, no. 13/2003 pp. 1058-1063.
18. "***How Automatic Appraisal Is Influenced by Urban Planning Instruments***" CORRIERE TRIBUTARIO, IPSOA, no. 17/2003 pp. 1402-1407.
19. "***Withdrawal Clauses Are Incompatible with Credit Sector Incentives***" CORRIERE TRIBUTARIO, IPSOA, no. 20/2003 pp. 1672-1677.
20. "***The Constitutional Court Rules on the Use of Parameters***" CORRIERE TRIBUTARIO, IPSOA, no. 23/2003 pp. 1891-1901.
21. "***Taxation of Shares Temporarily Unmarketable by Employees***", CORRIERE TRIBUTARIO, IPSOA, no. 26/2003 pp. 2131-2137.
22. "***Social Share Valuation Should Be Based on Net Equity per Financial Statements***", CORRIERE TRIBUTARIO, IPSOA, no. 27/2003 pp. 2234-2241.
23. "***Mortgage and cadastral taxes: For real estate transfers, the taxable base is calculated before deducting liabilities***" CORRIERE TRIBUTARIO, ed. IPSOA, no. 37/2003, pp. 3078-3085.
24. ***"Rental income is taxable only if actually received***" GT (Tax Case Law), ed. IPSOA, no. 11/2003, pp. 1043-1048
25. " ***Retroactive application of presumptive coefficients***" CORRIERE TRIBUTARIO, ed. IPSOA, no. 45/2003, pp. 3757-3764.
26. "***Separated spouse: considered ICI taxpayer for the marital home assigned to them***" CORRIERE TRIBUTARIO, ed. IPSOA, no. 25/2004, pp. 1989-1994.
27. ***"What's new in the 2005 Finance Act***" D.A. Italia ed. "Art & Works" no. 1/2005.
28. "***The Constitutional Court reshapes the principle of the losing party in tax litigation***" DIRITTO E GIUSTIZIA, ed. Giuffré no. 32/2004 .
29. "***Amendment to Art. 25 of the collection decree. At last, a definite deadline for notice delivery***" DIRITTO E GIUSTIZIA, 27/2005 ed. Giuffré.
30. "***Enimont: the mother of all kickbacks. The defendant confessed? Let's tax it***" DIRITTO E GIUSTIZIA, 47/2005 ed. Giuffré.
31. "***Are profits from dividend-washing taxable?***" GT Tax Case Law, ed. IPSOA, No. 1/2006, pp. 19 and following.
32. "***Municipal ICI regulations: Are requirements for accessing statutory benefits legitimate?***" IL FISCO no. 22, May 29, 2006.
33. "***Company cars: sharp drop for Italian VAT. Deductible VAT: refunds now available***" DIRITTO E GIUSTIZIA, 35/2006, pp. 88-91, ed. Giuffré.

34. "***IRAP: The EU ruling is tough, but lacks substance***" DIRITTO E GIUSTIZIA, 38/2006, pp. 84-86 ed. Giuffré.
35. "***Cars: Unlimited VAT deductions (for now)***" DIRITTO E GIUSTIZIA, 43/2006, pp. 98-101 ed. Giuffré.
36. "***Questions on the constitutionality of the indirect tax amnesty-" CORRIERE TRIBUTARIO, ed. IPSOA, n. 6/2004 pp.450-455.***
37. ***"Article 60, last paragraph of Dpr 600/73 ruled unconstitutional" (Commentary on Constitutional Court decision 19/12/2003 n. 360) In D & G – Law and Justice Ed. Giuffré, n. 4/2004.***
38. "***ICI: Building site values can be assessed independently of auction prices***" Corriere Tributario Ed. IPSOA, 10/2004, pp. 780-786.
39. "***The first ruling on restricted stock options applies TUIR to the letter (with some doubts)***" G.T. (Tax Jurisprudence), ed. IPSOA, 4/2004, pp. 377-378.
40. "***The advance tax agreement***" D.A. Italia, Ed. "Art & Works" n. 1/2004, pp. 52-53.
41. "***Freewheeling thoughts on a highly questionable assessment tool: sector studies***" D.A. Italia, Ed. "Art & Works" n. 8/2005, pp. 50-53.
42. "***Tax haven or fiscal nightmare?***" D.A. Italia, Ed. "Art & Works" n. 14, July-August 2006, pp. 45-46.
43. "***VAT paid on company vehicles is deductible. The EU scolds Italy***"***D.A. Italia, Ed. "Art & Works" n. 15, September-October 2006, pp. 88-89.***
44. "***Revaluing real estate assets***" D.A. Italia, Ed. "Art & Works" n. 34, March 2009, pp. 50-51.
45. "***IRAP and small businesses: important updates***" D.A. Italia, Ed. "Art & Works" n. 38, July-August 2009, p. 43.
46. "***Tax Amnesty***" D.A. Italia, Ed. "Art & Works" no. 41, November 2009, p. 52.
47. "***The Constitutional Court Upholds Criminal Penalties for Failure to Pay 2005 VAT***" Diritto & Giustizia, online edition July 28, 2011, Ed. Giuffré.
48. "***Lack of Self-Protection Entitles the Individual to Fair Compensation***" Guida Normativa, Sole 24 Ore Edition, online magazine, January 13, 2012.
49. "***Excessive Disproportion of Penalties for Formal Omissions Is Unlawful***" Guida Normativa, Sole 24 Ore Editions, Wednesday, February 29, 2012.
50. **"*Formal Violations: How to Defend Yourself Against Clearly Excessive Penalties*"**, Guida Normativa, Sole 24 Ore Editions, Monday, May 14, 2012.
51. **"*Transactions and Bank Accounts in Italy Allow Seizure for German LLC***" Guida Normativa, Sole 24 Ore Edition, online magazine, April 29, 2013.
52. **"*Notification of Claim Denial for Pre-Reform Acts via Fax or Certified Email*"**, In-Depth on Iltributo, no. 00/2014, online edition, pp. 8-12.
53. "***The Fragile Pot***" Editorial on Iltributo, no. 01/2014, online edition, pp. 3-4.
54. ***"Review by the United Sections: The Issue of Recovering Credit from Missed Declarations"***In-Depth on Iltributo, no. 02/2014, online edition, pp. 35-39.
55. "***Against Assumptions***" Editorial on Iltributo, no. 03/2014, online edition, pp. 3-4.
56. "***Tax Litigation as Appeal – Substance? Let's Discuss...***" Commentary on judgment, Iltributo, no. 04/2015, online edition, pp. 22-24.
57. "***Taxes, Constitution, and... Imagination***" Editorial in Iltributo, no. 05/2015, Online Edition, pp. 3-4.
58. **"*The established approach to profit distribution in closely-held corporations and the emperor's new clothes***" In-depth feature for Iltributo, no. 06/2015, Online Edition, pp. 20-24.
59. "***Tax capacity and balanced budgets: fresh perspectives and lingering questions***" Editorial in Iltributo, no. 7/2015, Online Edition, pp. 3-4.
60. "***Shoot the Pianist!***" Editorial in Iltributo, no. 10/2015, Online Edition, pp. 2-3.
61. "***Advisor mistakes and penalty impacts for clients: unresolved issues (even after eighteen years of reform)***" In-depth feature in Iltributo, no. 10/2015, Online Edition, pp. 19-***24.***
62. ***"Case law evolution and (un)certainty in the law"*** Editorial in Iltributo, no. 13/2015, Online Edition, pp. 2-3.
63. ***"Taxed (and overtaxed) properties and the principles of the legal system"***Editorial in Iltributo, no. 14/2015, Online Edition, pp. 2-3.
64. ***"Statements made during tax audits, their confessional value, and concerns about due process"*** In-depth feature in Iltributo, no. 14/2015, Online Edition, pp. 23-29.
65. ***"Internal adversarial process: the never-ending story"*** Case comment in Iltributo, no. 15/2016, Online Edition, pp. 45-52.
66. **"A proposal to improve the quality of tax court decisions**" Editorial in Iltributo, no. 17/2016, Online Edition, pp. 2-4.
67. ***"Poor management in public administration, resulting taxation, and constitutional principles: when tax justice works"***, Editorial in Iltributo, no.

18/2016, Online Edition, pp. 2-4.

68. ***"The liquidator's liability for unpaid taxes: only applicable for clear and due debts as of the liquidation closing date***," Case Comment in Iltributo, no. 18/2016, Online Edition, pp. 38-42.
69. ***"Employee with executive duties: does not trigger the IRAP tax requirement"***, Case Comment in Iltributo, no. 19/2016, Online Edition, pp. 28-36.
70. ***"New documentary evidence allowed on appeal: is the rule unconstitutional?***" Case Comment in Iltributo, no. 20/2016, Online Edition, pp. 28-32.
71. "***Law No. 112 of June 22, 2016—known as the "After Us" Law: some thoughts...***" In-depth article in Iltributo, no. 22/2015, Online Edition, pp. 05-12.
72. "***Financial investigations: all presumptions against professionals fall apart***," Case Comment in Iltributo, no. 22/2016, Online Edition, pp. 34-40.
73. "***Living law, retroactive corrective rules, and the impact on taxpayers***," Editorial in Iltributo, no. 24/2016, Online Edition, pp. 2-4.
74. "***Reasoning behind verdicts and trial costs: recurring issues in substantive tax litigation. Several recent Supreme Court rulings provide clear guidance on the matter***," Case Comment in Iltributo, no. 25/2016, Online Edition, pp. 42-46.
75. "***Extension of assessment deadlines and criminal law relations: an issue still unresolved***" In-depth Analysis in Iltributo, no. 28/2017, Online Edition, pp. 28-35.
76. "***Taxpayer Bill of Rights: mandatory rules or moral guidelines?***" Editorial in Iltributo, no. 29/2017, Online Edition, pp. 2-3.
77. "***Protecting jobs and pointless taxation***" Editorial in Iltributo, no. 30/2017, Online Edition, pp. 2-4.
78. "***Against the New Real Estate Taxation***" Editorial in Iltributo, issue 32/2017, Online Edition, pp. 2-4.
79. "***Has tax self-defense come to an end due to "emptying out"?"***Commentary on ruling in Iltributo, issue 33/2017, Online Edition, pp. 30-38.
80. "***Some Free Thoughts on the Tax Procedural Contradictory After Ruling 24823/2015***" In-depth Analysis in Iltributo, issue 34/2017, Online Edition, pp. 4-12.
81. ***"Tax penalties: Ghost Evasion: The Issue of Extraterritoriality"*** Special Feature on FiscoeTasse blog, published on September 28, 2017.
82. ***"Blue water, pricey water..."*** Editorial in Iltributo, issue 36/2017, Online Edition, pp. 2-4.
83. ***"More merit rulings supporting the broad requirement for preliminary contradiction"*** Commentary on ruling in Iltributo, issue 36/2017, Online Edition, pp. 39-43.
84. ***"Land donation and subsequent sale: The Tax Division rules three times in one day"*** Commentary on ruling in Iltributo, issue 37/2017, Online Edition, pp. 36-42.
85. ***"Generalized preliminary contradiction: still conflicting opinions"*** – Special Feature on FiscoeTasse blog, published December 5, 2017.
86. ***"CMR and Intra-community sales – Mr. Mario versus the Supreme Court"*** In-depth Analysis in Iltributo, issue 39/2018, Online Edition, pp. 13-21.
87. ***"Subjectively non-existent transactions: the (devilish) evidence required from a bona fide transferee"*** Commentary on ruling in Iltributo, issue 39/2018, Online Edition, pp. 42-48.
88. ***"Industry studies and EU regulations: the Advocate General's conclusions are in"*** Commentary on ruling published in Iltributo, no. 40/2018, Online edition, pp. 40-48.
89. ***"Are shareholders of a dissolved LLC liable for unpaid taxes?"*** Commentary on ruling published in Iltributo, no. 41/2018, Online edition, pp. 44-53.
90. ***"Shareholders of a dissolved LLC and unsatisfied tax-related company obligations"*** Feature on FiscoeTasse blog, published May 4, 2018.
91. ***"Tributary Section's misstep on evidence for intra-EU transfers"*** Commentary on ruling published in Iltributo, no. 42/2018, Online edition, pp. 35-43.
92. ***"A new 'budgetary control' proposal in economic policy"*** Editorial for Iltributo, no. 43/2018, Online edition, pp. 2-8.
93. ***"Cryptocurrencies: a 'for dummies' review of tax issues"*** In-depth feature on Iltributo, no. 43/2018, Online edition, pp. 21-27.
94. ***"A decision marked by common sense and legal rigor"*** Commentary on ruling published in Iltributo, no. 45/2018, Online edition, pp. 42-49.
95. ***"IRAP requirement: the difference between sound reasoning and superficial justification"*** Commentary on ruling published in Iltributo, no. 46/2018, Online edition, pp. 35-39.
96. ***"Reasoning and evidence for claims, concerning the requirement of supporting documentation"*** Commentary on ruling published in Iltributo, no. 47/2018, Online edition, pp. 51-55.
97. ***"Strict limits on whether the Revenue Collection Agency can be represented by independent attorneys"*** Commentary on ruling published in Iltributo, no. 48/2018, Online edition, pp. 41-46.

98. ***"The curious case of the double additional penalty: relationship with domestic and EU tax principles,"*** In-depth analysis on Iltributo, no. 49/2018, Online edition, pp.12-17.
99. ***"The economic framework underlying the 2019 budget,"*** Editorial in Iltributo, no. 50/2019, Online edition, pp. 2-5.
100. ***"Failure to consider taxpayer comments on the audit report and its impact on the tax assessment. A perspective at odds with the Supreme Court,"*** Case commentary in Iltributo, no. 50/2019, Online edition, pp.43-57.
101. ***"Non-waivable accrual principle for business income. Many reservations about the reasoning behind the decision..."*** Case commentary in Iltributo, no. 52/2019, Online edition, pp.53-59.
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148. "***The main practical references in recent years regarding inheritance and gift tax***" In-depth article in Il Tributo No. 95, March 2023, pp. 17-29

149. "***IMU taxation on illegally occupied property: the issue heads to the Constitutional Court"*** Commentary on Supreme Court, Interlocutory Order No. 9956 of April 13, 2023, Il Tributo, No. 96, April 2023, pp. 49-62.

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153. "***Resolution of tax disputes pending as of January 1, 2023 (Art. 1, paragraphs 186-205, Law 197/2022): practical issues and operational questions"***, In-depth article in Il Tributo No. 100, September 2023, pp. 29-39

154. "***Tax delegation: upcoming changes to the rules for non-operating companies"***, In-depth article in Il Tributo No. 101, October 2023, pp. 15-22

155. "***Confirmation of the compensatory nature of interest on tax refunds, along with the effective start from the payment date and exclusion from taxation***." Commentary on ruling in Il Tributo No. 102, November 2023, pp. 48-55

156. "***The Supreme Court's Joint Sections interpret Article 36 of Presidential Decree 602/73 regarding liquidator liability***." Commentary on ruling in Il Tributo No. 103, December 2023, pp. 48-55

157. "***Tax Process Reform: An Overview of the Latest Changes***," In-depth analysis in Il Tributo No. 104, January 2024, pp. 22-33

158. "***Short-Term Rentals: New Rules Ahead***In-depth analysis in Il Tributo No. 105, February 2024, pp. 38-46

159. "Nearing completion (with some uncertainties), the reform of the tax penalty system" In-depth analysis in Il Tributo No. 106, March 2024, pp. 10-22

160. "***Brief Thoughts on Tax Self-Protection in Light of Recent Legislative Changes***" In-depth analysis in Il Tributo No. 107, April 2024, pp. 10-22

161. "***Tax Capacity, Effectiveness, Indirect Responsibility, and the Role of "Experts***" Editorial in Il Tributo, No. 108, May 2024, pp. 2-3

162. "***Transfer or grant of land usufruct (often to telecommunications companies for antenna installation). Divergent interpretations between the Revenue Agency and Notaries on the classification of miscellaneous income***" In-depth analysis in Il Tributo No. 109, June 2024, pp. 28-35

163. "***Current Perspectives on Liability for Tax Debts of Dissolved Companies***" In-depth analysis in Il Tributo No. 110, July 2024, pp. 14-25

164. "***Proportionality Principle: Foundation of Reform or Just a Guiding Policy? Some Thought-Starters for a Forward-Looking Approach"*** In-depth analysis in Il Tributo No. 111, September 2024, pp. 26-32

165. ***"First home tax benefits: placing property in a Trust is not the same as selling"*** Fisco&tasse Online, Maggioli, October 13, 2024

166. "***Placing a property in a Trust doesn't count as a transfer: the owner can't claim new first-home tax benefits when buying***In-depth article in Il Tributo no. 112, October 2024, pp. 56-61

167. "***Updated rules for tax self-protection: the Revenue Agency's view (with a few critical comments)"*** In-depth article in Il Tributo no. 113, November 2024, pp. 10-19

168. "***The National Notary Council weighs in on Trust taxation after inheritance and gift tax reform***In-depth article in Il Tributo no. 114, December 2024, pp. 9-15

169. "***How self-employment income will be determined: key changes for 2025"*** In-depth article in Il Tributo no. 115, January 2025, pp. 11-20

170. ***"New VAT rules in late 2024 regulations and those effective in 2025"*** In-depth article in Il Tributo no. 116, February 2025, pp. 7-14

171. ***"End-of-term compensation for company directors: an overview"*** In-depth article in Il Tributo no. 117, March 2025, pp. 7-13

172. ***"The Revenue Agency reviews the major updates to inheritance and gift tax"*** In-depth article in Il Tributo no. 118, April 2025, pp. 23-35

173. ***"Some thoughts on preventive procedural contradiction after the reform"*** In-depth article in Il Tributo no. 119, May 2025, pp. 10-16

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176. ***"Expense reimbursements for professionals: income aspects and VAT implications"*** In-depth analysis in Il Tributo No. 123, October 2025, pp. 21-25

177. ***"The updated rules on tracking travel and representation expenses: a review of Circular 15/E/2025"*** Feature article in Il Tributo no. 125, December 2025, pp. 36-41

178. ***"Corporate Residency and the Primacy of Actual Management: Moving Toward Stricter Evidence Requirements"*** Joint commentary on Italian Supreme Court, Section V Civil, Judgment No. 32743 of December 16, 2025 and Judgment No. 32438 of December 12, 2026, in Il Tributo no. 125, December 2025, pp. 50-57