

Nicola Forte - Curriculum

He is a Chartered Accountant and Auditor and runs a private practice in Rome.

He is also a tax advisor for Individuals, Associations, Businesses, Companies, No-profit Organisations, Sports Associations, Religious Organisations, Foundations, Professional Associations and Trade Associations.

He is registered as a Chartered Accountant and Accounting Expert for both civil and criminal matters at Latina County Court.

He sits on the scientific and executive commissions and committees of the National Association of Notaries Public, the National Association of Chartered Accountants and Accounting Experts, the Latina District Association of Chartered Accountants and Accounting Experts, the Luca Pacioli Foundation and the Fondazione Accademia Romana Giorgio Di Giuliomaria (Giorgio Di Giuliomaria Roman Academy Foundation). He lectures on tax matters at conventions and videoconferences.

He teaches at training courses organised by the SNA–Scuola Nazionale dell’Amministrazione, the newspaper Il Sole 24 Ore, the Scuola di Notariato Anselmo Anselmi (Anselmo Anselmi School for Notaries Public) in Rome, sports federations and associations, professional associations and trade associations.

He has written 22 monographies concerning tax laws and over 500 **articles** for niche magazines and newspapers.

He also cooperates on the “L’Esperto Risponde” column for the Il Sole 24 Ore newspaper.

He is in charge of AGEFIS – Associazione geometri fiscalisti (tax consultant surveyors association).

He is a honorary member of AMI-Associazione Avvocati Matrimonialisti Italiani per la tutela delle Persone, delle Persone, dei Minorenni e della Famiglia (marital lawyers italian association for the protection of people, famiglie, and the underage).

He has participated in radio and television broadcasts for many years and is very well-known to RAI viewers as he has given numerous live interviews and answers the public on their programmes.

Nicola Forte has been giving interviews and replying to listener’s questions for the “Punto 24” and “Salvadanaio” radio shows on RADIO 24 since 2000 to the present day (to listen to him, go to the archive, search for key word: Nicola Forte).

He has participated in the television shows “Presa Diretta” and “Report” aired on RAI 3, “Uno mattina”, “Uno mattina in famiglia”, “Uno Mattina estate” and “L’Arena” aired on RAI 1, “Il caffè”, “Il Punto”, “Il tempo che corre” and “Tutto in un’ora” on RAINews, and “Community - L’altra Italia” on RAI Italia.

Biography

He was born in Naples in 1961 and graduated with full marks in Economy and Commerce from LUISS University (Libera Università Internazionale degli Studi Sociali Guido Carli) in Rome, where he received a Master's Degree in Tax Law in 1988. He worked in the Confcommercio Tax Advisory Department until 1991, when he became a freelance Chartered Accountant and began working in the fields of standard compliances, disputes and establishing and winding up individual and corporate businesses.

He voluntarily assists tenured Professors Augusto Fantozzi and Andrea Fedele in tax law at the "La Sapienza" University of Rome law faculty, constantly striving to study and remain updated, conceiving work as a means of combining theory and practice, intellectual training and application.

Since 1991 he has participated on scientific and executive commissions and committees of the National Association of Notaries Public, the National Association of Chartered Accountants and Accounting Experts, the Latina District Association of Chartered Accountants and Accounting Experts, the Luca Pacioli Foundation, the Fondazione Accademia Romana Giorgio Di Giuliomaria.

He lectures on current tax issues at conventions and videoconferences: evolution in football clubs, the "Visco" Tax Reform, non-profit associations, developments in financial laws, changes to Income Statements and VAT Returns, welfare for sport and freelancers, business sector analyses, VAT in international transactions, the "one hundred-day measure" [to simplify the tax system], tax system reform and simplification, connection between tax amnesty statements and income statements, amateur sports clubs and associations, pre-defined tax schemes, "Biagi" reform, electronic invoicing, tax shield, income assessment, income testing, etc.

He is instructor on professional training courses at the SNA- Scuola Nazionale dell'Amministrazione [High School for Economy and Finance], the "Il Sole 24 Ore" newspaper, the Scuola di Notariato Anselmo Anselmi di Roma, the Fondazione Italiana del Notariato [Italian Foundation for Notaries Public], sports federations and associations, Professional Associations and Trade Associations. He was an Associate Professor at Rome ESE University for academic year 2001/2. He was Professor in Real Estate Tax Law at Rome Unicusano University for academic year 2015/2016 (resolution by the Unicusano Technical Organisation Committee on 28 October 2015).

He has written over 22 monographies and (seven) relative updates.

He has also written over 500 articles for the "Il Sole 24 ORE" (business newspaper, Editor Il Sole 24 ORE-Milan), "Italia Oggi" (newspaper, Class Editori – Milan), "Il quotidiano Ipsoa" (newspaper, Editor IPSOA – Gruppo Wolters Kluwer), "Corriere Tributario" (weekly newspaper, Ipsoa Editore - Milan), "Summa – Mensile di cultura e informazione professionale dei ragionieri commercialisti" (monthly magazine on culture and information for chartered accountants, Editor Mediagraf, Padua), "Rivista di Diritto Tributario" (monthly

magazine on tax law, Giuffrè Editore), “Rivista di diritto sportivo” (periodical for sports law published by CONI [Italian National Olympic Committee]), “Matecon, materiali di economia” (monthly magazine on economy, Edizioni del Cref - Liocorno Editori) and “Rassegna Tributaria “ (two-monthly magazine regarding taxes, Eti Editore).

He cooperates on the “L’Esperto risponde” [the expert replies] column in the “Il Sole 24 ORE” newspaper, in which he has replied to over 600 queries from readers since 2007.

He has participated in national radio and television broadcasts for many years and is very well-known to RAI viewers and listeners as he has given numerous live interviews and answers the public on their programmes.

Publications

MONOGRAPHS

1. Nicola Forte, Giovanni Petruzzellis: **“Assegnazione, cessione ed estromissione agevolata dei beni ai soci”** [assisted assignment, transfer and dismissal of assets to shareholders] - Maggioli Editore, Series “Professionisti & Imprese” [Professionals and Businesses], Santarcangelo di Romagna (RN), 2016;
2. Nicola Forte: **“Manuale dell’IVA 2016”** [2016 VAT handbook] - 3rd edition – Maggioli Editore, Series “Professionisti & Imprese”, Santarcangelo di Romagna (RN), 2015;
 - Nicola Forte: **“Il nuovo manuale dell’IVA 2015”** [the new 2015 VAT handbook] – 1st edition – Maggioli Editore, Series “Professionisti & Imprese”, Santarcangelo di Romagna (RN), 2015;
 - Nicola Forte: **“Il nuovo manuale dell’IVA 2014”** [the new 2015 VAT handbook] – 1st edition – Maggioli Editore, Series “Professionisti & Imprese”, Santarcangelo di Romagna (RN), 2014;
3. Nicola Forte: **“Split payment e reverse charge”** – Maggioli Editore, Series “Professionisti & Imprese”, Santarcangelo di Romagna (RN), 2015;
4. Nicola Forte: **“Come si applica il redditometro”** [How income assessment is applied] – Maggioli Editore, series “Professionisti & Imprese”, Santarcangelo di Romagna (RN), 2013;
5. Nicola Forte: **“Fisco Facile, le novità per le aziende, tracciabilità dei pagamenti e indagini finanziarie”** [tax made easy, changes for companies, tracing payments and financial investigations] - Il Sole 24 Ore Editore, Milan, 2012;
6. Nicola Forte: **“Spesometro e nuovo accertamento sintetico”** [spending assessment and new concise test] - Il Sole 24 Ore Editore, Milan, 2011;
7. Nicola Forte: **“La manovra correttiva 2010. Il D.L. 78/2010 e i nuovi adempimenti del decreto incentivi contro l’evasione fiscale”** [corrective measures for 2010. Legislative Decree 78/2010 and the new requirements in incentives against tax evasion] - Il Sole 24 Ore Editore, Milan, 2010;
8. Nicola Forte: **“La manovra anticrisi – tutte le novità del D.L. 185/2008”** [anti-crisis measures – changes deriving from Legislative Decree 185/2008] - Il Sole 24 Ore Editore, Milan, 2009;

9. Nicola Forte: ***“Manovra finanziaria d’estate – tutte le novità del D.L. 78/09 per imprese e contribuenti”*** [summer Budget- changes deriving from Legislative Decree 78/09 for businesses and taxpayers] - Il Sole 24 Ore Editore, Milan, Anno 2009;
10. Nicola Forte: ***“Manovra finanziaria d’estate – guida al D.L. n. 112 convertito nella legge n. 133/2008”*** [summer Budget – guide to Legislative Decree 112 converted to Law 133/2008] - Il Sole 24 Ore Editore, Milan, 2008;
11. Nicola Forte, Pasquale Formica: ***“Prontuario Finanziaria 2008- tutte le novità della Legge 24 dicembre 2007 n. 244”*** [2008 Budget manual – changes deriving from Law 244 of 24 December 2007] - Il Sole 24 Ore Editore, Milan, 2008;
12. Nicola Forte, Pasquale Formica: ***“Guida alla Finanziaria 2007”*** [guide to the 2007 Budget] - Il Sole 24 Ore Editore, Milan, 2007;
13. Nicola Forte, Pasquale Formica: ***“I controlli telematici. Gli elenchi clienti e fornitori - guida ai nuovi adempimenti”*** [online checks. Client and vendor lists – guide to new requirements] - Il Sole 24 Ore Editore, Milan, 2007;
14. Nicola Forte, Pasquale Formica: ***“Il reddito d’impresa e di lavoro autonomo. Le ultime novità ed il Modello Unico 2007”*** [Income for businesses and freelancers. Latest changes and 2007 income statements] - Il Sole 24 Ore Editore, Milan, 2007;
15. Nicola Forte: ***“Novità antiriciclaggio 2008. Obblighi per ragionieri, commercialisti, consulenti del lavoro, notai, avvocati e revisori”*** [2008 measures against money laundering. Obligations for bookkeepers, chartered accountants, labour consultants, notaries public, lawyers and auditors] - Il Sole 24 Ore Editore, Milan, 2007;
 - Nicola Forte: ***“I nuovi obblighi antiriciclaggio dei professionisti – l’istituzione dell’archivio informatico, la segnalazione delle operazioni sospette e gli altri obblighi per ragionieri e dottori commercialisti, consulenti del lavoro, notai, avvocati e revisori contabili”*** [the latest measures against money laundering for professionals – establishment of an electronic archive, reporting suspicious transactions and other obligations for bookkeepers and chartered accountants, labour consultants, notaries public, lawyers and auditors] - Il Sole 24 Ore Editore, Milan, 2006;
16. Nicola Forte, Pasquale Formica: ***“Nuova Irpef, sconti Irap e premi di aggregazione. Come cambia la tassazione per le persone fisiche, tutte le novità Irap per le imprese e le agevolazioni per favorire la competitività”*** [New personal income tax, regional production tax reductions and aggregation bonuses. Changes in personal income tax, changes in regional production tax for businesses and bonuses to encourage competitiveness] - Il Sole 24 Ore Editore, Milan, 2006;
17. Nicola Forte, Aldo Milone: ***“Manuale della fusione societaria”*** [handbook for corporate mergers] - Il Sole 24 Ore Editore, Milan, 2006;

18. Nicola Forte: **“Ammortamenti. Aspetti civilistici e fiscali”** [Amortisations. Civil and fiscal aspects] - Il Sole 24 Ore Editore, Milan, 2005;
19. Nicola Forte, Pasquale Formica: **“Guida alla nuova Irpef. Come cambia la tassazione per le persone fisiche e tutte le novità Irap per le imprese”** [guide to new personal income tax. Changes in personal income tax and changes in regional production tax for businesses] - Il Sole 24 Ore Editore, Milan, 2005;
20. Nicola Forte: **“Le semplificazioni fiscali nella manovra dei cento giorni”** [Tax simplification in the “one hundred-day measure”] - Il Sole 24 Ore Editore, Milan, 2002;
21. Nicola Forte: **“La tassazione dei professionisti. Principi, casi e questioni”** [Taxing professionals. Principles, cases and issues], - Il Sole 24 Ore Editore, Milan, 2004;
 - Nicola Forte: **“Il reddito dei professionisti. Criteri di determinazione. Casi e questioni. Imposte sui redditi e IVA. Gli adempimenti dei notai”** [The income of professionals. Criteria used in calculations. Cases and issues. Income tax and VAT. Requirements for Notaries Public] - Il Sole 24 Ore Editore, Milan, 2001.
22. Nicola Forte: **“Guida alle società e associazioni sportive – regime civilistico e fiscale delle associazioni sportive dilettantistiche, delle società sportive senza fine di lucro e delle società professionistiche”** [Guide to sports clubs and associations – statutory and fiscal system for amateur sports associations, non-profit sports clubs and professional clubs], Il Sole 24 Ore Editore, Milan, 2010 (six editions), 2008 (five editions).
 - Nicola Forte: **“Società e associazioni sportive” - regime civilistico e fiscale del bilancio delle associazioni sportive dilettantistiche e delle società professionistiche** [Sports clubs and associations – statutory and fiscal system for the financial statements of amateur sports associations and professional clubs] - Il Sole 24 Ore Editore, Milan, 2005 (four editions), 2003, 2001 (two editions), 1999.

GUIDES FOR THE IL SOLE 24 ORE NEWSPAPER

- Nicola Forte: **“ZOOM Manovra. Liti fiscali pendenti: presupposti, procedure e tempistiche, disciplina del reclamo, posta elettronica certificata, contributo unificato”** [ZOOM on measures. Pending tax litigation: requirements, procedures and timescales, regulations concerning claims, certified electronic mail, standard tax] monthly magazine Sindaci e revisori [Internal and External Statutory Auditors] – Year V – no. 6 – October 2011 (GRUPPO 24 ORE).
- Nicola Forte: **“Guida al nuovo spesometro. Accertamento sintetico e difesa del contribuente, spese non compatibili con i redditi dichiarati, operazioni oltre 3.000 euro – obbligo di comunicazione, disciplina transitoria e sanzioni”** [Guide to the new spending assessment. Concise

tests and defending taxpayers, spending incompatible with declared earning, transactions exceeding 3,00 euros – compulsory notification, transitory regulations and fines] - Gli speciali del sistema Frizzera – monthly magazine – Year VII – no. 3 – June 2011 (GRUPPO 24 ORE).

COOPERATION ON TEXTS BY OTHER AUTHORS

Nicola Forte cooperated on the following publications:

- Commenting sections in Italian Legislative Decree 331 of 30 August 1993 concerning temporary regulations for VAT in transactions within Europe in **“Breviaria Iuris – Commentario breve alle leggi tributarie, tomo IV, IVA e imposte sui trasferimenti”** [short comment on tax laws, volume IV, VAT and taxes on transfers] written by Gianni Marongiu – Cedam Editore – 2011;
- **“Il rapporto di lavoro dello sportivo”** [Employment relations for sportspeople] -. authors: Enrico Crocetti Bernardi, Antonino De Silvestri, Paolo Amato, Lina Musumarra, Tommaso Marchese, Nicola Forte. Published by Lina Musumarra and Enrico Crocetti Bernardi - Experta Edizioni - 2007;
- Updating the special section (“IRPEF” - personal income tax) in the 2nd edition of **“Manuale di Diritto Tributario”** [Tax Law Handbook] written by Prof. Augusto Fantozzi - Utet Editore - 1997;
- Writing a number of entries for the **“Dizionario Enciclopedico del Diritto”** [Encyclopaedic Dictionary of Law] directed by Francesco Galgano - Cedam Casa Editrice - Padua 1996;
- Updating the entry **“Apporto”** (participation – tax law) and updating the entry **“Assegni periodici”** (regular cheques – tax law) in the Enciclopedia Italiana Treccani [Treccani Italian Encyclopaedia];
- **“Art. 59 Rimanenze finali ed esistenze iniziali”** [Section 59 Closing Inventory and Opening Inventory], **“Art. 60 Opere, forniture e servizi di durata ultrannuale”** [Section 60 Long-term works, supplies and services], **“Art. 61 Valutazione dei titoli”** [Section 61 Rating stocks], **“Beni relativi all’impresa”** [company assets] in: Prof. Nicola D’Amati - **“L’imposta sul reddito delle persone fisiche”** [personal income tax] - Utet Editore, 1992;

Teaching

Nicola Forte has taught in the following leading Organisations, Associations and Schools responsible for organising courses:

- Associazione Geometri Fiscalisti (AGEFIS);
- Fondazione Italiana del Notariato;
- Scuola di Notariato Anselmo Anselmi di Roma;

- Scuola Nazionale dell'Amministrazione (SNA);
- Scuola Superiore dell'Economia e delle Finanze Ezio Vanoni (SSEF);
- Il Sole 24 Ore;
- Il Sole 24 Ore in collaboration with the Il Corriere dello Sport (Second Master's and Third Master's in "*Sport economy and management. Technical and managerial skills for future professionals in a growing industry*");
- Università degli Studi di Roma La Sapienza (Rome, La Sapienza University, *2nd Level Master's in Tax Law Gian Antonio Micheli*);
- Università degli Studi di Roma Tor Vergata (Rome, Tor Vergata University, *2nd Level Master's in Tax Law*);
- Sports Federations and Associations;
- Professional Associations;
- Trade Associations.

Appointments

Nicola Forte has acted as coordinator or member of the following teams, study commissions and scientific committees:

- March 2015 to current day (on-going experience) as national contact for the "Consultation Group", established by the National Association of Chartered Accountants and Accounting Experts;
- June 2015 to current day (on-going experience) as a member of the "Tax System Coordination Committee" established by the National Association of Chartered Accountants and Accounting Experts.
- March 2013 to current day (on-going experience): as coordinator of the "Tax System Research Commission" established by the Latina District Association of Chartered Accountants and Accounting Experts.
- 2010 to current day (on-going experience): member of the "Scientific Committee" established by the Fondazione Accademia Romana di Ragioneria Giorgio Di Giuliomaria;
- 1997 to current day (on-going experience): member of the "Tax Research Commission" established by the National Association of Notaries Public;
- 2008 to march 2015: member of the "Executive Committee" established by the Fondazione Museo del Calcio [Football Museum Foundation] (F.I.G.C. - Federazione Italiana Giuoco Calcio [Italian Football Federation]);

- 2003: member of the "Scientific Commission" established by the XXXI National Congress of the National Association of Bookkeepers held in Taormina in autumn 2003;
- January 1995 – December 2001: member of the "Research Centre" established by Federazione Italiana Giuoco Calcio (F.I.G.C.) at Coverciano Technical Facilities;
- January 1995 – December 2001: member of the "Workgroup for legal, tax, accounting and welfare issues" established by the Federazione Italiana Giuoco Calcio (F.I.G.C.);
- September 1994 – December 1994: assistant to Prof. Augusto Fantozzi in work carried out for a "Federazione Italiana Giuoco Calcio (F.I.G.C.), Commission to draw up a project to amend Italian Law 91 of 23 March 1981";
- Member of the "Research Commission to examine the effects of tax reform on the current system and businesses" established at the National Association of Bookkeepers, Luca Pacioli Foundation.

Conventions

Nicola Forte has lectured at conventions arranged by the following Organisations:

- Associazione Avvocati Matrimonialisti Italiani per la tutela delle Persone, dei Minorenni, della Famiglia (AMI);
- Associazione Culturale Italia Domani;
- Associazione Gestori Istituti Dipendenti Autorità Ecclesiastica (AGIDAE);
- Associazione Italiana Cultura e Sport;
- Associazione Nazionale Tributaristi Italiani;
- Associazione Notai della Lombardia;
- Associazione Sindacale dei Notai dell'Emilia Romagna;
- Centro Tecnico Federale di Coverciano;
- Collegio dei Ragionieri Commercialisti di Latina;
- Collegio dei Ragionieri e Periti Commerciali di Civitavecchia;
- Collegio dei Ragionieri e Periti Commerciali di Viterbo;
- Comitato Nazionale Italiano Fair Play;
- Comitato Provinciale CONI di Avellino;
- Comitato Provinciale CONI di Napoli;
- Comitato Provinciale CONI di Sassari;
- Confindustria;
- Consiglio Nazionale degli Architetti, Conservatori, Paesaggisti, Pianificatori;
- Consiglio Nazionale degli Ingegneri;

- Consiglio Nazionale del Notariato;
- Consiglio Notarile di Cosenza;
- Federazione Italiana Dirigenti Sportivi;
- Federazione Regionale degli Ordini degli Architetti del Veneto;
- Federazione Regionale Ordini degli Ingegneri del Veneto;
- Fondazione Accademia Romana di Ragioneria Giorgio Di Giuliomaria;
- Fondazione Italiana del Notariato;
- Fondazione Luca Pacioli del Consiglio Nazionale dei Ragionieri e Periti Commerciali;
- Il Sole 24 ORE;
- Ordine degli Architetti, Pianificatori, Paesaggisti e Conservatori della Provincia di Avellino;
- Ordine degli Architetti, Pianificatori, Paesaggisti e Conservatori della Provincia di Bari;
- Ordine degli Architetti, Pianificatori, Paesaggisti e Conservatori della Provincia di Milano;
- Ordine dei Dottori Commercialisti e degli Esperti Contabili di Latina;
- Scuola Superiore dell'Economia e delle Finanze Ezio Vanoni;
- Sindacato Italiano Commercialisti;
- Unione Giovani Dottori Commercialisti di Roma;