

Condominium Expense Deductions: What They are and how to Claim Them

Did you know that condominium expenses can be deducted from taxes? Read the article to learn about condominium expense deductions and understand how to claim them.

Which Condominium Expenses Can be Deducted?

It is possible to deduct condominium expenses for interventions carried out on the common parts of the building with percentages that may vary according to annual tax provisions. Here are some deductible interventions:

- facade renovation work;
- energy efficiency upgrades;
- waterproofing work on exposed areas (such as balconies or roofs);
- repair, replacement or simple routine maintenance of systems and common parts of the condominium;
- renovation and safety improvements of stairs and elevators;

- building renovation interventions;
- restoration to preserve parts subject to decay.

How to Claim Condominium Expenses

To request a partial deduction of expenses for 2022, simply fill out this year's 730 form with the expenses incurred in 2022, entering them in "Section E – Charges and Expenses". However, it is necessary for the administrator to communicate them to the [Agenzia delle Entrate](#) through a document that reports the individual interventions carried out and the relative quotas attributed to each condominium owner. The document must be sent exclusively electronically.

Subsequently, the Agenzia delle Entrate will include the eligible deductions in the pre-compiled 730 form of the individual taxpayer.

Who Can Benefit from Condominium Expense Deductions?

Property owners have the right to benefit from deductions on condominium expenses in proportion to the shares expressed in the millennial tables. Even those who have a VAT number and have a home office can deduct 50% of condominium expenses, utilities, and rent, but only if they fall under the ordinary regime and not the flat-rate regime.

You can access the benefits from the moment the expenses have been paid by the condominium administrator, with payment completed within the year and within the deadlines for filing

the tax return. In general, it is possible to benefit from condominium expense deductions over a period of ten years.