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This document summarizes the discussions within the INFN national scientific commission for theoretical physics (CSN4) on the future challenges in theoretical physics of interest for INFN, triggered by the national meeting on the INFN input for the update of the European Strategy for Particle Physics. Present and future challenges in theoretical physics are presented, with the vision of CSN4 on the next ESPPU.

Authors: PICCININI, Fulvio (INFN Pavia (IT)); DEGRASSI, Giuseppe (Roma Tre University and INFN (IT))