Checklist: ITCMD and inheritance abroad

This list gathers the documents the family sets aside to calculate the ITCMD on an inheritance or a gift, in Brazil and abroad.

PERSONAL DOCUMENTS

- ☐ Set aside the identity document and the CPF of each person who gives or inherits.
- ☐ Gather the birth certificate of each heir.
- ☐ Add the marriage certificate and the prenuptial agreement, where there is one, because they fix the property regime.
- ☐ Obtain proof of domicile for each person, because the state of domicile charges the tax on assets abroad.

ASSETS IN BRAZIL

- ☐ Request the updated registration record of each property from the property registry.
- ☐ Attach the articles of association and the latest balance sheet of each company in which the family is a partner.
- ☐ Collect the statements of accounts and investments in Brazil on the most recent date.

ASSETS ABROAD

- ☐ Set aside the title deed of each property abroad, with its country and value.
- ☐ Collect the statements of each account and custody abroad.
- ☐ Add the incorporation documents of each company, trust or foundation abroad.
- ☐ List the assets located in the United States, with the value of each, to check the US$ 60,000 limit for Form 706-NA.

SUCCESSION AND GIFTS

- ☐ Keep the will of each person, where there is one.
- ☐ Collect the deeds of earlier gifts.
- ☐ Attach the most recent complete income tax return, with the list of assets and rights.

> The Discovery will confirm this list for the family's case, and the licensed professional in each country may ask for more documents.