Checklist: Law 14,754 and offshore

This list gathers the documents that the family's accountant needs to report investments, controlled entities and trusts abroad under Law 14,754/2023.

PERSONAL DOCUMENTS

- ☐ Set aside the CPF and the passport of each person who reports in Brazil.
- ☐ Collect the complete income tax return of the previous year, with the list of assets and rights abroad.
- ☐ Keep the proof of tax residence of each person for each year.

FINANCIAL INVESTMENTS ABROAD

- ☐ Collect the statement of each account and custody abroad on 31 December, with the balance and the income of the year.
- ☐ Add the income statements from the foreign bank or broker for each year.
- ☐ Set aside the proof of each redemption, sale and settlement, with its date and amount.
- ☐ Keep the proof of tax paid abroad, together with the treaty or reciprocity that supports it.

CONTROLLED ENTITIES

- ☐ Attach the incorporation deed and the register of owners of each entity abroad, with the share of each person.
- ☐ Collect the annual financial statements of each entity, under IFRS or Brazilian accounting standards.
- ☐ Set aside the documents that show the origin of the entity's revenue, to separate active income from passive income.
- ☐ Keep the copy of the transparency option made in the 2024 return, where the family made it.

TRUSTS AND LOSSES

- ☐ Add the deed that created each trust, with the names of the settlor and of the beneficiaries.
- ☐ List the losses of each investment and of each entity, for offsetting in the following years.

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