Checklist: Brazilian tax exit

This list gathers what each person and each company of the family sets aside before sending the Definitive Exit Notice and the Definitive Exit Return.

PERSONAL DOCUMENTS

- ☐ Gather the CPF of each person who leaves Brazil and the CPF of each dependant.
- ☐ Collect the valid passport of each person, with the exit and entry stamps.
- ☐ Add the voter registration card of each leaving person, which carries the number the notice requires.
- ☐ Keep the receipt of the last income tax return of each adult, which carries the other number the notice requires.

TAX DOCUMENTS

- ☐ Collect the income statements for the year of departure, one from each paying source.
- ☐ Set aside the documents for the assets, rights and debts that the final return lists, with their values on the departure date.
- ☐ Check the receipts of the returns for earlier years and keep each one, because the final return does not replace them.

COMPANY AND INCOME THAT STAY

- ☐ Attach the updated articles of association and the CNPJ registration proof of each Brazilian company.
- ☐ List each Brazilian source of income that continues after departure, with its payer and annual amount.

PROOF OF DEPARTURE AND OF THE NEW COUNTRY

- ☐ Note the departure date and the arrival date of each person, with the tickets or the passport stamps.
- ☐ Obtain proof of address in the new country in the name of each person.
- ☐ Set aside the visa or residence permit of each person in the new country.
- ☐ Prepare the tax residence details that the bank in the new country asks for in its self-certification.

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