

# Keeping Your Brazilian Social Security Number Is a Yearly Chore

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CPF (Cadastro de Pessoa Física - Physical Person Registration), a kind of Social Security, is Brazil's national identification number, which is needed for many business activities in the country like opening a banking account or buying or renting real estate and even activating a cell phone. Foreigners can get their own CPF just for the asking.

In order to keep and maintain your CPF number valid in Brazil once it has been issued to you, you have to do an income tax declaration or a declaration of exemption every year (except the year you received the CPF).

This will depend on your taxable income and other circumstances, based on them, currently; we have the options of declaration:

1. Declaração de Imposto de Renda (Declaration of Income Tax)

If you earn 12,696.00 reais or more per year. For a complete list of circumstances where one is obliged to do such a declaration please visit the Receita Federal homepage at:

<http://www.receita.fazenda.gov.br/PessoaFisica/IRPF/2005/Orientacoes/Obrigatoriedade.htm>

2. Declaração de Isento de Impostos (Declaration of Tax Exemption)

If you don't have income in Brazil or if it is less than 12,696.00 reais per year. For a complete list of circumstances and requirements to do such a declaration please visit the Receita Federal homepage at:

<http://www.receita.fazenda.gov.br/PessoaFisica/Isento/2005/Orientacoes/default.htm>

Such declarations can be made by your attorney, CPA, agent, or by yourself via Internet on the website of Receita Federal at [www.receita.fazenda.gov.br](http://www.receita.fazenda.gov.br). You need to download a program from this page, which you use to create the submission.

The Declaração de Imposto de Renda (Declaration of Income Tax) is usually done in March and April and the Declaração de Isento de Impostos (Declaration of Tax Exemption), in October and November of every fiscal year.

Care is required when filling out the forms, as the information provided has legal implications. This information is not legal advice on how to do the submission yourself, it is merely explanatory. Please always consult with a professional.

If you failed to file one of these declarations for the first year, your CPF will have a notation on your number and, if don't do any of these two declarations for two years the CPF will be suspended.

In order to re-activate the CPF you will have to go to the nearest office of Receita Federal and justify why you did not do the declaration(s).

If accepted, most likely, you will have to pay a fee and your CPF will be re-activated, but I advise, it is a big hassle to do this, especially for those who do not speak Portuguese fluently.

Another important aspect is that if Receita Federal notices one person who made several applications or even has multiple numbers, all of them will be permanently revoked.

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