

Checklist: filing donations and keeping your paperwork

Use this list before, during and after you give. It covers incentivised donations (which may reduce Brazilian income tax) and direct gifts to P.A.S. Print it or tick it on screen.

1. Before donating

- ☐ **Decide the purpose of the gift.**
Support P.A.S. directly (PIX/transfer, no tax effect) or donate to an incentivised public fund (tax-deductible).
- ☐ **Confirm which return you will file.**
Individuals only deduct in the complete (itemised) return; the simplified option disregards incentives.
- ☐ **Estimate your deduction ceiling.**
Individuals: up to 6% of the tax due across all incentives (Law 9,250/1995, art. 12), with 3% sub-limits for the Children's Fund and the Elderly Fund; PRONON and PRONAS add 1% each, outside the 6%. Companies on actual profit: up to 2% of operating profit (Law 9,249/1995, art. 13).
- ☐ **Pick the right channel.**
Deductible giving must go to a municipal (FUMCAD/CMDCA), state, district or national fund — never straight to the entity.
- ☐ **Donate by 31 December of the calendar year.**
For the Children's and Adolescents' Fund you may also donate while filling in the return, capped at 3% of the tax due, paid by DARF before the filing deadline.

2. When donating

- ☐ **Use a traceable method: PIX, wire transfer or bank slip.**
Avoid cash — without a trail there is no proof.
- ☐ **Double-check the beneficiary details before confirming.**
P.A.S. — tax ID (CNPJ) 04.409.537/0001-60. For public funds, use only details published on the official city or council website.
- ☐ **Save the payment proof (PDF or screenshot showing date, amount, sender and recipient).**
- ☐ **Request the donation receipt from the entity or fund.**
It must show tax ID, amount, date and purpose. P.A.S. issues receipts for any donation, including PIX — just email us the date and amount.

3. When filing the return

- ☐ **Choose the complete return (itemised legal deductions).**
- ☐ **Enter the amount under “Doações Efetuadas”, using the matching code.**
Children's and Adolescents' Fund, Elderly Fund, Rouanet culture law, sport incentive, PRONON or PRONAS.
- ☐ **Report the fund's tax ID, amount and date exactly as on the receipt.**
- ☐ **Review the return summary.**
The tax software applies the ceilings automatically and discards the excess — check that the accepted amount matches your estimate.
- ☐ **Companies: book the donation as an operating expense.**
File the entity's statement committing to apply the funds fully to its social purposes — P.A.S. issues it on request.

4. Afterwards: document retention

- ☐ Keep proof, receipt and a copy of the return for 5 years.
That is the statutory period in which the tax authority may ask for evidence.
- ☐ Archive everything in one digital folder per calendar year (e.g. “Donations 2026”) with consistent file names.
- ☐ Log each gift in a spreadsheet: date, amount, beneficiary, channel, receipt number and filing code.
- ☐ Companies: also keep the bank statement of the credited account and the statement on the use of funds.
The deduction requires the money to be credited to a bank account in the entity's name.

One important point, said plainly

A direct gift to P.A.S. by PIX or bank transfer is not deductible in the Brazilian individual income tax. Individuals may only deduct the cases expressly listed in law (children's and elderly funds, culture, sport, PRONON/PRONAS). That does not reduce your impact: the money reaches families in full, it simply has no tax effect.

This material is informative and reflects the law in force on its publication date. Confirm percentages, codes and deadlines with your accountant or the Federal Revenue Service's official channels before filing.

Official sources

- Lei 9.250/1995, art. 12 — deduções e incentivos do IRPF
planalto.gov.br/ccivil_03/leis/l9250.htm
- Lei 8.069/1990 (ECA), art. 260 — doações aos Fundos da Criança e do Adolescente
planalto.gov.br/ccivil_03/leis/l8069.htm
- Lei 9.249/1995, art. 13 — dedução de doações por pessoa jurídica
planalto.gov.br/ccivil_03/leis/l9249.htm
- Receita Federal — Perguntas e Respostas do IRPF
gov.br/receitafederal/pt-br/centrais-de-conteudo/publicacoes/perguntas-e-respostas/dirpf
- Receita Federal — Meu Imposto de Renda
gov.br/receitafederal/pt-br/assuntos/meu-imposto-de-renda
- CONANDA — Conselho Nacional dos Direitos da Criança e do Adolescente
gov.br/mdh/pt-br/navegue-por-temas/crianca-e-adolescente/conanda

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