

# DID YOU KNOW

The deadlines to submit federal tax returns to the Brazilian Federal Revenue Service **are extended** for taxpayers domiciled in the Municipalities covered by a State Decree that have declared a state of public calamity

RFB Normative Instruction 1243, of January 25, 2012, provides for the extension of the term to comply with ancillary obligations (that is, delivery of DCTFs, EFDs and other federal tax returns) with the Brazilian Federal Revenue Services for taxpayers domiciled in Municipalities covered by State Decree on public calamity (as is the case, for example, of São Paulo, Rio de Janeiro and Minas Gerais)



The deadline is extended to the last business day of the third month following that in which taxpayers' federal tax returns should be filed



The Normative Instruction also establishes that **finances will not be imposed on taxpayers who submit their returns until the last business day of the third month** following that in which they were previously due



The extension **applies to the ancillary obligations to be complied with in the month of publication of the State Decree** on public calamity and in the subsequent month, both by legal entities and individuals

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