



Receita Federal

General Tax Policy Coordination

TAX STATISTICS 12

Consolidated DIRPF 2003

Consolidation of Individual Income Tax Returns - 2003

BRASÍLIA – JANUARY 2007

FEDERAL REVENUE SECRETARY

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Tax Statistics 12

*Consolidation of Individual Income Tax Returns 2003 -
Consolidated DIRPF 2003*

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Summary

Utilizing tables and graphs, the Consolidation of Individual Income Tax Returns 2003 (Consolidated DIRPF 2003) shows the aggregation of the principal information drawn from these tax returns at the national level. The total amounts notified by taxpayers regarding income subject to exclusive taxation, exempt and nontaxable income, taxable income, deductions, tax calculation and assets are presented. Information is also provided on the types of tax forms utilized and the means through which they were submitted.

ATTENTION

FOR REASONS OF A TECHNICAL NATURE, THE CONSOLIDATED FINANCIAL DATA PRESENTED IN THIS STUDY DO NOT INCLUDE THE AMOUNTS DECLARED IN PAPER-BASED RETURNS SUBMITTED.

SUMMARY

A. Type of Form and Means of Submission (Table and Graph).....	<i>1</i>
B. DIRPF Summary Chart (Table).....	<i>2</i>
C. Effective Rates (Graph).....	<i>3</i>
D. Income Subject to Exclusive Taxation (Table).....	<i>4</i>
E. Exempt and Nontaxable Income (Table).....	<i>5</i>
F. Taxable Income (Table and Graph).....	<i>6</i>
G. Deductions (Table).....	<i>7</i>
H. Percentage Distribution of Deductions (Graph).....	<i>8</i>
I. Tax Calculation (Table).....	<i>9</i>
J. Assets in 2001 and 2002 (Table).....	<i>10</i>

TYPE OF FORM AND SUBMISSION MEANS

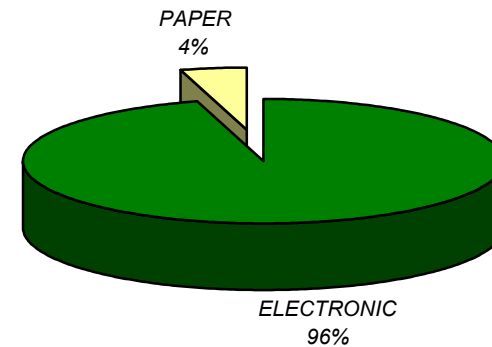
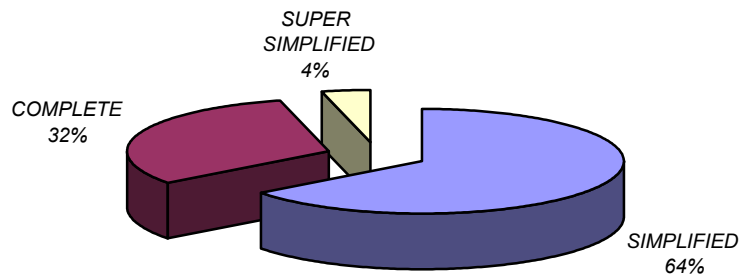
TOTAL NUMBER OF DECLARING TAXPAYERS: 16,703,741

BY TYPE OF FORM

TYPE OF FORM	QTY	%
SIMPLIFIED.....	10.802.183	64,67
COMPLETE.....	5.267.296	31,53
SUPER SIMPLIFIED.....	634.262	3,80
TOTAL.....	16.703.741	100,00

BY MEANS OF SUBMISSION

MEANS OF SUBMISSION	QTY	%
ELECTRONIC.....	15.967.780	95,59
PAPER.....	735.961	4,41
TOTAL.....	16.703.741	100,00

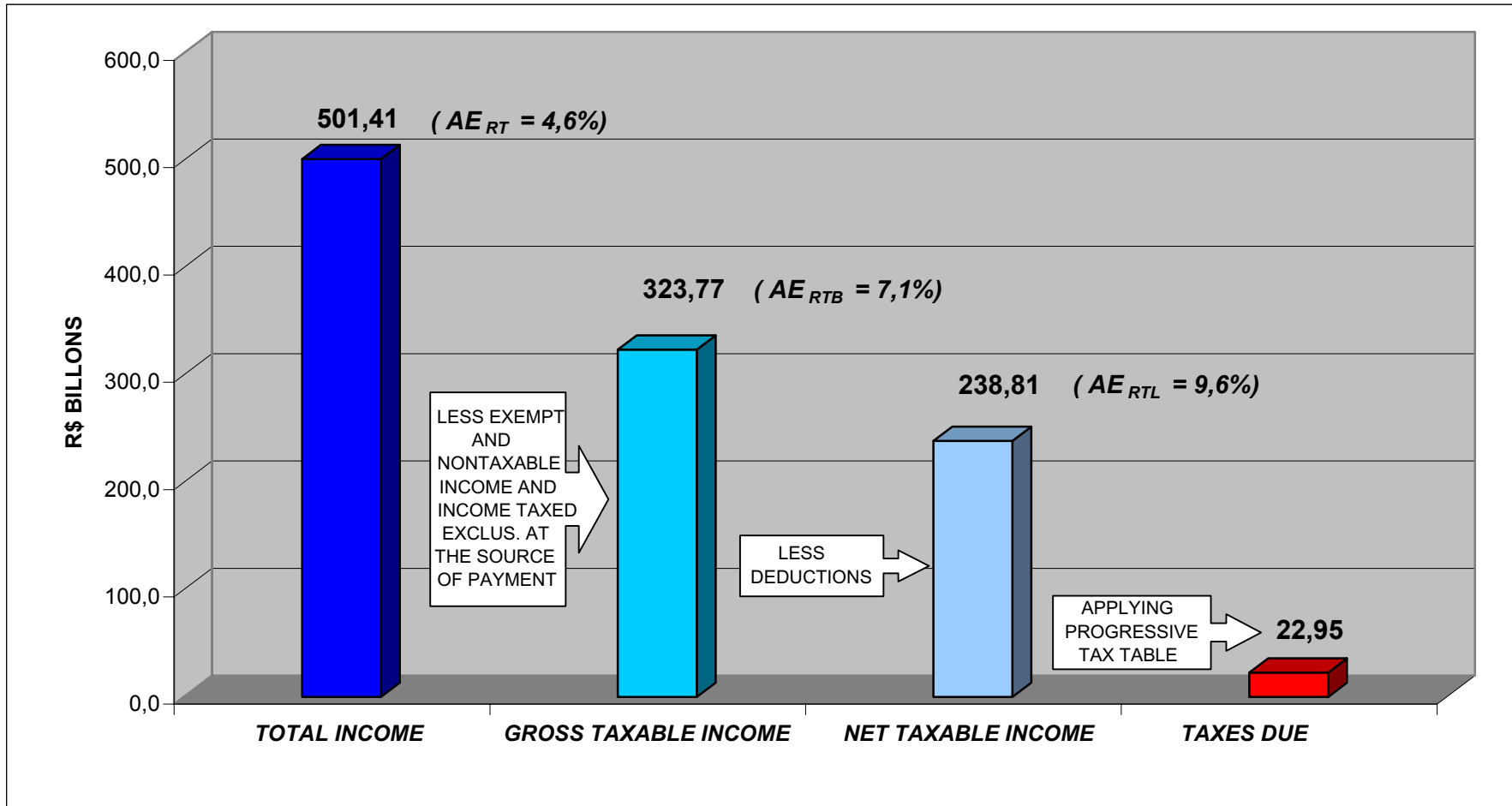


SUMMARY CHART

DESCRIPTION	VALUE (R\$ Million)	QTY UNITS	AVE. R\$
TOTAL NUMBER OF DECLARING TAXPAYERS.....	-	15.967.780	-
TOTAL INCOME.....	501.405,60	14.671.038	34.176,56
TAXABLE - COMPLETE FORM (FC).....	175.175,07	4.889.602	35.826,04
TAXABLE - SIMPLIFIED FORM (FS).....	143.099,08	9.007.727	15.886,26
TAXABLE - SUPER SIMPLIFIED FORM (FSS).....	5.499,47	416.420	13.206,55
SUBJECT TO EXCLUSIVE TAXATION (FC+FS+FSS).....	36.473,20	7.424.787	4.912,36
EXEMPT AND NONTAXABLE (FC+FS+FSS).....	141.158,77	6.255.735	22.564,70
DEDUCTIONS (FC+FS).....	84.965,18	14.102.511	6.024,83
NET TAXABLE INCOME (FC+FS).....	238.808,45	13.419.114	17.796,14
INCOME TAX DUE (FC+FS).....	22.945,70	4.953.094	4.632,60
INCOME TAX PAID (FC+FS).....	26.255,34	7.037.336	3.730,86
INCOME TAX TO BE PAID.....	2.284,53	1.465.935	1.558,41
INCOME TAX TO BE REFUNDED.....	5.594,17	6.046.938	925,12

NOTE: NO INCOME WHATSOEVER WAS DECLARED ON APPROXIMATELY 1.3 MILLION RETURNS.

EFFECTIVE RATES



AE = Effective Rate (tax due divided by income).

INCOME SUBJECT TO EXCLUSIVE TAXATION - Complete Form

DESCRIPTION	VALUE (R\$ Millions)	QTY UNITS	AVE. R\$
TOTAL INCOME SUBJECT TO EXCLUSIVE TAXATION.....	25.097,66	4.801.827	5.226,69
1. 13TH ANNUAL WAGE.....	8.710,47	3.846.155	2.264,72
2. CAPITAL GAINS ON SALES OF PROPERTY AND/OR RIGHTS.....	1.511,49	25.099	60.221,00
3. NET VARIABLE INCOME GAINS.....	114,79	1.932	59.416,88
4. INCOME ON FINANCIAL INVESTMENTS.....	11.441,71	704.351	16.244,33
5. INCOME OF DEPENDENTS SUBJECT TO EXCLUSIVE TAXATION.....	102,16	47.383	2.156,04
6. OTHERS.....	3.215,34	176.898	18.176,25

Note: Detailed information available only for complete tax return form.

EXEMPT AND NONTAXABLE INCOME - Complete Form

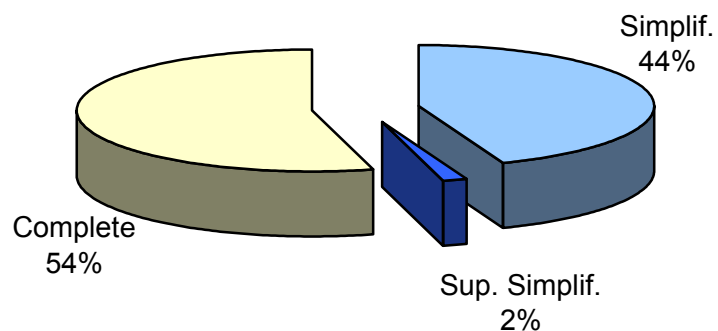
DESCRIPTION	VALUE (R\$ Millions)	QTY UNITS	AVE. R\$
TOTAL EXEMPT AND NONTAXABLE INCOME.....	73.171,30	4.184.645	17.485,67
1. 30 DAY SEVERANCE PAYMENT.....	4.541,11	201.040	22.588,09
2. PROFITS ON SALE OF PROPERTIES AND RIGHTS.....	1.605,24	62.158	25.825,18
3. PROFITS AND DIVIDENDS.....	20.870,16	300.351	69.485,90
4. EXEMPT SHARE OF RURAL ACTIVITY INCOME.....	4.075,14	113.716	35.836,12
5. EXEMPT SHARE OF RETIREMENT BENEFITS.....	4.739,97	256.442	18.483,58
6. SOCIAL SECURITY FINANCIAL BENEFITS RECEIVED.....	285,40	8.822	32.350,53
7. PENSION, RETIREMENT BENEFITS.....	3.786,43	100.049	37.845,74
8. SAVINGS ACCOUNT EARNINGS.....	2.629,53	1.096.544	2.398,01
9. ASSET TRANSFERS.....	10.531,45	99.310	106.046,25
10. EXEMPT AND NONTAXABLE INCOME OF DEPENDENTS.....	786,70	76.419	10.294,57
11. OTHERS.....	19.320,18	1.869.794	10.332,79

Note: Detailed information available only for complete tax return form.

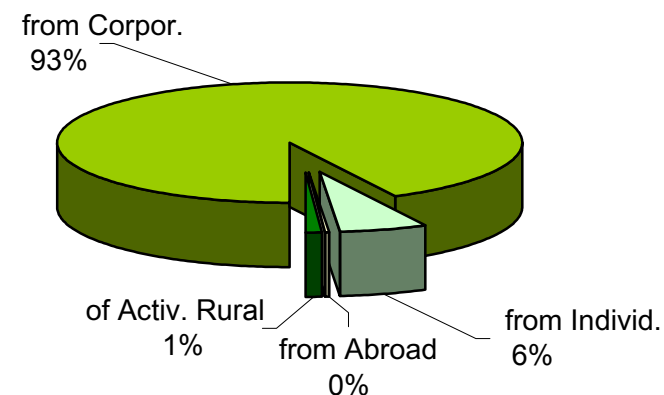
TAXABLE INCOME

DESCRIPTION	VALUE (R\$ Millions)	QTY UNITS	AVE. R\$
TOTAL TAXABLE INCOME.....	323.773,62	15.967.780	20.276,68
SIMPLIFIED FORM.....	143.099,08	10.288.077	13.909,22
SUPER SIMPLIFIED FORM.....	5.499,47	634.262	8.670,66
COMPLETE FORM.....	175.175,07	5.045.441	34.719,48
INCOME RECEIVED FROM CORPORATE ENTITIES (FC).....	161.892,45	4.622.072	35.025,95
INCOME RECEIVED FROM INDIVIDUALS (FC).....	10.693,34	678.917	15.750,59
INCOME RECEIVED FROM ABROAD (FC).....	641,18	6.600	97.148,68
TAXABLE RESULT OF RURAL ACTIVITY (FC).....	1.948,09	132.971	14.650,51

TOTAL TAXABLE INCOME



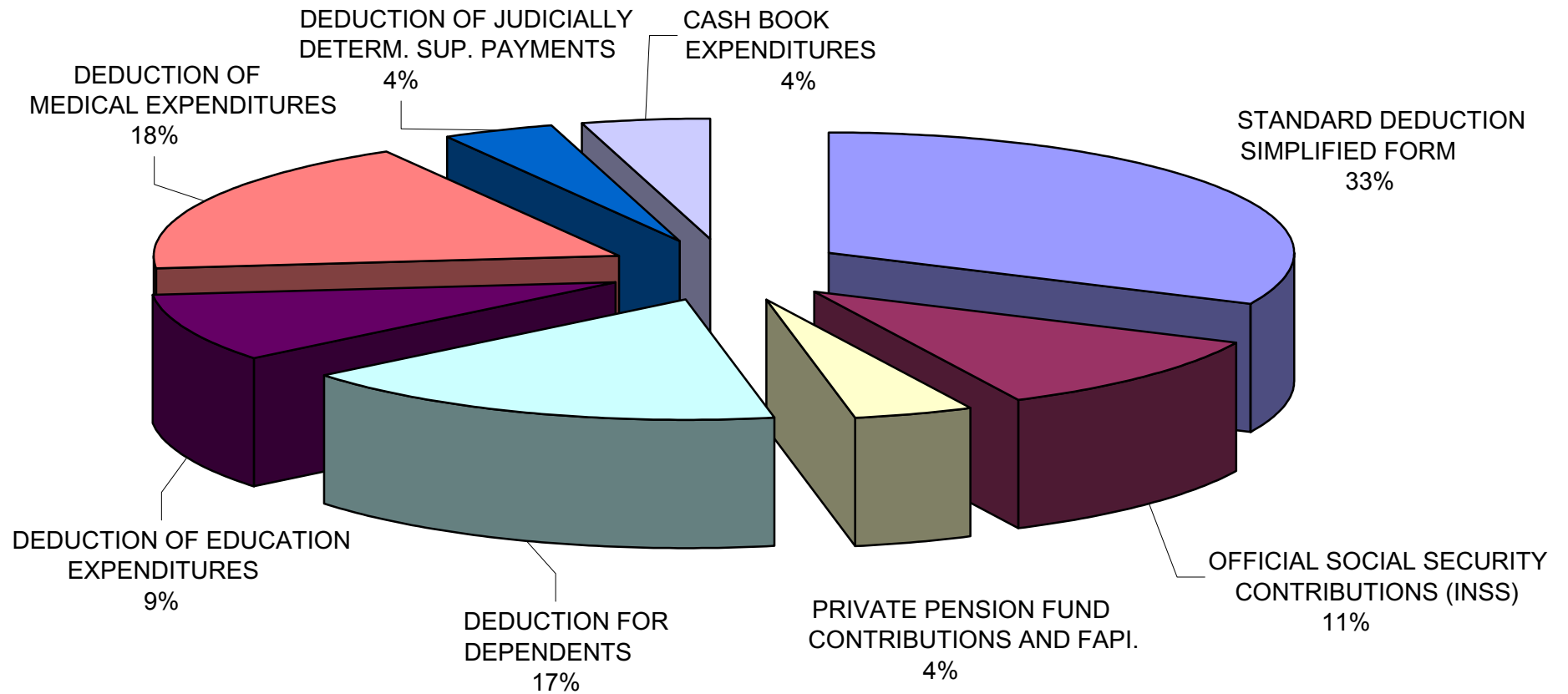
INCOME - COMPLETE FORM



DEDUCTIONS

DESCRIPTION	VALUE (R\$ Millions)	QTY UNITS	AVE. R\$
STANDARD DEDUCTION - SIMPLIFIED FORM.....	27.049,06	9.418.190	2.872,00
OFFICIAL SOCIAL SECURITY CONTRIBUTIONS (INSS).....	9.399,13	3.708.002	2.534,82
PRIVATE PENSION FUND CONTRIBUTIONS AND FAPI.....	3.389,39	1.233.759	2.747,20
DEDUCTION FOR DEPENDENTS.....	14.719,62	4.068.892	3.617,60
DEDUCTION OF EDUCATION EXPENDITURES.....	7.764,46	2.472.721	3.140,05
DEDUCTION OF MEDICAL EXPENDITURES.....	15.467,60	3.615.726	4.277,87
DEDUCTION OF JUDICIALLY DETERM. SUP. PAYMENTS.....	3.412,17	354.668	9.620,75
CASH BOOK EXPENDITURES.....	3.763,76	154.703	24.328,92
TOTAL DEDUCTIONS - COMPLETE FORM.....	57.916,12	4.684.321	12.363,82
TOTAL DEDUCTIONS.....	84.965,18	14.102.511	6.024,83

PERCENTAGE DISTRIBUTION OF DEDUCTIONS



CALCULATION OF TAX

DESCRIPTION	VALUE (R\$ Millions)	QTY UNITS	AVE. R\$
VALUE OF CALCULATED TAX.....	22.964,52	4.953.094	4.636,40
VALUE OF INCENTIVE DEDUCTIONS.....	18,82	116.323	161,79
TOTAL TAX DUE (*).....	22.945,70	4.953.094	4.632,60
INCOME TAX WITHHELD.....	25.270,23	6.828.982	3.700,44
MONTHLY SOCIAL SECURITY PAYM. OF SELF-EMPLOYED.....	858,46	187.409	4.580,68
COMPLEMENTARY TAX.....	49,22	19.362	2.541,92
TAXES PAID ABROAD.....	77,43	1.583	48.913,83
TOTAL TAX PAID.....	26.255,34	7.037.336	3.730,86
TOTAL INCOME TAX TO BE PAID.....	2.284,53	1.465.935	1.558,41
TOTAL INCOME TAX TO BE REFUNDED.....	5.594,17	6.046.938	925,12

ASSETS IN 2001 AND 2002

DESCRIPTION	VALUE (R\$ Millions)	QTY UNITS	AVE. R\$
VALUE OF PROPERTIES AND RIGHTS IN 2001.....	1.212.710,27	10.689.475	113.449,00
VALUE OF PROPERTIES AND RIGHTS IN 2002.....	1.499.385,08	11.925.545	125.728,85
VALUE OF DEBTS AND REAL LIABILITIES IN 2001.....	51.252,12	1.733.977	29.557,56
VALUE OF DEBTS AND REAL LIABILITIES IN 2002.....	63.456,85	1.979.003	32.065,06