

What your entity needs to have

An entity loses a partnership over a **date**, not over a number. This page says, in a few words, which papers exist, what each one is for and where to get it. It is not legal advice: it is the list of what to ask the accountant.

In UmCanto every paper goes on the **Calendar**. It warns you before one lapses, shows what is not filed yet for your kind of entity, and puts the dates in your phone's calendar. It also checks IPEA's Mapa das OSCs and shows the titles it already knows for your CNPJ: one tap and it is on the Calendar.

That the entity exists

- **Registered statute**: the document that says who the entity is. It lives at the registry office. Without it there is no partnership at all.
- **Minutes of the board's inauguration**: who may sign. When the term ends, nobody can sign a termo or a cheque.
- **CNPJ card**: the entity's identity. A CNPJ marked "inapto" freezes the bank account. Receita Federal

That the entity owes nothing

Asked when a termo is signed and again at every transfer. Each one prints off a website in a minute, which is exactly why they lapse unnoticed. In UmCanto, the CND, the CRF and the CNDT carry an **Issue** button that opens the right site.

- **Federal tax clearance (CND)**: federal taxes paid. Receita Federal
- **FGTS clearance (CRF)**: the FGTS paid. Caixa
- **Labour clearance (CNDT)**: no labour debts. TST

- **State and city clearance:** on the state's and the city hall's tax websites.

That the door may open

- **Operating permit:** from the city hall.
- **Fire brigade certificate (AVCB):** from the fire brigade.
- **Health licence:** from Vigilância Sanitária, for a kitchen, a day care or a health service.

That the entity is on the list

- **Council registration** (CMAS, CMDCA, CMI, CMS): opens the city's funds, like the children's and the elderly's.
- **CNEAS:** for social assistance. Ministry of Social Development and Assistance
- **CNES:** for whoever is paid by the SUS. CNES

A title the entity earned

Nobody has to have one. Whoever has one gains.

- **CEBAS:** the largest sum an entity can have, which is not paying the employer's share of social security. The renewal is asked for **before** it lapses. FONIF's study measured it: every R\$ 1 of that immunity comes back as R\$ 9.79 in services to the public.
- **OSCIP:** signs termos de parceria with government. Since 2015 no title is needed for a company to deduct a gift.
- **Public utility:** state or city; the federal one ended in 2015.

What the accountant files

ECD, ECF, DCTFWeb, EFD-Reinf and eSocial. Nobody hands these to the entity: they are dates by which the entity hands in a declaration. The accountant does it; the Calendar is so the treasurer knows it was done.

Which of these are yours?

Not every entity needs all of them. A day care does not need a CNES. In UmCanto the Calendar shows only what an entity like yours usually needs and has not filed yet. The same papers decide which calls and funds the entity can apply to: UmCanto shows, for each one, the paper that is missing. Always check with the accountant.