

Declare Right: university extension action for guidance in the preparation of the individual and rural producer income tax return

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Abstract. The individual income tax (IRPF) is an annual obligation that affects millions of Brazilians, including rural producers. According to the Federal Revenue Service of Brazil (RFB, 2024), approximately 30 million taxpayers are subject to this declaration, which requires compliance with specific rules and constant updating. In this context, the Declare Certo extension project, developed by the Accounting Sciences Course at the Federal University of Rondonópolis (UFR), through the Accounting and Tax Support Center (NAF), after training the students participating in the project, offers free guidance for the correct completion of the IRPF 2025 Annual Adjustment Statement, base year 2024 and Rural Land Tax Declaration (DITR) 2025, which are aligned with the guidelines of the university extension of UFR and the Sustainable Development Goals (SDGs) of the United Nations (UN). A total of 209 services were effectively carried out, exceeding by more than three times the initial expectation of the Declare Certo project; reaffirming the social function of the public university by integrating teaching, extension and community; offering free tax guidance; and fostering fiscal citizenship.

Keywords: Fiscal citizenship, Income taxes, Social justice.

Contextualization and goals

The individual income tax (IRPF) is an annual tax obligation that is levied on millions of Brazilian citizens, including rural producers. According to data from the Brazilian Federal Revenue Service, as of May 28, 2025, 35,061,096 IRPF declarations for the 2024 calendar year had already been submitted, and the total expectation is 46.2 million declarations (RFB, 2025).

For the 2025 fiscal year (base year 2024), the following main provisions stand out:

- ✓ The monthly exemption range for taxable income was set at R\$ 2,259.20, with the application of a simplified deduction of R\$ 564.80, so that monthly income up to R\$ 2,824.00 is, in many cases, exempt from the tax.

- ✓ Monthly progressive rates for those who exceed the exemption range: 7.5%; 15%; 22.5%; and 27.5%.

- ✓ The obligation to submit the annual return occurs for those who received taxable income above R\$ 33,888.00 in 2024 or had gross revenue from rural activity greater than R\$ 169,440.00.

The IRPF Annual Adjustment statement requires compliance with specific rules, as well as constant updating of taxpayers regarding legislative and operational changes. In this context, the Declare Certo Extension Project, developed by the Accounting Sciences Course at the Federal University of Rondonópolis (UFR), through the Accounting and Tax Support Center (NAF), aims to

provide free guidance for the correct completion of the IRPF 2025 Annual Adjustment Statement, base year 2024. This project is in line with the institutional guidelines of university extension at UFR.

The Declare Right project is also connected to the Sustainable Development Goals (SDGs), especially SDG 16, which advocates the promotion of peaceful and inclusive societies, access to justice and the strengthening of institutions, and SDG 8, which seeks sustained, inclusive and sustainable economic growth, with full and productive employment. By promoting tax and accounting education, the project contributes to tax transparency, the reduction of informality and the strengthening of fiscal citizenship, aspects that are reflected both in institutional effectiveness and in the generation of employment and income opportunities. Thus, free guidance on correct compliance with tax obligations helps not only in tax justice but also in the consolidation of practices that promote economic and social development. (UN, 2015).

The relevance of the proposal lies in two fundamental aspects: on the one hand, it promotes the exercise of the fiscal citizenship of the community served; on the other hand, it enables students to apply theoretical content in practice, strengthening their professional training.

The project articulates the university's social responsibility and practical learning, allowing academics to consolidate knowledge in tax law, tax accounting and accounting practices, and develop technical and social skills. For the community, it offers guidance on IRPF, the Rural Activity Cash Book and Carnê-Leão, preventing tax inconsistencies, and promotes awareness about the allocation of part of the tax to social, cultural and sports projects, strengthening public policies. In the specific case of rural producers, Law No. 8,023/1990 provides for the calculation of the result of rural activity, whose records are part of the tax calculation basis.

The general objective of the project is to guide the academic and external community of Rondonópolis regarding the correct preparation of the Individual Income Tax Return (DIRPF) 2025, base year 2024, while promoting the practical training of academics in the accounting sciences course.

To achieve this purpose, the project includes specific objectives that involve the training of students on the applicable legislation and the completion of the declaration, with special attention to rural producers and taxpayers subject to Carnê-Leão; the offer of free services to the community to prevent errors and inconsistencies; the encouragement of the allocation of part of the IRPF to social, cultural and sports projects; the realization of solidarity campaigns with the collection of food for shelter entities; and the production of statistical reports to be sent to the Federal Revenue Service and the Dean of Extension of UFR, strengthening

the link between the university, society and public institutions.

Methodology

The methodology proposed for the project foresees its execution in the period from March 2025 to March 2026, which is structured on three main fronts of action. The first phase consisted of student training, through training available on the SEBRAE platform, video classes from the Federal Revenue Service and face-to-face study groups at the Accounting and Tax Support Center of the Federal University of Rondonópolis (NAF/UFR), favoring the practical and critical training of academics.

The second phase included service to the community, carried out through individual guidance at the NAF/UFR and citizenship task forces in public spaces, such as squares and shopping malls in the city.

Face-to-face services were offered regularly on Mondays, Wednesdays and Fridays, from 1 pm to 5 pm, always under the supervision of teachers, ensuring the technical and pedagogical quality of the activities.

Results and Discussion

The results achieved show significant advances in the execution of the Declare Certo project. The initial goal was to train 40 academics, who were divided into two classes, an objective that is in progress and reflects the procedural nature of student training. Regarding services to the community, the forecast was for approximately 100 taxpayers served in the DIRPF and DITR declarations, but 209 services were effectively carried out, exceeding the initial expectation by more than three times. This result demonstrates not only the broad demand for the initiative but also the capacity of the Accounting and Fiscal Support Center (NAF) to respond efficiently to social demand. The scope of activities reinforces the scope of the project, which serves both urban taxpayers and rural producers. Thus, the data point to the consolidation of the NAF as a reference space in fiscal citizenship, university extension and practical training in accounting sciences.

Final Considerations

The Declare Certo project reaffirmed the social function of the public university by integrating teaching, extension and community, offering free tax guidance and fostering fiscal citizenship. The initiative strengthens the practical training of accounting students (SDG 4 – Quality Education), promotes transparency and trust in institutions (SDG 16 – Peace, Justice and Effective Institutions) and contributes to regional economic development by supporting rural producers and encouraging productive inclusion (SDG 8 – Decent Work and Economic Growth). Thus, it consolidates itself as a

university extension space committed to social transformation and the strengthening of citizenship.

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Ethical and Peer Review Principles

The authors confirm that this publication has been peer-reviewed by expert committees from a participating institution in the United Nations Academic Impact (UNAI).

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