

How to complete your French income tax return

Since 1st January 2019, income tax (*impôt sur le revenu*) in France is deducted at source (*prélèvement à la source*). This means that it is withdrawn from your salary every month. However, you are still required to declare the income you earned last year in order to have the amount of your income tax adjusted by the tax authorities. The income tax return is also used to calculate the Housing Tax (*Taxe d'habitation*) that you have to pay if you own or rent the accommodation where you live and to establish if you are required to pay the Television Licence Fee if you have a TV set.

Who must complete a tax return?

You must complete a tax return if you were in one of the following situations last year:

- France was your main country of residence
- You had a professional activity in France

For all financial income other than those paid as a salary (scholarships, internship allowances, etc.) please contact your tax centre to seek specific advice before filling your tax return.

For more information

Visit the Direction Générale des Finances Publiques website, page « obligations déclaratives ».
www.impots.gouv.fr/portail/particulier/obligations-declaratives

Information is also available in French and in English on this page: www.impots.gouv.fr/portail/international

How do you complete your French tax return?

In France it is compulsory to complete your tax return online if you have a tax number and if you have internet access.

1. If you have not made a tax declaration in France previously:

If you started to earn a salary in France for the first time last year, you may not have a tax number yet. It is now possible for new declarants recently arrived in France to report their income online. To do so, you will need to get a French tax identification number (NIR) to be able to create your personal account on impots.gouv.fr and then to report your income online.

In order to get a tax number, you must go to your local tax office with a form of ID, a proof of address and your last pay slip. At the tax office, you will be able to ask to fill form 2043 – *formulaire de demande de numéro fiscal et de taux personnalisé de prélèvement à la source* – with the help from a member of staff.

www.impots.gouv.fr/portail/formulaire/2043-sd/demande-de-numero-fiscal-et-de-taux-personnalise-de-prelevement-la-source

A week later, you will receive your tax identification number as well as an online identification number. These identifiers will enable you to create a personal account (*espace particulier*) online on www.impots.gouv.fr and to complete your tax return online.

In Brest, the address of the main tax office is:

**Service des impôts des particuliers
du centre des finances publiques de Brest Iroise**
8 rue Duquesne
29200 Brest

This tax office may also be contacted by mail sip.brest-iroise@dgfip.finances.gouv.fr and/or by phone 02 98 00 30 31.

If you do not have a tax number at the time of filling your tax return, you will have to submit a paper tax return form. This form (*formulaire n°2042*) can be downloaded (www.impots.gouv.fr) at the end of April or it can be collected from your local tax office. On the tax return form you will find the list of supporting documents to provide. You must gather all the supporting documents and send them by post with your tax return or take the form and the documents to your tax centre. In order to find out the amount of income to declare, you must refer to your December pay slip where you can find your annual net taxable income or ask your employer.

2. If you completed a tax return in France last year:

You must submit your tax return online via your personal account (« *vosre espace particulier* ») this year. The online form is pre-filled. You will then need to check, correct, complete and validate your income tax return online.

3. You must check if a bilateral agreement exists between your usual country of residence and France:

In order to avoid double taxation many international tax agreements have been signed. These tax agreements are available online on the government tax office website: www.impots.gouv.fr/portail/les-conventions-internationales. If there is a tax agreement between your usual country of residence and France, you should attach this agreement to your tax return form. It is also recommended to write a letter referring to this agreement, and asking for it to be taken into account in the calculation of your income tax.

cf. model letter to attach to your tax return to explain your situation at the end of this document.

When must you complete your tax return?

The income tax return campaign takes places in April-May.

What happens next?

You will be sent your « Avis d'imposition sur le revenu » during the summer.

If you submitted your tax return online, you will also get an « Avis de situation déclarative à l'impôt sur le revenu », which serves as an information statement notice for income tax. Make sure you keep these documents as they enable you to certify of your income and charges, and can be required by various institutions (banks, administrations, etc...).

Model letter explaining your situation – to be attached to your tax return

(Date)

Madame, Monsieur,

Je travaille en France depuis (date de début de contrat) en tant que chercheur à (lieu de travail).

En ce qui concerne ma déclaration des revenus 20..., je souhaite bénéficier de l'article ... (indiquez l'article concernant les chercheurs) de la convention fiscale entre (votre pays) et la France.

Vous trouverez ci-joint ma déclaration des revenus 20... ainsi que des justificatifs de ma situation (joindre copie de votre titre de séjour scientifique et de votre contrat).

Je vous remercie de l'attention que vous porterez à ma situation.

Veuillez agréer, Madame, Monsieur, mes salutations respectueuses.

(Signature)

Centre de Mobilité Internationale de Brest
Cité Internationale – 235 cours Aimé Césaire
CS93 837
29238 Brest Cedex 3
cmibrest.euraxess@univ-brest.fr

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