



PRACTICAL INFORMATION: THE FRENCH INCOME TAX RETURN

If you lived in France and received an income last year, you have to complete a "tax return" sent by the personal tax department. This return is completed every year in April and May.

Who must complete a tax return?

You are particularly subject to income tax if:

- You receive an income from a French source
- You have a professional activity in France, salaried or not
- France is your main country of residence

For all financial incomes other than those paid as a salary (scholarships, internship allowances, etc.), please contact the tax department to know the filing tax return conditions.

In France, completing your tax return is mandatory but does not necessarily mean you have any taxes to pay!

How to complete your tax return?

Step 1: Fill in the tax return form of the current year

- It is your first return:

Go to public finance website

www.impots.gouv.fr and download the tax return form. Print it and fill it in. You can also obtain this document from the nearest tax department to your home.

- You already completed your tax return last year: You will receive the pre-filled tax return form at your address. Check the information marked. If the form comprises an e-filing number, you can complete your tax return directly on the public finance website.

Step 2: Check if an international tax agreement exists between your country and France

To solve particular issues or avoid double taxation, many international tax agreements have been signed.

Check if an international agreement exists between your country of residence and France, go to www.impots.gouv.fr in the section "Documentation" and then "International".

If you are concerned by an international tax agreement, print

and attach this agreement to the "tax return" form, with a letter referring to this agreement and asking for its application.

Step 3: Attach the supporting documents and send the form by post

You will find the list of supporting documents to attach to your letter in the form. It comprises in particular a proof of address. Please read the section "Who can you contact?" in this document to find the mailing address.

When must you complete your tax return?

You must send the documents before specific dates. As these dates are subject to variation every year, please consult the public finance website. For information purposes, you can complete your paper tax return between mid-April and the end of May, and your e-tax return around mid-June.

Do not forget to inform your tax department of any change in address. We also advise you to contact it before leaving France to inform it of this change.

And then?

Once you have completed your return, you will receive in August/September a letter from the Tax Department ("tax return") indicating the amount to be paid, if any.

In any case, keep this tax return.

The tax return form is also used for the television licence (broadcast licence fee). If you do not possess a television set in France, you must tick the box ØRA in the bottom right corner of page 1 of the tax return (otherwise the tax will be automatically applied).

Who can you contact?

The public finance website: [http://www.impots.gouv.fr/](http://www.impots.gouv.fr)

The tax centre of your place of residence.

To find it, go to:

<http://www.impots.gouv.fr/portal/dgi/public/contactspart> and click on "Do you need more information, to contact us?" and "Contact your local department"

If you have already left France, you can contact the finance department at the following address:

Sip.nonresidents@dgfip.finances.gouv.fr