

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 This means that it is withdrawn from your salary every month.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 required to declare the income you earned in 2018 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 Occupiers French property 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 (*Contribution à l'audiovisuel public*) 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 in 2018

- 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](http://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](http://www.impots.gouv.fr/portail/international)

### How do you complete your French tax return?

#### 1- You must fill in the 2018 income tax return form (formulaire de déclarations des revenus 2018)

- a) If you have not made a tax declaration in France previously :

If you started to earn a salary in France for the first time in 2018, the French tax authorities do not know you yet. **It is now possible for new declarants recently arrived in France to report their income online.**

You will need to get a French tax identification number (*numéro fiscal* aka *NIR*) to be able to create your personal account (*espace particulier*) on [impots.gouv.fr](http://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 December 2018 pay slip. At the tax office, you will be able to ask to fill **form n°2043** – *formulaire de demande de numéro fiscal et de taux personnalisé de prélèvement à la source* – with the help from a member of staff. A week later, you will receive your tax identification number as well as an online identification number (*numéro de télédéclarant*). These identifiers will enable you to create a personal account online on [impots.gouv.fr](http://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@dgif.finances.gouv.fr](mailto:sip.brest-iroise@dgif.finances.gouv.fr) and/or by phone : 02 98 00 31.

If you do not have a tax number at the time of filling in your tax return, you will have to submit a paper tax return form. This form (formulaire n°2042) can be downloaded on the [impots.gouv.fr](http://impots.gouv.fr) website from 25th April 2019 or it can be collected from your local tax office. You will find the list of supporting documents to attach

on the form. You must gather all the supporting documents and send them by post with your tax return or take it all to your tax centre.

In order to find out the amount of income to declare, you must refer to the December 2018 pay slip where you can find your annual net taxable income or you can ask your employer.

You can estimate your income tax for 2018 by going on [www.impots.gouv.fr/simulateur/calcul\\_impot/2019/index.htm](http://www.impots.gouv.fr/simulateur/calcul_impot/2019/index.htm)

b) If you completed a tax return in France last year :

**You must submit your tax return online this year.** You will receive a pre-filled tax return form at your address. On the form there will be an e-filing number enabling you to complete the whole procedure online on [impots.gouv.fr](http://impots.gouv.fr). You will then need to check, correct, complete and validate your income tax return online, via your personal account (*espace particulier*).

If you submitted your tax return online last year, log in to the [impots.gouv.fr](http://impots.gouv.fr) website with your personal login information. You then need to check, correct, complete and validate your income tax return.

## **2- 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](http://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. the model letter to attach to your tax return to explain your situation which can be found at the end of this help sheet.

### **When must you complete your tax return ?**

The income tax return campaign takes places in April-May. This year the service for filing tax returns online opened on 10 April 2019.

The closing date for sending a paper tax return is **16 May 2019**.

If you are submitting your tax return online, the closing date for people who live in the Finistère is **28th May 2019** at midnight.

### **What happens next ?**

You will receive by post 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 2018, 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 2018 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.

Veillez 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@bretagneloire.fr](mailto:cmibrest.euraxess@bretagneloire.fr)

*Centre de Mobilité Internationale de Brest  
Cité Internationale – 235 cours Aimé Césaire  
CS93 837  
29238 Brest Cedex 3  
[cmibrest.euraxess@bretagneloire.fr](mailto:cmibrest.euraxess@bretagneloire.fr)*