

## Income tax declaration May 2016

If you've had a salaried activity in France in 2015 (even if you've started work in France in November or December 2014) you've got to declare your income to the Taxation department of the State treasury.

**Please note:** failure to declare your income may result in serious administrative difficulties

**Deadlines:**

**By post:** **Wednesday 18th May for the paper declaration** (post stamp as proof mark)

**On line** (not possible if it's your first income tax declaration): Tuesday, May 31<sup>st</sup> if you live in the Cote d'Or department, zip code starting with 21.

7<sup>th</sup> June if you live in the Nièvre (zip code starting with 58), Saône-et-Loire (zip code starting with 71) or Yonne (zip code starting with 89).

### I/Where can I get my tax form?

If you declared your income last year then you've probably already received (or will receive by the beginning of May) the tax form in your mail box.

If you declare your income for the first time you need to download the tax form. The Tax form for 2015 will be available, by the beginning of May, on [this official website](#):

### II/How to proceed?

First, check whether a bilateral convention between France and your last fiscal residency (the country where you last paid your taxes) exists so as to avoid double taxation. France has signed many conventions allowing researchers to avoid paying the income tax for the first year or first two years of their stay in France.

You can find the list of the conventions on the [government website](#).

Under "Rechercher une convention fiscale", select the country where you last paid your taxes.

#### 1/If there is a bilateral convention:

a) Fill in the tax form with the information about your situation (pages 1 and 2 for your civil status and information about your family), and your income page 3.

- If you are on your own: line 1AJ In order to know the amount to declare have a look at your last salary sheet in 2015 under the box "revenu net imposable" and report the amount or ask your employer;
- If you're married and that your spouse, also received a salary complete the ligne 1BJ;
- If you are with your family, you may have to complete the number 7 at page 4. Don't forget to join the attestations of what you paid for childminding.

b) Please note: the declaration form is also used to assess the amount of local taxes you may have to pay. Hence the question about the TV set (page 1), if you did not have a TV set in your apartment tick the box ØRA

c) Join a letter (see the model below) explaining your researcher status and your wish to benefit from the article X of the bilateral convention between France and your fiscal residence country.

You can also contact your Euraxess Center to get the relevant article. Please write an email at the following address: [Staff.researchers@u-bourgogne.fr](mailto:Staff.researchers@u-bourgogne.fr)

d) Join a proof of your status (residence card or working contract)

e) Join a copy of the bilateral convention

f) Send everything to your local tax office with the details of your bank account (RIB).

**Model letter to ask to benefit from the bilateral convention:**

*Madame Monsieur,*

*Je travaille en France en tant que chercheur depuis (starting date) au (date of the end of your contract )*

*Pour ma déclaration de revenus, je souhaite bénéficier de l'article ..... (write down the number of the article in the convention referring to scientists) de la convention fiscale entre.....(name of your country ) et la France du (date of the convention ) pour la période indiquée ci-dessus.*

*Vous trouverez ci-joint ma déclaration de revenus pour l'année 2015, une attestation de mon statut de chercheur ainsi que la convention fiscale en question.*

*Je vous remercie par avance de l'attention que vous voudrez bien porter à ma demande.*

*Veillez agréer Madame Monsieur, mes salutations respectueuses.*

*(Date and sign)*

**2) If there is no fiscal convention:**

Fill in the tax form with the information about your situation (pages 1 and 2 for your civil status and information about your family), and your income page 3.

- If you are on your own: line 1AJ In order to know the amount to declare have a look at your last salary sheet in 2015 under the box "revenu net imposable" and report the amount or ask your employer;
- If you're married and that your spouse, also received a salary complete the ligne 1BJ;
- If you are with your family, you may have to complete the number 7 at page 4. Don't forget to join the attestations of what you paid for childminding.

Send your tax form to your local tax office with the details of your bank account (RIB).

Please also note: the declaration form is also used to assess the amount of local taxes you may have to pay. Hence the question about the TV set (page 1), if you did not have a TV set in your apartment tick the box ØRA

If you wish to evaluate the approximate amount of taxes you'll have to pay, go to [the official website](#).

### III / Where can I get some help?

There will be a basic help service in Dijon

a) at the Town hall

(Place de la Libération), Salle des Etats, every day during the first weeks of May (Dates and timetable to be defined)

b) at the Centre des Finances publiques

25 rue de la Boudronnée

Line 1 with the Tram, stop Poincarré

Basic help service every day from 8.30 to 4.30 pm (dates to be defined)

If you're abroad please send an email to [nonresidents@dgfip.finances.gouv.fr](mailto:nonresidents@dgfip.finances.gouv.fr) explaining your situation.

### IV/How can I get the address of my local tax office?

To find the address of your tax office, go to the [official website](#):

- At the bottom of the page, click on « contacter votre centre local »;
- Fill in the box with your home address and zip code and “Rechercher”;
- Then, within the window that appears, click on « centre des impôts des particuliers».

### V/ What's next?

Once your tax form has been processed (August/September), you will receive a letter from the Tax Office (“avis d'imposition”) stating the amount to be paid, even if you're not taxed.

### VI /Beware

If you don't declare your income, you may be surprised to receive a « mise en demeure » later on: a letter from the tax office ordering you to pay!

The tax administration has information from employers and knows about your salaries. That is why one can also receive pre filled tax declaration forms.

**We strongly recommend you to go to your tax office before leaving France in order to give your new address and fill in papers if needed.**