

INCOME TAX DECLARATION: “Impôts 2023 sur les revenus 2022”

Please read carefully the *entire* document.

In France since January 1st 2019, income tax is now deducted from the salary each month but your income tax is still based on the [income tax declaration form n°2042](#) (version paper form available since the end of April).

Please note the withholding tax is not applicable to all types of incomes. That tax is applicable to: salaries, sickness benefits, maternity allowances, unemployment benefits, pensions, retirement pensions, land rents and unsalaried incomes.

If in 2022 you have received income subject to taxation, the rate of the withholding tax (called PAS in French) is calculated on the basis of the 2022 tax due (over your 2021 incomes). The rate will be updated in September 2023 based on the information provided in the 2023 income tax return over the incomes earned in 2022.

If you file a tax declaration for the first time, the rate will be calculated on the basis of the 2023 tax due by virtue of 2022 incomes subject to PAS.

In France, filling in a tax declaration does not necessarily mean that income taxes have to be paid.

→ DEADLINE

For the Loire-Atlantique Department (44), the **online declaration** must be filed **by JUNE 1st 2023** on impots.gouv.fr, even if not taxable.

If you cannot do it online (when it's your first time declaring), you have to post your **paper declaration** to the Tax Office **by May 22nd 2023**.

→ TO HELP YOU CONTACT YOUR TAX OFFICE (« Service des Impôts des Particuliers » = SIP)

If you require assistance with any aspects of the tax system, do not hesitate to contact the closest Tax Office.

Best option for a quick answer is to contact them online via [your private account](#) on impots.gouv.fr.

Or at their office. In Nantes city centre, it is located <https://goo.gl/maps/6uVyB> :

Service Impôts Particuliers - Centre des Finances Publiques

2, rue du Général-Margueritte CS 49219

44092 Nantes Cedex 1

02 40 20 74 52 or 0809 401 401 from Monday to Friday from 8:30am until 7pm.

Nantes city centre Tax Office (SIP) is open Monday through Friday: from 8.30am to noon and **by appointment only in the afternoon** from 1.30pm to 4pm. You can schedule an appointment online on [this link](#) (click on Particulier/ La gestion de vos impôts/ Prendre rendez-vous/ type in your postal



address to find your closest Tax Office and then click on “Rechercher votre service” and “Prendre rendez-vous”).

→ WHO SHOULD DECLARE?

- Whoever has lived in France in 2022 or still lives in France since sometime in 2022.

If you live in France, regardless of the amount of your income, you must declare all your income.

- Whoever gets an income from France even if he/she doesn't live in France

In this case, you are taxed on these incomes (with a French source) only. These measures only apply according to international tax conventions signed by France (see pages 5-6).

No matter how long is your stay and the type of incomes you received from France (salary, grants...) in 2022, you are required to declare this income and you may have to pay taxes.

*NOTE: If you have left the country and have never declared your income in France:
You will find on this webpage all the information dedicated to non residents (it is in English):*

https://www.impots.gouv.fr/portail/international_en/individual

Best is to contact them online but if you do not have a private account (espace particulier) on impots.gouv, you can explain your situation by calling +33 1 72 95 20 42.

→ HOW TO DECLARE?

IF IT'S YOUR FIRST DECLARATION

(whether or not you have a tax number yet):

Go to this link : [document cerfa 2042](#) click on Millesime 2023, then download document “Formulaire 2042 : Déclaration de revenus”.

Fill it up and post the **paper declaration in a regular envelop with regular stamp**, to the Tax Office **before May 22nd 2023**.

ATTENTION : Add to the document a copy of your passport or residence permit, your RIB (bank details), a copy of your December payslip or trace of your fellowship, a copy of your housing contract where you were living on december 2022.

Address where to send the document:

Centre des Finances Publiques- Service Impôts Particuliers
2, rue du Général-Margueritte CS 49219
44092 Nantes Cedex 1

The Association Chercheurs Etrangers à Nantes has done everything possible to ensure the accuracy of the information in this document but cannot be held responsible for any errors it may contain.

Last update: April 2023

How to fill up this document:

Fill up PAGE 1 :

- Cross the isolated box on top right signifying it is your first declaration.
- Fill your personal information (declarant 1 is the researcher, declarant 2 is spouse)
- Under “nom auquel vos courriers seront adressés” : repeat your family name
- Sign and date bottom left of page 1 “A... Le....”
- Don't fill anything on the bottom right

PAGE 2 :

- A 1 SITUATION DU FOYER... : check the box stating your marital status
 - Date des changements en 2022 : specify if any marital status change
 - C 1 Personnes à charge : F = number of kids under your financial responsibility. Indicate their year of birth in the boxes below.
 - Renseignements sur vos enfants : list their name, surname and date of birth for each kids
 - Bottom of page 2 section Informations :
- Add here any information relevant to the Tax administration. (for example if you previously filled up a tax declaration and never had any response)

THAT'S ALL for page 2.

PAGE 3:

In order to know the amount of income to declare, please refer to your last pay slip of December 2022 under the box « *revenu net imposable* ». It can also sometimes be referred to as “montant annuel à déclarer”. In doubt, ask a colleague or your employer.

If you had several contracts in 2022 with different employers, check and add the amounts of the different contracts (on each of the last pay slips).

Report this amount :

- If you are single: fill in the box 1AJ
- If you are married or in a registered partnership and your spouse also has incomes: complete boxes 1BJ

If you receive money from **unemployment**, fill the taxable yearly amount in box 1 AP.

If you received **salary from a foreign employer**: fill it in box 1AG

→ [In all cases, attach a RIB \(bank account details\) to your tax declaration.](#)

PAGE 4 :

Section 8:

8HV : indicate here the total of already paid tax (information on your payslip, called PAS or prélèvement à la source line). Either on your December payslip you have a line named “ total or



cumul annuel prélevement à la source” : in this case report this amount in 8HV of this tax declaration.

OR you need to add up the amounts which appear each month for “impôt sur le revenu prélevé à la source” at the bottom of your payslip.

If you are married : fill up the same way 8IV as well.*

*The married couples or civil partners must declare together their income UNLESS for the year of their marriage/civil union when they can choose to declare their income separately for that specific year only.

8UU : **Bank accounts abroad**

On page 4, box 8UU, it is requested that you provide details regarding bank accounts that you may have abroad, whether in use or just existing, and to fill in and send the [form 3916](#) (it concerns- what kind of bank account it is (savings, checks...), your RIB and IBAN, the full address of the bank, the opening date of the account (and the closing date if it applies).

→ **DEADLINE TO DECLARE BY MAIL/PAPER: MAY 22nd 2023**

IF YOU ALREADY HAVE DECLARED PREVIOUSLY : you arrived in France before 2022 and already filed an income tax declaration last year.

→ **ONLINE DECLARATION is therefore mandatory.**

To do the online procedure, go to impots.gouv.fr and log in your personal space to access the declaration form. The deadline for the online declaration is **June 1st 2023** on impots.gouv.fr.

Your tax form should already be pre-filled.

You will need your “*numéro de télédéclarant*”, your tax number (you may find them on the pre-filled form that you received) and your 2021 reference tax income (you may find your “revenu fiscal de référence” on the “Avis d’impôt” you received in September 2022) or use [France Connect webpage](#).

The automatic declaration

If the French administration already has all your information, they might suggest you do an “automatic declaration”. This means they have already prefilled the declaration for you with what they know (incomes, address, members of your household, etc.) and **you need to check carefully everything mentioned**. If everything is accurate, then you have NOTHING to do. If there has been a change in your life (change of address, birth, marriage, divorce, donation to an NGO, etc.), you need to do the appropriate changes online and approve them at the end when they clearly appear.

→ **DEADLINE TO DECLARE ONLINE: JUNE 1st 2023**

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-> WHAT'S NEXT?

Once your tax form has been processed by the administration (around August/September), you will receive a letter from the Tax Office (“*avis d'imposition*”) stating the amount to be paid, or an “*avis de situation declarative à l'impôt sur le revenu*” if you are not taxable.

->BEWARE!

If you do not declare your income, you may receive a « *mise en demeure* » later on: a letter from the tax office ordering you to pay with additional fees! 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.**

->SPECIFIC SITUATIONS: THE BILATERAL TAX CONVENTIONS

To avoid dual taxation and resolve specific situations, France has signed bilateral fiscal conventions with many other countries.

First, please check whether a bilateral convention between France and your former fiscal country (which is not necessarily your country of origin) exists or not. Click [here](#) to select the country where you have paid your taxes before coming to France.

✓ ***If there is a bilateral agreement:***

1. Fill in the CERFA tax form n°2042 with information about you and your situation (civil status, information about the family, income « net imposable » in case 1AJ), write down the date and sign.
2. Join a letter* explaining your professional situation as a researcher and your wish to benefit from article X of the bilateral convention between France and your previous fiscal residence country. **In case you are doing your declaration online, mention it in the provided space (“MENTION EXPRESSE”).**
3. Attach a proof of your status as a researcher (for example a copy of your residence permit as a *scientifique/passeport talent chercheur* and/or a copy of your contract). In case you are doing your declaration online, keep a scan of all the necessary documents.

* ***Sample letter explaining your situation as a researcher exempt from tax:***

Madame, Monsieur,

Je travaille en France depuis le (starting date) jusqu'au (date of the end your contract) en tant que chercheur à (name of your employer, for example Université de Nantes,...).

En ce qui concerne ma déclaration de revenus, je souhaite bénéficier de l'article N (write down the number of the article about researchers) de la convention fiscale entre (your usual fiscal 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 2021 (« et une attestation de mon statut de chercheur » –in case you are sending a paper declaration).



*Je vous remercie de l'attention que vous porterez à ma situation.
Veuillez agréer, Madame, Monsieur, mes salutations respectueuses.
(signature)*

✓ ***If there is no bilateral agreement:***

Fill in the CERFA tax form n°2042 with information about you and your situation (civil status, information about the family, income « *net imposable* » in the case 1AJ).

Married couples or couples with a civil engagement must declare together, on the same form.

Don't forget to date and sign the form.

Please ask for assistance if you don't know how to do it.