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## Income Tax - Empty Rental Property Income

Verified 08 avril 2021 - Legal and Administrative Information Directorate (Prime Minister)

Additional cases ? [Income Tax - Income from Furnished Rental \(https://www.service-public.fr/particuliers/vosdroits/F32744\)](https://www.service-public.fr/particuliers/vosdroits/F32744)

If you own a flat or house that you rent unfurnished, you must report the rents you received. Unfurnished rental income is subject to income tax. The rules differ depending on the amount of income.

### Rental income below € 15 000

Your rental income is subject to income tax. You must declare them.

You will automatically be subject to **micro-land regime**.

However, you can choose **real** but, in this case, this option will be irrevocable for 3 years.

Répondez aux questions successives et les réponses s'afficheront automatiquement

#### Micro-Land Regime

The tax department applies a abasement standard 30%. Jobs and expenses cannot be deducted.

You must enter the gross amount without deduction of your land income on your online tax return on your personal space of the site [imp.gov.fr](http://imp.gov.fr) or **form 2042** (<https://www.service-public.fr/particuliers/vosdroits/R1281?lang=en>) in the section "Property income - Unfurnished rental".

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### 2021 Online 2020 Income Statement

Ministry of Finance

Go to  
online service [↗](https://cfspart.impots.gouv.fr/LoginMDP)  
(<https://cfspart.impots.gouv.fr/LoginMDP>)

To complete your tax return, you can review the following documents:

- [Practical Brochure of Income Tax](https://www.impots.gouv.fr/portail/www2/fichiers/documentation/brochure/ir_2021/accueil.htm) [↗](https://www.impots.gouv.fr/portail/www2/fichiers/documentation/brochure/ir_2021/accueil.htm) ([https://www.impots.gouv.fr/portail/www2/fichiers/documentation/brochure/ir\\_2021/accueil.htm](https://www.impots.gouv.fr/portail/www2/fichiers/documentation/brochure/ir_2021/accueil.htm))
- [Information leaflet](https://www.impots.gouv.fr/portail/node/11603) [↗](https://www.impots.gouv.fr/portail/node/11603) (<https://www.impots.gouv.fr/portail/node/11603>) on land income
- [Statement of Income](https://www.service-public.fr/particuliers/vosdroits/R1281?lang=en) (<https://www.service-public.fr/particuliers/vosdroits/R1281?lang=en>)
- Explanatory note to the property tax return ( **form 2044** (<https://www.service-public.fr/particuliers/vosdroits/R1283?lang=en>)).

**⚠ Warning :** micro-land tenure is impossible in certain situations (historical monument, housing in nude or in a saved sector).

Actual

Online Declaration

You have to report your net property income, that is, gross income (rents collected during the year) after deducting expenses (work, insurance, property taxes, etc.).

You must provide details of the calculation of net real estate income online on your personal space of the site [imp.gov.fr](http://imp.gov.fr).

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Go to  
online service [↗](https://cfspart.impots.gouv.fr/LoginMDP)  
(<https://cfspart.impots.gouv.fr/LoginMDP>)

#### Paper Declaration

You have to report your net property income, that is, gross income (rents collected during the year) after deducting expenses (work, insurance, property taxes, etc.).

You must complete [form 2044](https://www.service-public.fr/particuliers/vosdroits/R1283?lang=en) (<https://www.service-public.fr/particuliers/vosdroits/R1283?lang=en>).

You must complete the special form 2044 if you are:

- ▶ You own at least one building for which a special regime applies (for example, a historical monument)
- ▶ You have opted for the deduction with the depreciation of new dwellings (for example, "Borloo neuf" device)
- ▶ You have a specific deduction for devices *Intermediate Scellier* or *Scellier ZRR*
- ▶ You hold shares in a civil real estate investment business (CITS) for which you have opted for depreciation

Statement 2044 should be attached to your Consolidated Statement 2042.

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#### Income tax return (paper)

Cerfa n° 10330 - Ministry of Finance  
Other number : 2042

Go to  
form [↗](https://www.impots.gouv.fr/portail/formulaire/2042/declaration-des-revenus)  
(<https://www.impots.gouv.fr/portail/formulaire/2042/declaration-des-revenus>)

#### Greater than €15,000

Your rental income is subject to income tax and must be reported.

You have to report your net property income, that is, gross income (rents collected during the year) after deducting expenses (work, insurance, property taxes, etc.).

#### Online Declaration

You must provide details of the calculation of net real estate income online on your personal space of the site [imp.gouv.fr](https://imp.gouv.fr).

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#### 2021 Online 2020 Income Statement

Ministry of Finance

Go to  
online service [↗](https://cfspart.impots.gouv.fr/LoginMDP)  
(<https://cfspart.impots.gouv.fr/LoginMDP>)

#### Paper Declaration

You must complete [form 2044](https://www.service-public.fr/particuliers/vosdroits/R1283?lang=en) (<https://www.service-public.fr/particuliers/vosdroits/R1283?lang=en>).

If you are in one of the following cases, you must complete the Special Form 2044:

- ▶ You own at least one building for which a special regime applies (for example, a historical monument)
- ▶ You have opted for the deduction with the depreciation of new dwellings (for example, "Borloo neuf" device)
- ▶ You have a specific deduction for devices *Intermediate Scellier* or *Scellier ZRR*
- ▶ You hold shares in a civil real estate investment business (CITS) for which you have opted for depreciation

Statement 2044 should be attached to your Consolidated Statement 2042.

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#### Income tax return (paper)

Go to  
form ↗

(<https://www.impots.gouv.fr/portail/formulaire/2042/declaration-des-revenus>)

To complete your tax return, you can review the following documents:

- **Practical Brochure of Income Tax** ↗ ([https://www.impots.gouv.fr/portail/www2/fichiers/documentation/brochure/ir\\_2021/accueil.htm](https://www.impots.gouv.fr/portail/www2/fichiers/documentation/brochure/ir_2021/accueil.htm))
- **Information leaflet** ↗ (<https://www.impots.gouv.fr/portail/node/11603>) on land income
- **Statement of Income** (<https://www.service-public.fr/particuliers/vosdroits/R1281?lang=en>)
- **Explanatory note to the property tax return ( form 2044** (<https://www.service-public.fr/particuliers/vosdroits/R1283?lang=en>))

#### Statute and miscellaneous references

- General tax code: Articles 14 to 14B ↗ (<https://www.legifrance.gouv.fr/codes/id/LEGISCTA000006197176/>)  
*Definition of land income*
- General tax code: Articles 28 to 32 ↗ (<https://www.legifrance.gouv.fr/codes/id/LEGISCTA000006197178/>)  
*Application of the micro-land regime (Article 32) and the real regime (Article 31) under conditions*
- Bofip-Taxes n°BOI-RFPI-20150210 relating to property income and profits of real estate ↗ (<http://bofip.impots.gouv.fr/bofip/7382-PGP>)
- Bofip-Impots n°BOI-RFPI-DECLA relating to the taxation of property income ↗ (<http://bofip.impots.gouv.fr/bofip/4143-PGP>)

#### Online services and forms

- Taxes: access your Home (<https://www.service-public.fr/particuliers/vosdroits/R3120?lang=en>)  
Online service
- Calculator for 2021: 2020 income tax (<https://www.service-public.fr/particuliers/vosdroits/R2740?lang=en>)  
Simulator
- 2021 Online 2020 Income Statement (<https://www.service-public.fr/particuliers/vosdroits/R1280?lang=en>)  
Online service
- Income tax return (paper) (<https://www.service-public.fr/particuliers/vosdroits/R1281?lang=en>)  
Form
- 2021 Income Supplement 2020 (<https://www.service-public.fr/particuliers/vosdroits/R1282?lang=en>)  
Form
- Land Revenue Return (<https://www.service-public.fr/particuliers/vosdroits/R1283?lang=en>)  
Form

#### For more information, please contact

- Tax Site ↗ (<https://www.impots.gouv.fr/portail/>)  
*Ministry of Finance*
- 2021 Practice Brochure - 2020 Income Tax Return ↗ ([https://www.impots.gouv.fr/portail/www2/fichiers/documentation/brochure/ir\\_2021/accueil.htm](https://www.impots.gouv.fr/portail/www2/fichiers/documentation/brochure/ir_2021/accueil.htm))  
*Ministry of Finance*
- Income tax: information leaflets ↗ (<https://www.impots.gouv.fr/portail/node/11603>)  
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