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Income tax: what is a dependent child?

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A child is considered dependent in one of the following 3 situations:

- ▶ **He is a minor and does not receive any income** (<https://www.service-public.fr/particuliers/vosdroits/F2633?lang=en>)
- ▶ **He is infirm** (<https://www.service-public.fr/particuliers/vosdroits/F2661?lang=en>), regardless of age, and cannot support him because of his disability
- ▶ **It's major and attached to your tax home** (<https://www.service-public.fr/particuliers/vosdroits/F3085?lang=en>)

Statute and miscellaneous references

- General tax code: Articles 4A to 8d [↗](https://www.legifrance.gouv.fr/codes/id/LEGISCTA000006179569/) (<https://www.legifrance.gouv.fr/codes/id/LEGISCTA000006179569/>)
Case of a child receiving own income: adult child (Article 6)
- General tax code: Articles 193 to 199 [↗](https://www.legifrance.gouv.fr/codes/id/LEGISCTA000006179577/) (<https://www.legifrance.gouv.fr/codes/id/LEGISCTA000006179577/>)
Children under 18 years of age or infirm, children collected (Article 196)
- Bofip-Taxes n°BOI-IR-LIQ-10-10 relating to the taking into account of the situation and family expenses for income tax [↗](https://bofip.impots.gouv.fr/node/3647) (<https://bofip.impots.gouv.fr/node/3647>)
- Bofip-Taxes n°BOI-IR-LIQ-10-10 relating to dependants within the meaning of income tax [↗](http://bofip.impots.gouv.fr/bofip/2231-PGP.html) (<http://bofip.impots.gouv.fr/bofip/2231-PGP.html>)

Online services and forms

- Taxes: access your Home (<https://www.service-public.fr/particuliers/vosdroits/R3120?lang=en>)
Online service
- 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
- Calculator for 2021: 2020 income tax (<https://www.service-public.fr/particuliers/vosdroits/R2740?lang=en>)
Simulator

For more information, please contact

- 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