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## Income Tax - Dependent Child

Verified 01 janvier 2022 - Legal and Administrative Information Directorate (Prime Minister)

### **i** Income tax: 2022 income tax return for 2021

This page is updated for the 2021 tax return.

However, forms, online services and information documents are not yet available for the 2022 campaign and will be posted as soon as they become available.

Your adult child is normally taxed personally and must report income separately. For the 2022 2021 income tax return, this refers to any child who has reached the age of 18 years at the age of 1<sup>st</sup> January 2021. However, you can count it at your expense, subject to certain conditions.

### Single child

#### If the child is attached to the parent's return

##### General case

Your child can be attached to your tax centre under 21 years of age at 1<sup>st</sup> January 2021.

The attachment of your adult child allows you to benefit from an increase in the number of shares of family quotient.

He does not have a personal income tax return to subscribe. However, you will have to include your income on your own tax return.

If your family status changed in 2021, you must complete or amend the pre-completed tax return.

You can choose the situation that is most advantageous for you:

- Your location on 1<sup>st</sup> January of the taxation year
- Your status as of December 31 of the taxation year

##### Student child

If your child is a student, he or she can be attached to your tax centre under 25 years of age at 1<sup>st</sup> January 2021.

The attachment of your adult child allows you to benefit from an increase in the number of shares of family quotient.

He does not have a personal income tax return to subscribe. However, you will have to include your income on your own tax return.

If your family status changed in 2021, you must complete or amend the pre-completed tax return.

You can choose the situation that is most advantageous for you:

- Your location on 1<sup>st</sup> January of the taxation year
- Your status as of December 31 of the taxation year

##### Disabled child

If your child is disabled, they can be attached to your tax centre no matter how old they are.

The attachment of your adult child allows you to benefit from an increase in the number of shares of family quotient.

He does not have a personal income tax return to subscribe. However, you will have to include your income on your own tax return.

If your family status changed in 2021, you must complete or amend the pre-completed tax return.

You can choose the situation that is most advantageous for you:


- Your location on 1<sup>st</sup> January of the taxation year
- Your status as of December 31 of the taxation year

### Online Declaration


Internet reporting is mandatory if your main residence (<https://www.service-public.fr/particuliers/vosdroits/F752?lang=en>) is equipped with internet access and you are able to make your declaration online.

## 2021 Online 2020 Income Statement

Ministry of Finance

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

Before validating your pre-completed return online, you must verify the information provided and, if necessary, correct and complete it. Keep supporting documents for 3 years if requested by the administration.

 **Please note** : in the event of non-compliance with the obligation to report income via the internet, an increase of 0.2% of the amount of tax to be paid, with a minimum of €60.

Your child must write and sign a cloning application on free paper.

### Paper Declaration

In 2022, you can report your income on paper if you are in one of the following situations:

- ▶ Your main residence (<https://www.service-public.fr/particuliers/vosdroits/F752?lang=en>) is not equipped with internet access
- ▶ It is equipped with internet access, but you are not able to make your declaration online

You will use the pre-completed paper return received between April and June 2022. Depending on your situation, this is the return **No 2042** (<https://www.service-public.fr/particuliers/vosdroits/R1281?lang=en>) or **2042 C** (<https://www.service-public.fr/particuliers/vosdroits/R1282?lang=en>). Declaration **#2042 RIC1** (<https://www.service-public.fr/particuliers/vosdroits/R32008?lang=en>) groups major tax credits and reductions.

If you do not receive a print ( **1st declaration** (<https://www.service-public.fr/particuliers/vosdroits/F369?lang=en>), **change of address** (<https://www.service-public.fr/particuliers/vosdroits/F383?lang=en>), **change in family situation** (<https://www.service-public.fr/particuliers/vosdroits/F388?lang=en>)), you can **report online** (<https://www.service-public.fr/particuliers/vosdroits/R1280?lang=en>) or download the necessary declarations from early May on [service-public.fr](https://www.service-public.fr) (<https://www.service-public.fr/particuliers/vosdroits/N247?lang=en>) or [www.impots.gouv.fr](http://www.impots.gouv.fr).

Certain income is to be reported on a separate return. You can also download them online. The main annexed declarations are:


- ▶ **Form 2044** (<https://www.service-public.fr/particuliers/vosdroits/R1283?lang=en>) for the declaration of land income
- ▶ **Form 2074** (<https://www.service-public.fr/particuliers/vosdroits/R1286?lang=en>) for the **capital gains** (<https://www.service-public.fr/particuliers/vosdroits/F21618?lang=en>)
- ▶ **Form 2047** (<https://www.service-public.fr/particuliers/vosdroits/R10243?lang=en>) for foreigner income

Before signing your return, you must verify the information provided and, if necessary, correct and complete it.

You do not have to attach supporting documents to your paper return unless they are documents prepared by you (such as a detailed list of your actual expenses).

However, keep the documents for 3 years if requested by the administration.

Validate the box indicating that your child remains dependent on you. Your child must write and sign a cloning application on free paper. Keep the document if requested by the administration.

 **Please note** : check boxes are indicated in the [tax practice brochure for tax reporting](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)).

### If the child makes his or her own tax return

If your child does not apply to be attached to your tax home and does not have sufficient resources, you can **support** (<https://www.service-public.fr/particuliers/vosdroits/F2?lang=en>).


It is deductible from your income, subject to conditions.

The 2021 reporting period of the revenues has ended. The 2022 income tax return for the year 2021 will take place in April 2022.

If your family status changed in 2021, you must complete or amend the pre-completed tax return.

You can choose the situation that is most advantageous for you:

- Your location on 1<sup>st</sup> January of the taxation year
- Your status as of December 31 of the taxation year


 **Please note** : if your child reaches its majority during the year (<https://www.service-public.fr/particuliers/vosdroits/F2633?lang=en>), you have several options for the tax return.

## Married child/parent

### If the child is attached to the parent's return

#### General case

Your child can be attached to your tax centre under 21 years of age at 1<sup>st</sup> January 2021.

 **Please note** : if your child is married or married, it is sufficient for one of the spouses to fulfil the condition.

The attachment of your adult child who is married, married or in charge of a family does not allow you to benefit from an increase in your family quotient.

It allows you to benefit from a deduction on your income €6,042 per attached person.

#### *Example :*

If you attach your married child and parent of a child, you are entitled to a €18,126.

You don't have to justify your expenses. But you have to include the income of the people connected with those you report.

Your attached married or paced child does not have a personal tax return to subscribe.

He can ask to be attached to either your home or his in-laws' home, but not to both.

You must:

- Enter on your return the number of adult children in your household
- Add your children's income
- Retain your child's application to file it if requested by the administration.


If your family status changed in 2021, you must complete or amend the pre-completed tax return.

You can choose the situation that is most advantageous for you:

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- Your status as of December 31 of the taxation year

#### Student child

If your child is a student, he or she can be attached to your tax centre under 25 years of age at 1<sup>st</sup> January 2021.

 **Please note** : if your child is married or married, it is sufficient for one of the spouses to fulfil the condition.

The attachment of your adult child who is married, married or in charge of a family does not allow you to benefit from an increase in your family quotient.

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#### Disabled child

If your child is disabled, they can be attached to your tax centre no matter how old they are.

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## If the child makes his or her own tax return

If your child who is married or married or in the care of a family does not ask to be attached to your tax home and does not have sufficient resources, you can **support** (<https://www.service-public.fr/particuliers/vosdroits/F2?lang=en>). This is deductible from your income, subject to conditions.

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**Please note** : if your child **reaches its majority during the year** (<https://www.service-public.fr/particuliers/vosdroits/F2633?lang=en>), you have several options for the tax return.

## Statute and miscellaneous references

- ▶ General tax code: Articles 4A to 8d (<https://www.legifrance.gouv.fr/codes/id/LEGISCTA000006179569/>)  
*Taxable Persons*
- ▶ General tax code: Articles 193 to 199 (<https://www.legifrance.gouv.fr/codes/id/LEGISCTA000006179577/>)  
*Division of income by status and family expenses (article 193)*
- ▶ Bofip-Taxes n°BOI-IR-LIQ-10-10-10-20 for dependent adult children (<http://bofip.impots.gouv.fr/bofip/2175-PGP>)
- ▶ 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>)

## Online services and forms

- ▶ Income tax return (paper) (<https://www.service-public.fr/particuliers/vosdroits/R1281?lang=en>)  
Form
- ▶ 2021 Online 2020 Income Statement (<https://www.service-public.fr/particuliers/vosdroits/R1280?lang=en>)  
Online service
- ▶ 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

## For more information, please contact

- ▶ Tax Site (<https://www.impots.gouv.fr/portail/>)  
*Ministry of Finance*
- ▶ Your child is an adult: tax benefits (<https://www.impots.gouv.fr/portail/node/4150>)  
*Ministry of Finance*
- ▶ I have new dependants (<https://www.impots.gouv.fr/portail/node/4163>)  
*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)  
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