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Request a payment period to pay your taxes

Verified 04 mars 2020 - Directorate for Legal and Administrative Information (Prime Minister)

Additional cases ? [Unable to pay tax: request for free remission \(https://www.service-public.fr/particuliers/vosdroits/F34392\)](https://www.service-public.fr/particuliers/vosdroits/F34392)

You can request an additional period to pay your local income and taxes if you are experiencing financial difficulties.

Income tax

If you have financial difficulties, you can request a delay to pay your taxes.

Online

You can do this from your Home space.

Taxes: access your Home

Ministry of Finance

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

At the counter

You can do this at the counter of your center:

Who shall I contact

- ▶ [Tax department \(treasury, tax department...\)](https://www.impots.gouv.fr/portail/contacts) (<https://www.impots.gouv.fr/portail/contacts>)

Bring your tax notice, a Rib and the supporting documents of your application (salary slips, rent, etc.).

By mail

You must fill in the form n°4805-SD:



Application related to difficulties in paying taxes

Cerfa n° 15507*01 - Ministry of Finance

Other number : 4805-SD

Go to
form
(<https://www.impots.gouv.fr/portail/node/9107>)

Contact your center:

Who shall I contact

- ▶ [Tax department \(treasury, tax department...\)](https://www.impots.gouv.fr/portail/contacts) (<https://www.impots.gouv.fr/portail/contacts>)

Attach your tax notice and a Rib..

Local taxes


If you have financial difficulties, you can ask the tax authorities for a payment period.

Online

You can do this from your Home space.

 Taxes: access your Home


Ministry of Finance

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

At the counter

You can do this at the counter of your center:

Who shall I contact


- [Tax department \(treasury, tax department...\)](https://www.impots.gouv.fr/portail/contacts)  (<https://www.impots.gouv.fr/portail/contacts>)

Bring

- your tax notice,
- one Rib
- and the supporting documents of your application (salary slips, rent, etc.).

By mail

Complete Form 4805-SD:

 Application related to difficulties in paying taxes

Cerfa n° 15507*01 - Ministry of Finance

Other number : 4805-SD


Go to
form 
(<https://www.impots.gouv.fr/portail/node/9107>)


Join

- your tax notice,
- one Rib
- and the supporting documents of your application (salary slips, rent, etc.).



Send your file to your center:

Who shall I contact

- [Tax department \(treasury, tax department...\)](https://www.impots.gouv.fr/portail/contacts)  (<https://www.impots.gouv.fr/portail/contacts>)

 **FYI** : if it is impossible to pay your taxes, you can request a [graceful remission of your debt](https://www.service-public.fr/particuliers/vosdroits/F34392?lang=en) (<https://www.service-public.fr/particuliers/vosdroits/F34392?lang=en>).

Statute and miscellaneous references

- General Tax Code, Schedule 3: Articles 357E to 357G  (<http://www.legifrance.gouv.fr/affichCode.do?idSectionTA=LEGISCTA000006162326&cidTexte=LEGITEXT000006069574>)
Deadlines for payment of income tax in the event of a drop in income of 30 % or more (Article 357H)
- Bofip-Taxes n°BOI-IR-PAIE-10-30 on payment deadlines  (<https://bofip.impots.gouv.fr/bofip/11619-PGP>)

Online services and forms

- **Taxes: access your Home** (<https://www.service-public.fr/particuliers/vosdroits/R3120?lang=en>)
Online service
- **Online Tax Payment** (<https://www.service-public.fr/particuliers/vosdroits/R2771?lang=en>)
Online service
- **Application related to difficulties in paying taxes** (<https://www.service-public.fr/particuliers/vosdroits/R43946?lang=en>)
Form
- **Income tax: request for payment periods for a reduction in income of at least 30 %** (<https://www.service-public.fr/particuliers/vosdroits/R1141?lang=en>)
Form

For more information, please contact

- **Tax Site** [↗](https://www.impots.gouv.fr/portail/) (<https://www.impots.gouv.fr/portail/>)
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 - **Tax payment deadlines** [↗](https://www.impots.gouv.fr/portail/node/10262) (<https://www.impots.gouv.fr/portail/node/10262>)
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