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## Income Tax - Annual Income Tax Return

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

Additional cases ? [Income tax - First tax return \(https://www.service-public.fr/particuliers/vosdroits/F369\)](https://www.service-public.fr/particuliers/vosdroits/F369) / [Income Tax - Reporting a Change in Family Status \(https://www.service-public.fr/particuliers/vosdroits/F388\)](https://www.service-public.fr/particuliers/vosdroits/F388)

### 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.

You must report your income to the tax department every year if you live in France. In 2022, Internet reporting is mandatory if your home is connected to the Internet. Otherwise, you can use a form. You get an extra delay if you file your return online. If your situation has not changed in 2021, you may be exempted from filing this return, it will be automatically filed by the Taxes.

### AutoDeclaration

You can have an automatic return in 2022 if you meet the following 2 conditions:

- You were taxed only on pre-tax income in 2021
- You did not report any change in the situation in 2021

However, you can have an automatic declaration if you reported in 2021 that a minor child was born, adopted or collected.

You receive a notice in the spring indicating the income that was withheld by the taxes.


You must verify any information provided by the tax services.

The automatic declaration allows you to check information about:


- Family situation
- Income (wages, pensions, income from movable capital)
- Home employment expenses paid through the Cesu or [Pajemploi \(https://www.service-public.fr/particuliers/vosdroits/F13244?lang=en\)](https://www.service-public.fr/particuliers/vosdroits/F13244?lang=en) (<https://www.service-public.fr/particuliers/vosdroits/F13244?lang=en>)

### Online AutoDeclaration

Go to your specific space on [lmts.gouv.fr](https://lmts.gouv.fr), then click on "Check my return data".

 Taxes: access your Home

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

You can also view your automatic return on the [Impots.gouv](https://impots.gouv.fr) mobile app.

The information is correct

You have nothing to do.

Your situation has changed

You must complete an online return and edit the relevant items.

Automatic declaration on paper form

The information is correct

You have nothing to do.

Your situation has changed

You must complete or edit the relevant items.

Return the completed or modified paper return.

## Online Declaration

### Who has to report income?

You must report your income to the tax department **if you live in France or if your tax residence is in France** (<https://www.service-public.fr/particuliers/vosdroits/F62?lang=en>).

**Warning** : if you live in the foreigner but your assets come from France, you must also **report your income** (<https://www.service-public.fr/particuliers/vosdroits/F31442?lang=en>).

You must report this even if you have received little or no income.

This can provide you with the following benefits:

- ▶ Obtain a non-taxation notice, necessary to qualify for certain aid (e.g. housing aid)
- ▶ Apply for a refund of tax credits you can claim


**FYI** : for example, you can get a child care tax credit refund, whether it is **home** (<https://www.service-public.fr/particuliers/vosdroits/F12?lang=en>) or **outside** (<https://www.service-public.fr/particuliers/vosdroits/F8?lang=en>).

You must not **only one declaration** revenue by tax centre. The income and expenses of all members of your tax household are therefore taken into account to establish a single tax on your name.


**Please note** : if you live in an area where no mobile service is available, you are exempt from the remote reporting and must complete the paper return.

### How to report?

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

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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.

### What is the deadline for filing your return?

The deadline for filing your return depends on the area where you reside.

The 2020 income tax return is complete.

The 2022 2021 income tax return will begin in April 2022.

**FYI** : you can **correct some of your reporting** (<https://www.service-public.fr/particuliers/vosdroits/F33885?lang=en>) after it has been forwarded to the tax authority.

## Paper Form Declaration

### Who has to report income?

You must report your income to the tax department if you live in France or if your tax residence is in France (<https://www.service-public.fr/particuliers/vosdroits/F62?lang=en>).

**⚠ Warning :** if you live in the foreigner but your assets come from France, you must also report your income (<https://www.service-public.fr/particuliers/vosdroits/F31442?lang=en>).

You must report this even if you have received little or no income.

This can provide you with the following benefits:

- ▶ Obtain a non-taxation notice, necessary to qualify for certain aid (e.g. housing aid)
- ▶ Apply for a refund of tax credits you can claim

**👉 FYI :** for example, you can get a child care tax credit refund, whether it is home (<https://www.service-public.fr/particuliers/vosdroits/F12?lang=en>) or outside (<https://www.service-public.fr/particuliers/vosdroits/F8?lang=en>).

You must not **only one declaration** revenue by tax centre. The income and expenses of all members of your tax household are therefore taken into account to establish a single tax on your name.

### How to report?

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/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.

### What is the deadline for filing your return?

For the year 2021, the tax return is complete.

The 2022 2021 income tax return will begin in April 2022.

**👉 FYI :** you can correct some of your reporting (<https://www.service-public.fr/particuliers/vosdroits/F33885?lang=en>) after it has been forwarded to the tax authority.

### Statute and miscellaneous references

- General tax code: Articles 170 to 175a [🔗](https://www.legifrance.gouv.fr/codes/id/LEGISCTA000006162524/) (<https://www.legifrance.gouv.fr/codes/id/LEGISCTA000006162524/>)  
*Income tax returns*
- General tax code: Articles 1649cB a to 1649cB d [🔗](https://www.legifrance.gouv.fr/codes/id/LEGISCTA000006147100/) (<https://www.legifrance.gouv.fr/codes/id/LEGISCTA000006147100/>)

*Electronic reporting (Articles 1649c B ter and 1649c B d)*

- **General Tax Code, Annexe 3: Articles 42 to 46** [↗](https://www.legifrance.gouv.fr/codes/id/LEGISCTA000006179314/) (<https://www.legifrance.gouv.fr/codes/id/LEGISCTA000006179314/>)  
*Introduction and Content of Income Tax Returns*
- **Bofip-Taxes n°BOI-IR-DECLA relating to reporting obligations** [↗](http://bofip.impots.gouv.fr/bofip/2081-PGP) (<http://bofip.impots.gouv.fr/bofip/2081-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 Tax Return 2020: tax reductions and tax credits** (<https://www.service-public.fr/particuliers/vosdroits/R32008?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
- **2021 Statement of 2020 foreigner Income** (<https://www.service-public.fr/particuliers/vosdroits/R10243?lang=en>)  
Form
- **Declaration of realised gains or losses** (<https://www.service-public.fr/particuliers/vosdroits/R1286?lang=en>)  
Form
- **2021 income tax return 2020 - foreigner departure or return to France** (<https://www.service-public.fr/particuliers/vosdroits/R10245?lang=en>)  
Form
- **Supplementary declaration of income of self-employed professionals** (<https://www.service-public.fr/particuliers/vosdroits/R36751?lang=en>)  
Form
- **Optional income tax calculation sheet - Resident in France** (<https://www.service-public.fr/particuliers/vosdroits/R55231?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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- **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](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) (<https://www.impots.gouv.fr/portail/node/11603>)  
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- **Report your income online** [↗](https://www.impots.gouv.fr/portail/www2/minisite/declaration/je-declare-mes-revenus-en-ligne.html#services) (<https://www.impots.gouv.fr/portail/www2/minisite/declaration/je-declare-mes-revenus-en-ligne.html#services>)  
*Ministry of Finance*
- **Report my income** [↗](https://www.impots.gouv.fr/portail/node/4486) (<https://www.impots.gouv.fr/portail/node/4486>)  
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