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Income tax: what statement for a couple in a relationship?

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

Each member of a couple living in a concubine must complete **separately** a **declaration** (<https://www.service-public.fr/particuliers/vosdroits/F358?lang=en>) for income received during the taxation year.

 **Please note** : when the burden of a child is shared equally between the two concubine parents, each can benefit from half the share increase (as with a child in alternate care).

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/>)
- 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/>)

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