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Income tax - First tax return

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Additional cases ? [Income Tax - Annual Income Tax Return \(https://www.service-public.fr/particuliers/vosdroits/F358\)](https://www.service-public.fr/particuliers/vosdroits/F358)

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.

At age 18, if you are not attached to your parent's tax home, you must complete a tax return under certain conditions.

Who is concerned?

Répondez aux questions successives et les réponses s'afficheront automatiquement

You were born in 2003

You have the following choices:

- Report your personal income from the day you turn 18 to December 31 (or your lack of income)
- Attach (<https://www.service-public.fr/particuliers/vosdroits/F2633?lang=en>) to your parents' tax home for the year you turn 18

You were born between 2000 and 2002

You have the following choices:

- Complete a personal tax return
- Ask to be attached to your parents' tax home (<https://www.service-public.fr/particuliers/vosdroits/F3085?lang=en>)

You were born between 1996 and 1999

You have the following choices:

- Complete a personal tax return
- Ask to be attached to your parents' tax home (<https://www.service-public.fr/particuliers/vosdroits/F3085?lang=en>) on the condition that you justify continuing your studies

You were born before 1996

You must subscribe your own tax return (<https://www.service-public.fr/particuliers/vosdroits/F358?lang=en>).

If you are not taxable (<https://www.service-public.fr/particuliers/vosdroits/F357?lang=en>), you must still file a return in order to receive a notice of non-taxation (<https://www.service-public.fr/particuliers/vosdroits/F99?lang=en>). This document allows you to take certain steps and request certain benefits (for example, scholarship (<https://www.service-public.fr/particuliers/vosdroits/F12214?lang=en>)).

How to report?

Répondez aux questions successives et les réponses s'afficheront automatiquement

You receive a tax letter

You receive mail in April if you meet the following conditions:

- You're 20 and older
- You were attached to your parents' tax home last year

You must create your specific space online with the tax number and access number provided. Choose a password and add a tax reference income of 0.

 Taxes: access your Home

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

You do not receive tax mail

You must request a tax number from the Tax site.

Choose "You are an individual", "Your request concerns access to your particular space", and then "I don't have a tax number".

Who shall I contact

- [Service in charge of taxes \(treasury, tax department...\)](https://www.impots.gouv.fr/portail/contacts) [↗](https://www.impots.gouv.fr/portail/contacts) (<https://www.impots.gouv.fr/portail/contacts>)

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

When should the return be sent?

The [deadline varies](https://www.service-public.fr/particuliers/vosdroits/F359?lang=en) (<https://www.service-public.fr/particuliers/vosdroits/F359?lang=en>) depending on whether you file your return on paper or online.

The 2020 income tax return is complete.

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

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/>)
Taxable Persons
- 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>)
- Bofip-Taxes n°BOI-IR-DECLA-20-10-10 relating to the formal elements of the tax return [↗](http://bofip.impots.gouv.fr/bofip/1871-PGP.html) (<http://bofip.impots.gouv.fr/bofip/1871-PGP.html>)

Online services and forms

- 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
- 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/) (<https://www.impots.gouv.fr/portail/>)
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)
Ministry of Finance
- Income tax: information leaflets [↗](https://www.impots.gouv.fr/portail/node/11603) (<https://www.impots.gouv.fr/portail/node/11603>)
Ministry of Finance
- Major children on January 1 [↗](https://www.impots.gouv.fr/portail/particulier/enfants-majeurs-au-0101) (<https://www.impots.gouv.fr/portail/particulier/enfants-majeurs-au-0101>)
Ministry of Finance
- I declare for the first time, I declare every year [↗](https://www.impots.gouv.fr/portail/node/4125) (<https://www.impots.gouv.fr/portail/node/4125>)
Ministry of Finance
- 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>)
Ministry of Finance