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Income tax: what family allowance in the event of divorce or separation?

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If you have divorced or broken your Civil partnerships () in 2021, your family quotient is the quotient corresponding to your situation on december 31, 2021.

If you do not have a dependant, you are entitled to 1 share.

If you have one or more dependants, you are entitled to [increase your family quotient \(https://www.service-public.fr/particuliers/vosdroits/F2702?lang=en\)](https://www.service-public.fr/particuliers/vosdroits/F2702?lang=en).

Statute and miscelanious references

- General tax code: Articles 193 to 199 [↗ \(https://www.legifrance.gouv.fr/codes/id/LEGISCTA000006179577/\)](https://www.legifrance.gouv.fr/codes/id/LEGISCTA000006179577/)
Number of shares of the family quotient according to the family situation (Article 194), date to be used for the assessment of the situation and the family loads (Article 196a)
- Bofip-Taxes n°BOI-IR-LIQ-10-10 relating to the taking into account of the situation and family expenses for income tax [↗ \(https://bofip.impots.gouv.fr/node/3647\)](https://bofip.impots.gouv.fr/node/3647)

Online services and forms

- Taxes: access your Home [\(https://www.service-public.fr/particuliers/vosdroits/R3120?lang=en\)](https://www.service-public.fr/particuliers/vosdroits/R3120?lang=en)
Online service
- 2021 Online 2020 Income Statement [\(https://www.service-public.fr/particuliers/vosdroits/R1280?lang=en\)](https://www.service-public.fr/particuliers/vosdroits/R1280?lang=en)
Online service
- Income tax return (paper) [\(https://www.service-public.fr/particuliers/vosdroits/R1281?lang=en\)](https://www.service-public.fr/particuliers/vosdroits/R1281?lang=en)
Form
- Calculator for 2021: 2020 income tax [\(https://www.service-public.fr/particuliers/vosdroits/R2740?lang=en\)](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
- Income tax: information leaflets [↗ \(https://www.impots.gouv.fr/portail/node/11603\)](https://www.impots.gouv.fr/portail/node/11603)
Ministry of Finance