YOUR TAXES STEP BY STEP

CARRYING OUT YOUR PROCEDURES
WITH THE TAX ADMINISTRATION
3  How to contact the tax administration for all your procedures

PERSONALIZE YOUR TAX
WITHHOLDING RATE (PAS)
4  How to obtain a personalized tax withholding rate

FILING YOUR TAX RETURN
6  How to declare your situation (family, income etc.), once a year, to the tax administration

LOCAL TAXES
9  What is housing tax and the contribution à l’audiovisuel public

YOU ARE LEAVING FRANCE
10  How to manage your French taxes after leaving France

YOUR TAXES IN PRACTICE
11  What is the calendar for tax procedures. A few examples and a glossary

FORMS WITH ANNOTATIONS
15  A translation of the tax forms’ keys boxes
CARRYING OUT YOUR PROCEDURES WITH THE TAX ADMINISTRATION

How to contact the tax administration for all your procedures

First procedures on paper

The first time that you have to carry out a procedure with the tax administration, whether it be to adjust your tax withholding rate or to file your first tax return, you must do so on paper.

The paper documents must be sent by mail to the closest tax center to your home. You can also deliver them in person.

The tax administration will send you your tax identification number (numéro fiscal) when this first procedure is carried out. This number is essential as it will enable you to create your individual online account (espace particulier en ligne).

After that, you will still be able to carry out your procedures on paper, but you will also have the possibility of using your individual online account.

Your individual online account

After your first procedures on paper, you will receive your tax identification number which will enable you to create your individual online account.

Once your account has been created, you will be able to carry out all your procedures online: income tax return, adjustment of your tax withholding rate (if your situation changes), communication with the tax service etc.

USEFUL LINKS

- Addresses of tax centers in Lyon
- Address of tax centers in Saint-Etienne
- Tax Service Website
- Access to your individual online account
PERSONALIZE YOUR TAX WITHHOLDING RATE (PAS)

How to obtain a personalized tax withholding rate

If you are in salaried employment in France, your income tax will be directly withheld from your salary as of your first paycheck. A neutral withholding rate that is higher than your personalized rate will be applied to you. So, it is important to request the personalization of your rate as soon as possible.

Obtain your personalized rate

In order to obtain your personalized tax withholding rate (taux de prélèvement à la source personnalisé), you must fill out form 2043-SD. The first time should be on paper, or online if you have access to your individual online account.

State the name of each person in your household, then, in the income box, enter your projected income for the whole year.

To calculate this income, multiply your net monthly income by the number of months between the start of your contract and the end of the year.

So, if your contract began in April, multiply your monthly income by eight in order to work out the amount to be entered in this box.

ATTACH THE FOLLOWING DOCUMENTS TO YOUR FORM:

- A copy of your passport and of each of your family members
- A copy of your visa and of each of your family members – where relevant
- A copy of your marriage certificate – where relevant
- A copy of your children’s birth certificates – where relevant

How to send your form and your documents?

✍️ On paper
You can send it by mail or deliver it in person at the nearest tax service for individuals. Don’t forget to sign your form and to attach the necessary documents.

✉️ By email
You can fill out this form online [follow Particulier > L’accès à votre espace particulier > Je n’ai pas de numéro fiscal > accéder au formulaire]

You will be provided with a contact email address.

You will receive your personalized rate within a few weeks. It will also be automatically sent to your employer who will apply it to your next paycheck.

Any overpayment will be reimbursed by reducing your tax withholding rate for the following year.
**Requesting the application of a tax treaty**

You have found out that there is a *tax treaty between your country of tax residence and France* and you want the particular cases that it provides for to be applied to your situation.

If you did not make this request when you obtained the personalization of your rate, don’t worry. You can make this request at a later stage, either by *mail* or through the *secure messaging service* of your individual online account.

**ATTACH THE FOLLOWING DOCUMENTS TO YOUR REQUEST:**

- a letter requesting the application of the tax treaty concluded between your previous country of residence and France
- a copy of the tax treaty in French
- proof of your professional activity in France (residence permit and employment contract)

**IMPORTANT!**

If the duration of the exemption provided for in the tax treaty is shorter than the duration of your stay, it will not be applicable.

For example, if the treaty provides for a two-year tax exemption, but you are staying for three years, it will not apply.

**USEFUL LINKS**

- [List of tax treaties concluded by France](#)

  Most of the tax treaties concluded between France and another country, the article concerning mobile researchers can be found between articles 19 and 21.

---

**“Tax treaty application request” letter template**

Madame, Monsieur,

Je travaille en France depuis le *your contract’s starting date* en tant que chercheur à *name of your employer*. Mon contrat court jusqu’au *your contract’s last date*.

Je souhaite que soit appliqué à ma situation l’article *number of the article you want to have applied* de la convention fiscale internationale conclue entre *your previous country of tax residence* et la France le *date of the convention* pour la période indiquée ci-dessus.

Vous trouverez joints à cette lettre une attestation de mon statut de chercheur, ainsi qu’un exemplaire de la convention fiscale concernée en français.

Veuillez agréer, Madame, Monsieur, mes salutations distinguées.

*signature*
FILING YOUR TAX RETURN

How to declare your situation (family, income etc.), once a year, to the tax administration

Even with the introduction of tax withholding, it is still necessary to file an annual tax return (déclaration de revenus). This tax return can be filed:

- online, via your individual account, if you already have one
- on paper, by filling out the relevant form

Do I have to file a tax return in France?

The tax return for year N relates to the income earned in the year N-1, i.e. the previous year. So, it is not necessary to file a tax return in the year of your arrival in France. You will do so the following year, for the year in which you arrived.

In the year following your arrival, you must ascertain whether you are a French tax resident or not.

You should firstly consult the tax treaty concluded between France and your previous country of tax residence. If this does not provide information relevant to your situation, you must apply the criteria below.

YOU ARE CONSIDERED TO BE A TAX RESIDENT IF YOU MEET ONE OR MORE OF THE FOLLOWING CRITERIA:

- your household (spouse or civil partner and children) is located in France
- you carry out a professional activity, salaried or otherwise, excluding any ancillary activities
- the center of your economic interests is in France. This means that France is the location of your principal investments, the registered office of your business or the place from which you earn the majority of your income

If you do not meet any of these criteria, you are not a tax resident in France.

AS A TAX RESIDENT (RÉSIDENT FISCAL),

must file a tax return in France for any income earned in France and from abroad.

IF YOU ARE NOT A TAX RESIDENT (NON RÉSIDENT FISCAL),

you only have to file a tax return if you have earned income in France.
Tax return in practice

The basic tax return form is form 2042. This is the form that is automatically selected when you file your tax return online.

Form 2047 will enable you to file your tax return for income earned in France, entitling you, or not, to tax credit or an exemption.

When should I file my tax return?

Annual tax returns are filed between April and June. Consult the French Ministry of Finance website and/or your French colleagues from April onwards.

What amounts should I declare?

Income earned in France
If you have received a French salary during the year for which you are filing your tax return, consult your paychecks. At the bottom of each one, you will find a box summarizing the taxable amount (montant imposable).

If you have had the same employer for several months, your last paycheck will also summarize the total taxable amount for the year. If you have had multiple employers, you will have to add up these amounts.

Income earned from abroad
If you are a tax resident, you must also include any income that was earned abroad in your tax return. There are measures in place to avoid double taxation. You should consult the tax treaty concluded between France and your previous country of residence.

IMPORTANT!

You must include the amount of income earned abroad – form 2047 – on your general tax return, form 2042. These are to be added to your French income of the same nature (salaries with salaries, independent income with independent income etc.)

This does not mean that they will be taxed twice. In this specific case, the purpose of the déclaration annexe is to inform the administration of the origin and the amount of these funds only.

USEFUL LINKS

- Form 2042
- Form 2047
- Form 3916
Requesting the application of an international tax treaty

When you file your annual tax return, you can request the application of an international tax treaty, in the same way as for the personalization of your tax withholding rate. You can consult the section « Request the application of a tax treaty ».

Attach your bank account details [RIB] to your tax return

If you are filing your tax return on paper, don’t forget to attach your bank account details to it, so that the tax administration has your bank account information.

If you wish to file your tax return online, don’t forget to upload your bank account details to your individual online account.

I have filed my tax return. What happens next?

倘 you have filed your tax return on paper
If you have filed your tax return on paper, you will receive your tax notice in August/September. If this is your first tax return, you will find your tax identification number on this notice. It will enable you to create your individual online account.

Your tax notice will summarize all the changes that will take effect in September, notably if your tax withholding rate is to change.

Keep it in a safe place as you may be requested to produce it in order to benefit from certain advantages in relation to low income, if relevant.

Declaring a foreign bank account held by a tax resident

When filing your tax return, and only if you are a tax resident in France, you must also declare any bank accounts that you hold abroad.

If you are filing your tax return on paper, you must attach form 3916 to it. If you are filing your tax return online, you can find it in the “déclaration annexe”.

倘 you have carried out your procedures online
You will receive a copy of your tax return by email and you will receive your tax notice in August/September on your individual online account.
LOCAL TAXES

What is housing tax and the contribution à l’audiovisuel public

🏠 La taxe d’habitation

You must pay housing tax (taxe d’habitation) for a residence if you are living there on January 1st. You will receive your housing tax notice in the fall of the same year. Non-residents may also be required to pay housing tax.

Housing tax is a local tax that is levied by the state. There are no specific declarations to be made. You can pay your housing tax online in your individual account or by check.

📝 The contribution à l’audiovisuel public

The contribution à l’audiovisuel public is due by households that are subject to housing tax and that possess a television.

If you have paid this license fee, and you did not have to – i.e. you do not possess a television – use your secure online messaging service to contact the tax administration.

Provide an affidavit stating that you do not possess a television. The license fee will be reimbursed.
YOU ARE LEAVING FRANCE
How to manage your French taxes after leaving France

You were a resident in France, and you have left the country.
You must firstly ascertain whether you are still a French tax resident or not. In most cases, a departure from France will imply that you are no longer a tax resident.

If you are no longer a tax resident, you must file a final tax return in the year following your departure. This will enable your situation to be settled.

If you received income from France after your departure, attach form 2042 NR to your tax return.

If you remain a resident, for example, and the majority of your interests remain in France, your situation will change very little.

You must continue to file your tax returns for all income, whether received from France or abroad.

⚠️ Important!
It is important to update your tax situation and to continue to file your tax returns if necessary. If not, you will incur the payment of large sums for the recovery of income tax when you return to France.

Before leaving France, you must inform the tax service of your new address so that they may contact you.

To do so, you can use the secured messaging service in your individual online account or send a letter to the tax center that usually processes your procedures.

This is particularly important if the tax administration owes you the reimbursement of an overpayment!

European bank account
When you leave France, you may modify your bank account on your individual online account and save a SEPA format account.

This may prove particularly useful in the event of the reimbursement of an overpayment.
YOUR TAXES IN PRACTICE

What is the calendar for tax procedures. A few examples and a glossary

Calendar of procedures

<table>
<thead>
<tr>
<th>January 1st</th>
<th>February</th>
<th>March</th>
</tr>
</thead>
</table>
| **If you occupy a residence in France on January 1st, you may have to pay housing tax in October.**
  <br>Further information |

<table>
<thead>
<tr>
<th>April, May, June</th>
<th></th>
</tr>
</thead>
</table>
| **This is this period in which you must file your tax return for the previous year if you were already in France.**
  <br>Further information |

<table>
<thead>
<tr>
<th>July</th>
</tr>
</thead>
</table>
| **Reception of your tax notice, change of your tax withholding rate where relevant.**
  <br>Further information |

<table>
<thead>
<tr>
<th>October</th>
<th>November</th>
</tr>
</thead>
</table>
| **Receipt of housing tax and the contribution à l'audiovisuel public.**
  <br>Further information |

<table>
<thead>
<tr>
<th>December</th>
</tr>
</thead>
</table>
| **You will receive your final paycheck which will indicate the taxable amount of your income for the year.**
  <br>Further information |

Throughout the year
You can request the adjustment of your tax withholding rate at any moment if your situation changes (marriage, birth of a child etc.).

As soon as you arrive in France, you can request the personalization of your tax withholding rate, even if you have not yet filed your tax return.

Further information
Esteban is a Mexican student who resides in Finland. He is tax resident there. He obtains a three-year PhD contract in Lyon. He arrives and begins his contract in France in September of year N.

TAX TREATY CONCLUDED BETWEEN FRANCE AND FINLAND

Art 4—He is now a resident in France as it is where his primary place of residence is located. He must file his tax return in France.

Art 20—Tax exemption for two years. However, as he will stay in France for three years, this exemption does not apply.

AS SOON AS HE ARRIVES IN SEPTEMBER N

He must fill out form 2043-SD

Projected income = monthly income x 4

After a few weeks, he will receive his new tax withholding rate as well as his tax identification number. He can then create his individual online account.

IN MAY N+1

He files his tax return online for income received in year N.

The amount of his French salary that is taxable for the year is written on his December N paycheck.

BEGINNING OF SEPTEMBER N+1

He receives his tax notice that summarizes his new tax withholding rate.

Due to his low income, he is not subject to housing tax.
An example – the case of Philisiwe

Philisiwe is a South African researcher residing in South Africa. She comes to Lyon for a yearlong research residency, and arrives in France in May of year N. Her South-African income is maintained.

1. TAX TREATY CONCLUDED BETWEEN FRANCE AND SOUTH AFRICA

Art 4—Her household – her family, her income and her work – remains in South Africa; she remains a South African tax resident.

2. UPON HER ARRIVAL IN MAY N

She is not a tax resident in France and does not receive any French income; she does not need to fill out form 2043 SD.

3. IN MAY N+1

During her year spent in Lyon, she is not a tax resident in France, so she does not have to file a tax return for income received abroad (from South Africa).

If she had had a French income, she would have had to file a tax return. This is, however, not the case.

4. BEGINNING OF SEPTEMBER N+1

Even as a non-resident, she may be subject to housing tax.

It is, therefore, important, if she wishes to stay in France again in the future, that she informs the tax service of her departure and her new address.
Glossary

TAX NOTICE (AVIS D’IMPOSITION)
A document that summarizes the contents of the tax return as well as the amount of tax and of the newly applied tax withholding rate.

INTERNATIONAL TAX TREATY (CONVENTION FISCALE INTERNATIONALE)
A treaty concluded between two countries in order to regulate the status of residents of each country, in the other country, with regard to taxes.

INCOME TAX RETURN (DÉCLARATION DE REVENUS)
An annual declaration through which a tax resident informs the tax administration of the amount of all their different incomes.

INDIVIDUAL ONLINE ACCOUNT (ESPACE PARTICULIER EN LIGNE)
An online account where you can contact the tax administration and carry out a large number of procedures.

TAX IDENTIFICATION NUMBER (NUMÉRO FISCAL)
Your personal number, enabling you to create an online account on the tax administration website. It must be stated during every procedure carried out with the tax administration.

TAX WITHHOLDING (PAS—PRÉLÈVEMENT À LA SOURCE)
The withholding of income tax directly from a person’s salary. This tax is withheld by the employer.

CONTRIBUTION À L’AUDIOVISUEL PUBLIC
A tax established to finance public audiovisual production. It is due by any person that is subject to housing tax and that possesses a television in their residence.

TAX RESIDENT (RÉSIDENT FISCAL)
A tax resident in France is someone who, due to certain criteria, must file their tax returns and pay their taxes in France.

HOUSING TAX (TAXE D’HABITATION)
This is a local tax, the amount and conditions of which vary with regard to the city, the size of the residence and the resources of the occupant of the residence.
FORMS
WITH ANNOTATIONS
A translation of the tax forms’ keys boxes

You will find in this section a translation of the key parts of the main tax forms.

Form 2042

When filing your first tax return, check here « 99 » if born outside of France.

Your spouse

When filing your first tax return, check here
**GUIDE DES IMPÔTS**

Don’t forget your signature

Check here if you do not possess a television
If the spouse is in France, or in the case of a marriage under the regime of the community of property
CHECK M

In the case of a marriage under the regime of separation of property and a spouse that is not a resident in France
CHECK D
Don’t forget to attach your bank account details [RIB] to your tax return.
<table>
<thead>
<tr>
<th>Line for the declaration of salaries</th>
<th>The column for your income</th>
<th>The column for your spouse's income</th>
<th>The column for your children's income</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenus des salariés des particuliers employeurs</td>
<td>1A</td>
<td>1B</td>
<td>1C</td>
</tr>
<tr>
<td>Abattement salarial Assistants naturel(e)s, journaliers,</td>
<td>1A</td>
<td>1B</td>
<td>1C</td>
</tr>
<tr>
<td>Salariés</td>
<td>1B</td>
<td>1A</td>
<td>1B</td>
</tr>
<tr>
<td>Revenus des associés et gérants article 67 du CGI</td>
<td>1B</td>
<td>1A</td>
<td>1B</td>
</tr>
<tr>
<td>Droits d'auteur, agents gén. d'assurance, fonc. chercheurs</td>
<td>1B</td>
<td>1A</td>
<td>1B</td>
</tr>
<tr>
<td>Autres revenus imposables Chèques, préalables</td>
<td>1B</td>
<td>1A</td>
<td>1B</td>
</tr>
<tr>
<td>Salaires perçus par les non-résidents. Salaires de source étrangère avec crédit d'impôt égal à l'impôt français</td>
<td>1B</td>
<td>1A</td>
<td>1B</td>
</tr>
<tr>
<td>Autres salaires imposables de source étrangère</td>
<td>1B</td>
<td>1A</td>
<td>1B</td>
</tr>
<tr>
<td>Frais réels engendrés dans le cadre de sa profession de médecin</td>
<td>1B</td>
<td>1A</td>
<td>1B</td>
</tr>
<tr>
<td>Pensions, rentes</td>
<td>1A</td>
<td>1B</td>
<td>1C</td>
</tr>
<tr>
<td>Pensions de retraite en capital imposables</td>
<td>1B</td>
<td>1A</td>
<td>1B</td>
</tr>
<tr>
<td>Frais d'assistance</td>
<td>1B</td>
<td>1A</td>
<td>1B</td>
</tr>
<tr>
<td>Frais de santé</td>
<td>1B</td>
<td>1A</td>
<td>1B</td>
</tr>
<tr>
<td>Frais de déplacement</td>
<td>1B</td>
<td>1A</td>
<td>1B</td>
</tr>
<tr>
<td>Frais de représentation</td>
<td>1B</td>
<td>1A</td>
<td>1B</td>
</tr>
<tr>
<td>Frais de loyer</td>
<td>1B</td>
<td>1A</td>
<td>1B</td>
</tr>
<tr>
<td>Frais de déplacement</td>
<td>1B</td>
<td>1A</td>
<td>1B</td>
</tr>
<tr>
<td>Frais de représentation</td>
<td>1B</td>
<td>1A</td>
<td>1B</td>
</tr>
<tr>
<td>Frais de loyer</td>
<td>1B</td>
<td>1A</td>
<td>1B</td>
</tr>
</tbody>
</table>
2 | REVENUS DES VALEURS ET CAPITAUX MOBILIERES

Produits des bois et contrats de capitalisation et d'assurance-vie de 8 ans et plus
- produits des versements effectués avant le 27.9.2017
  - produits soumis au prélèvement libératoire : 20II
  - autres produits : 20II
- produits des versements effectués à compter du 27.9.2017
  - produits imposables à 7,5 % produits correspondant aux primes n'excédant pas 156 000 € : 20V
  - produits imposables à 12,8 % produits correspondant aux primes excédant 156 000 € : 20W

Produits des bois et contrats de capitalisation et d'assurance-vie de moins de 8 ans
- produits des versements effectués avant le 27.9.2017
  - produits soumis au prélèvement libératoire : 20X
  - autres produits : 20Y
- produits des versements effectués à compter du 27.9.2017 : 20Z

Revenus des actions et parts Abattement de 40 % si option barème
Revenus imposables des titres non cotés détenus dans le PEA ou le PEIA-FME : 20C
Autres revenus distribués et assimilés : 20S
intérêts et autres produits de placement à revenu fixe : 20R
intérêts des prêts participatifs et des marchés : 20T

Revenus déjà soumis aux prélèvements sociaux sans CSO déductible : 20U
Revenus déjà soumis aux prélèvements sociaux avec CSO déductible : 20V
Frais et charges : 20W
Credits d'impôt sur valeurs étrangères : 20X
Credits d'impôt égal au prélèvement forfaitaire non libératoire effectué en 2018 : 20Y
Autres revenus soumis à un prélèvement ou une retenue libératoire : 20Z

Vous optez pour l'imposition au barème de l'ensemble de vos revenus de capitaux mobiliers (numéro 2) et de vos gains de cession de valeurs mobilières (numéro 3) : 20P

3 | GAINS DE CESSATION DE VALEURS MOBILIERNES, DROITS SOCIAUX ET GAINS ASIMILÉS

Plus-value sans application d'abattement : 3VQ
Moins-value 2018 : 3VR

4 | REVENUS FONCIERS (location non meublée)

Micro foncier
Recettes louées sans abattement n'excédant pas 51 000 € : 40A
- dont recettes de source étrangère ouvrant droit à un crédit d'impôt égal à l'impôt français : 40B
- dont recettes exceptionnelles qui seront soumises à l'impôt : 40C

Nom et adresse : 40D

Régime réel
Impôt du résultat déterminé sur la déclaration n° 2044
Revenus fonciers imposables : 40E
- dont revenus de source étrangère ouvrant droit à un crédit d'impôt égal à l'impôt français : 40F
Déficit imputable sur les revenus fonciers : 40G
Déficit imputable sur le revenu global : 40H
Déficits antérieurs non encore imputés : 40I
Recettes foncières non exceptionnelles : 40J
Recettes foncières totales : 40K
Majorations et régularisations qui seront soumises à l'impôt : 40L

Vous ne percevez plus de revenus fonciers en 2019 : 40M
Vous souscrivez une déclaration n° 2044 spéciale : 40N

6 | CHARGES DÉDUCTIBLES

CSO déductible, calculé sur les revenus du patrimoine : 60L
Pensions alimentaires versées à des enfants majeurs sur décision de justice définitive avant 2006 : 60M
Autres pensions alimentaires versées à des enfants majeurs : 60M
Autres pensions alimentaires versées (enfants mineurs, ascendants, ...) sur décision de justice définitive avant 2006 : 60M
Autres pensions alimentaires versées (enfants mineurs, ascendants, ...) : 60M

Nom et adresse des bénéficiaires : 60M

Deductions prévues par les articles 156 et 156 bis du code général des impôts : 60N
Nature des déductions : 60N

Épargne retraite : PERP et produits assimilés

Coûturs PERP, PRÉFON, COREM, CGD5 et produits assimilés : 600S
Plafond de déduction : 600T
Vous souhaitez bénéficier du plafond de retraite : 600T
Vous êtes nouveau bénéficiaire du plafond de retraite conjoint : 600T
Vous êtes nouveau bénéficiaire domicilié en France en 2018 après avoir résidé à l'étranger pendant les 3 années précédentes : 600T
Coûturs aux régimes obligatoires d'entreprise de retraite supplémentaire : 600T
ou aux contrats "Madelin" et versements exonérés sur un PERCO : 600T

DÉCLARAT 1 DÉCLARAT 2 PEU À CHARGE
600S 600T 600U
600S 600T 600U
600S 600T 600U
600S 600T 600U
600S 600T 600U
If you have a bank account in another country, **CHECK HERE** and add **form 3916** to your tax return.
Accommodation certificate to be filled out if you are housed in the home of a private individual.
DEMANDE DE NUMÉRO FISCAL
ET DE TAUX PERSONNALISÉ DE PRÉLÈVEMENT À LA SOURCE

Vous percevez ou allez percevoir des revenus salariaux et vous ne disposez pas d’un numéro fiscal en France.

Veuillez compléter ce formulaire et joindre une copie de votre pièce d’identité (carte d’identité, passeport, carte de séjour, carte de retraité, carte de consulaire, livret de famille, extrait d’acte de naissance) et, le cas échéant, un justificatif de sécurité sociale (copie de carte Vitale, attestation d’assurance maladie). Indiquez le montant de vos revenus de l’année en cours ou une estimation de vos revenus de l’année suivante. Ces éléments permettront de vous attribuer un numéro fiscal et de calculer le taux de prélèvement à la source personnalisé qui sera appliqué à vos revenus salariaux.

Si vous êtes mariés ou pacsés, le taux de prélèvement à la source appliqué pour les deux conjoints sera, en principe, celui du foyer. Vous pouvez toutefois opter pour l’application d’un taux individualisé pour chaque conjoint qui prend en compte les différences éventuelles de niveau de revenus au sein du couple. Pour cela, cochez la case ci-dessous.

Pour vous aider dans ce choix, vous pouvez effectuer une simulation du calcul de l’impôt sur le revenu sur le site impots.gouv.fr

Ce formulaire ne se substitue pas à la déclaration de revenus annuelle. Vous devrez sousscrire une déclaration de revenus n°2042 l’année suivant celle de la perception des revenus.

Le taux de prélèvement à la source qui sera calculé sur la base de votre prochaine déclaration de revenus se substituera au taux déterminé à partir du présent formulaire.

Mariés ou pacsés, si vous souhaitez opter pour l’application d’un taux individualisé de prélèvement à la source pour chaque conjoint, cochez……… □
« 99 »
if born outside of France

Don’t forget your signature

YOUR SPOUSE

YOU

Social security number if you have one

Country of birth

Lieu de naissance

Numéro fiscal si un des déclarants a déjà un
Votre numéro de sécurité sociale français

E-mail address

Adresse

Si vous souscrivez ce formulaire au titre d’un mandat, indiquez :

Votre nom
Votre prénom
Votre téléphone
Votre e-mail
If the spouse is in France, or in the case of a marriage under the regime of the community of property

**CHECK M**

In the case of a marriage under the regime of separation of property and a spouse that is not a resident in France

**CHECK D**

Declare your children in France. If outside France, declare only dependent children
If you are requesting the application of a tax treaty, specify your request in the information section. Provide the information that is to be included in your letter here (see letter template in the tax guide)
Starting date of your contract in France

Projected salary for the year.

If you are exempt due to a tax treaty, write 0
### Form 2047

**Déclaration de Revenus de Source Étrangère et Revenus Encaissés à L’Étranger**

**Perçus par un contribuable domicilié en France**

<table>
<thead>
<tr>
<th>Nom</th>
<th>Prénom</th>
<th>Adresse</th>
</tr>
</thead>
</table>

Vous devez remplir une déclaration n° 2047 si votre foyer vous, votre conjoint ou les personnes à votre charge a encaissé des revenus hors de la France métropolitaine et des départements d’outre-mer ou perçu des revenus de source étrangère.

Pour remplir cette déclaration, qui est une annexe à la déclaration n° 2042, veuillez vous reporter à la notice explicative. Vous y trouverez des informations générales, des explications concernant les lignes de la déclaration ainsi que les taux de crédit d’impôt appliquables aux revenus de capitaux mobiliers selon le pays d’origine.

---

#### 1. Traitements, Salaires, Pensions et Rentes Imposables en France

**Montant des revenus, sans déduction de l’impôt payé à l’extérieur**

À reporter sur votre déclaration n° 2042, cadre 1, voir notice.

<table>
<thead>
<tr>
<th>Pays d’origine ou d’encaissement</th>
<th>Retraits</th>
<th>Rente</th>
<th>Rentes viagères à titre onéreux</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>TRAITEMENTS, SALAIRES</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Déclarant 1</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Déclarant 2</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Personne à charge 1</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Personne à charge 2</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

| **PENSIONS, RETRAITES, RENTES** |          |       |                               |
| Déclarant 1                     |          |       |                               |
| Déclarant 2                     |          |       |                               |
| Personne à charge                |          |       |                               |

| **PENSIONS DE RETRAITE VERSÉES EN CAPITAL** |          |       |                               |
| Déclarant 1 |          |       |                               |
| Déclarant 2 |          |       |                               |

| **Rentes viagères à titre onéreux** |          |       |                               |
| Total perçu par le foyer par dép d’assurance |          |       |                               |
| Moins de 50 ans |          |       |                               |
| De 50 à 60 ans |          |       |                               |
| De 60 à 69 ans |          |       |                               |
| À partir de 70 ans |          |       |                               |

---

**Signature**

Don’t forget your signature

Don’t forget to convert your income in euros

If received from a public institution, check here

If received from a private institution, check here

---

**Guide des Impôts**

28
Form 3916

D'UN COMPTE OUVERT, DÉTENU, UTILISÉ OU CLOS À L'ÉTRANGER

(Code général des impôts: Art. 1649 A, 2° et 3° al.; Art. 1758, 1736 IV et 1720-0 A)

1. IDENTITÉ DU (OU DES) DÉCLARANT(S)

- Nom patronymique (et nom d'usage, s'il y a lieu), prénoms, date et lieu de naissance du (ou des) déclarant(s):

  Birth name, firstname, date and place of birth

- Domicile:

  Your address

- Qualité:

  Your profession

2. VOUS (OU L'UN DES MEMBRES DE VOTRE FOYER FISCAL) (1) ÉTES TITULAIRE D'UN COMPTE OUVERT, DÉTENU, UTILISÉ OU CLOS À L'ÉTRANGER

2.1. Et vous (ou l'un des membres de votre foyer fiscal) (1) êtes une personne physique n'agissant pas en qualité d'exploitant d'une activité donnant lieu à déclaration spécifique de résultats

- Nom patronymique, prénoms, date et lieu de naissance, domicile du (ou des) titulaire(s) du compte:

  Your birthname, firstname, date and place of birth, your address
  (in the case of a joint account, the same for the other person)

2.2. Et vous (ou l'un des membres de votre foyer fiscal) (1) êtes une personne physique agissant en qualité d'exploitant d'une activité donnant lieu à déclaration spécifique de résultats ou une personne morale (2)

- Forme juridique de votre entreprise: (3)

- Nom patronymique, prénoms, date et lieu de naissance, domicile du (ou des) titulaire(s) du compte:

3. VOUS (OU L'UN DES MEMBRES DE VOTRE FOYER FISCAL) (1) ÊTES BÉNÉFICIAIRE D'UNE PROCURATION SUR UN COMPTE OUVERT, DÉTENU, UTILISÉ OU CLOS À L'ÉTRANGER

3.1. Et vous (ou l'un des membres de votre foyer fiscal) (1) êtes une personne physique n'agissant pas en qualité d'exploitant d'une activité donnant lieu à déclaration spécifique de résultats

- Nom patronymique, prénoms, date et lieu de naissance, domicile du (ou des) titulaire(s) de la procuration:

* sauf si cette procuration est utilisée au profit exclusif d'un non-résident
### 3.2. Et vous (ou l’un des membres de votre foyer fiscal) êtes une personne physique agissant en qualité d’exploitant d’une activité donnant lieu à déclaration spécifique de résultats ou d’une personne morale

**Forme juridique de votre entreprise:**

- Nom patronymique, prénoms ou désignation, date et lieu de naissance, domicile du (ou des) titulaire(s) de la procuration:

- Désignation ou raison sociale du titulaire de la procuration:

- Numéro SIRET:

- Adresse du lieu d’activité, du siège social ou du principal établissement:

### 3.3. Renseignements concernant le titulaire du compte ouvert, détenu, utilisé ou clos à l’étranger sur lequel vous bénéficiez d’une procuration

- Nom patronymique, prénoms, date et lieu de naissance, domicile (n°, rue, commune, pays) du (ou des) titulaire(s) du compte:

- Désignation ou raison sociale du titulaire du compte:

- Numéro SIRET ou Identifiant:

- Adresse du lieu d’activité, du siège social ou du principal établissement:

---

### 4. DÉSIGNATION DU COMPTE OUVERT, DÉTENU, UTILISÉ OU CLOS À L’ÉTRANGER

- **Initié du compte:**

- **Désignation de l’établissement, l’organisme, l’administration ou la personne gestidnaire du compte:**

- **Complément de désignation:**

- **Adresse (n° et rue):**

- **Commune et pays:**

- **Numéro de compte:**

- **Caractéristiques du compte:**

- **Date d’ouverture:**

- **Date de clôture:**

- **Adresse communiquée à l’établissement, l’organisme, l’administration ou la personne gestidnaire du compte lorsqu’elle diffère de celles indiquées ci-dessus:**

- **The address the bank knows of you:**

- **Nom(s) du (ou des) titulaire(s) du compte, membre(s) ou partenaire(s) au foyer fiscal:**

- **Signature(s) du (ou des) titulaire(s):**

- **Nom(s) du (ou des) déclarant(s):**

- **Signature(s) du (ou des) déclarant(s):**

---

(1) Y compris personne rattachée à votre foyer fiscal.

(2) Rayez la mention insulée.

(3) Complétez par les codes correspondants (cf. notice).
Espace Ulys

LYON
92, rue Pasteur – CS30122
69361 Lyon Cedex 07
France
T +33 (0)4 87 25 95 94
espace-uly.universite-lyon.fr
information@espace-uly.fr

SAINT-ETIENNE
Université Jean Monnet
21 rue Denis Papin
42023 Saint-Etienne CEDEX 2
T +33 (0)4 77 43 79 68
espace-uly.universite-lyon.fr
espace-uly@univ-st-etienne.fr