



Advice France

**Do you wish to receive a copy of your tax return and invoice:**

- Sending by email  
 Sending by post + 10 euros

### Information for 2023 Tax return

**Name:** \_\_\_\_\_

**Email contact details:** \_\_\_\_\_

**Telephone contact details:** \_\_\_\_\_

To be able to fill in your 2023 French tax return in the most efficient way, I will please need you to complete this questionnaire:

#### Taxpayer 1

French health insurance access:  CPAM registration under French right (with a French business, French payroll, under PUMA...) or  S1 from a foreign country (need a copy of the S1)

French social Security n° \_\_\_\_\_

Your nationality: \_\_\_\_\_

If British, did you apply for residency card?  Yes  No

If yes, can you let us have copy of it? If no, do you require our assistance,  Yes  No

#### Taxpayer 2

French health insurance access:  CPAM registration under French right (with a French business, French payroll, under PUMA...) or  S1 from a foreign country (need a copy of the S1)

French social Security n° \_\_\_\_\_

Your nationality: \_\_\_\_\_

If British, did you apply for residency card?  Yes  No

If yes, can you let us have copy of it? If no, do you require our assistance,  Yes  No

#### Personal changes

a) Did you move home in 2023 or 2024? \_\_\_\_\_ If yes, can you give me **your new address** (in France or in foreign country) and **the date you moved**? \_\_\_\_\_

Do you own, rent or are a free user? \_\_\_\_\_ If you rent, I need the name of the landlord? \_\_\_\_\_

b) Did you have any change in your family situation, marriage, PACS, civil partnership, divorce (separation), birth or adoption, handicap, death? If yes date of the events? Details of the person concern (surname and surname at birth, forename(s), date of birth, place of birth) \_\_\_\_\_

Their French tax number (13 digit number) if they have one: \_\_\_\_\_

Children (Complete only if you are still financially responsible for your children)

Copy of their passport and birth certificate

Number of dependent children \_\_\_\_\_

Mr/Miss/Ms	Name and Forename(s)	Date of birth	Place of Birth	If currently in education, state level

**A- Income**

I will need details of your worldwide income for the calendar year 2023 (from the 1<sup>st</sup> January to the 31<sup>st</sup> December), for each member of the family and the dependent children

a) Salary, pension (retirement pension, occupational pension, private pension, a **lump sum that could not be tax-free in France**):

- I will need the December payslip for a person who works in France or the 12 monthly pay-slips.
- For the pension the yearly summary.
- For the foreigner's salary or pension, the P45 or P60 will cover the French tax year (2 P's will be required, the one at the end of the 5<sup>th</sup> April 2023 and at the end of the 5<sup>th</sup> April 2024 if you have received it). Or the addition of the money paid into your bank account in Euros or other currencies (which I will convert into Euros, according to an official exchange rate table).
- Your foreigner tax return that will cover the French tax year (can be two as the P's). Please state the country's source of income. (eg Us tax return, Canadian..)


b) Interest (there is more and more exchange of information between UK banks and the French tax authority, so don't forget to declare them all): \_\_\_\_\_

- **Only If you have a French savings account or French investments**, the bank or insurance company will send you a yearly statement called "DECLARATION RECAPITULATIVE DES OPERATIONS SUR VALEURS MOBILIERES ET DES REVENUS DE CAPITAUX MOBILIERES" and "JUSTIFICATIF A PRODUIRE AUX SERVICES FISCAUX ANNEE 2023"
- For foreign interest (specify the country of source), I will need a tax certificate that will cover the French tax year or bank statements where the interest is shown.

c) For MICRO business (professional or non-professional limit 36 800 euros for services and 85 800 euros for trading to be a non-TVA register or 77 700 euros and 188 700 euros but with TVA registration)

- I need your turnover for the year 2023 and copy of your Auto-Entrepreneur 2023 URSSAF returns (except if we manage them) \_\_\_\_\_

- Give the addresses where the income is generated except if it's your main residence: \_\_\_\_\_

 **For furnished letting:**

Are you qualified « meublé de Tourisme »? No  Yes  if yes can you let me have your certificate

To keep the flat deduction at 71 % can you let me know if you are qualified "Meublé de Tourisme" or any private qualification like Clés Vacances. If not it's possible to keep the high tax allowance if you start in this year the process of registration with your local "Office de Tourisme" for more explanation contact us, otherwise it will reduce to 50 %.

d) Dividends: \_\_\_\_\_

- I will need the certificate or the amount received in the French calendar year, the company that paid it and the source of income (country)
- e) Capital gains on shares and **crypto money**: From this year there is no more tax allowance and all sales of shares that have generated losses or gains need to be declared and will be subject to Income tax and CSG tax so I will need all details:
- Date and price of shares purchased and date and price of sale if you have handled this yourself
  - I will need the report from your portfolio keeper
  - Original Euros invested in crypto money per unit and the sale price of crypto money per unit converted in Euros
  - I will need the name of the crypto money and the URL website
- f) Long lease rent: \_\_\_\_\_
- **Need the address of the property, the details of your rental income for the calendar year (copy of the contract), deductible charges same period (copy or original of the receipt for maintenance, management fees, insurance, lawyer fees ...), interest on a loan (the date that the mortgage was contracted and address of the bank or building society), and tax paid (income tax, Taxes foncières ...). If you produce a tax return in the country where your property is located please send us a copy of the latest one submitted (for the UK the year ended on the 5<sup>th</sup> April 2023).**
- g) **Property capital gain**: Needs to be declared on the tax return not to be taxed but to be considered as part of your yearly income: Need the Notaire's calculation (return N° 2048 IMM) or if it is a non-French sale I will need:
- Date of purchase
  - Amount of the purchase
  - Sale price
  - Date of sale
  - If you have made any major improvement on the building please contact me to see if it is better to apply the fixed deduction (15 % on purchase price) or the real expenses
  - Purchase cost only if it more than the fixed deduction of 7,50 % and sale cost to produce
- h) Miscellaneous: \_\_\_\_\_
- All other income that you think of, like living allowances, maternity allowances, sickness benefit, disability allowances, life insurance, ... Please produce some documents to understand better the situation and to see if it is a taxable income.

**B- Deduction and tax credit (for reimbursement directly on your account please let us have your RIB). Need the amount and detail of the company, person that received the benefit with the certificate or invoice**

- a) Living allowances that you pay to your children (under 18 years old or over 18 years up to 26 years only for student or to your ex-partner, I need :
- **The address TO ASK FOR THE TAXE D'HABITATION MAIN RESIDENCE EXEMPTION** \_\_\_\_\_
  - Name and surname \_\_\_\_\_
  - **Date of birth** \_\_\_\_\_
  - If the living allowances is decided by a court decision, let me have the date of court decision? \_\_\_\_\_
- b) If your children have left home and do their tax return separately you can offset a living allowance of 3 968 euros without proof or a maximum of 6 674 euros if you paid any cost (money) to an adult child that needs to be reported on their tax return Tick the box if you believe it applies to you  Total money given \_\_\_\_\_
- c) The amount of URSSAF that you pay for your health insurance (CSM) to benefit from health insurance - PRIVATE TOP UP Mutuelle is NOT DEDUCTIBLE): \_\_\_\_\_

- d) All payments made in 2023 for: (please send the certificates as they are required by the tax office)
- a. Trade union, politic party \_\_\_\_\_
  - b. Charity or gift to association (in France or EU countries only) \_\_\_\_\_
  - c. Cheque Emploi service (CESU) or any company that deals with individual services “service à la personne” (gardener, children care, training for school or IT or French lessons or administration help, cleaning...) \_\_\_\_\_  
Pensions contribution called PER, PERP or PREFON, COREM, CGOS \_\_\_\_\_
  - d. Child minder (association, crèche, LA PAJE,...) \_\_\_\_\_
  - e. Subscription to a limited company (purchase of share for new business or increase of capital for small or medium size company equivalent of French PME \_\_\_\_\_
  - f. Contribution to specific life insurance “rente survie” or “Epargne Handicap” \_\_\_\_\_
  - g. Host family of an old person (more than 75 years old) that is not your mother or father (uncle, ant, sister, brother, friend...) \_\_\_\_\_
  - h. Host a disable person (could be a member of your family or not, could be your parents the only condition is that they need to be register with the MDPH (Maison départementale des personnes handicapées) \_\_\_\_\_  
For h and i, we need all details like any dependants (name, surname, date of birth, place of birth, copy of the disability registration, income and expenses.....)
  - i. Souscription to SOFICA shares (film works) \_\_\_\_\_
- e) **Invoice for work undertaken and paid in 2023 on the main residence for** (need copy of invoices):
- Electric vehicle charging stations
  - Equipment installation for old age or disability person
  - Prevention of technology risk (work done under a plan of prevention of technology risk PPRT)
- f) School/study level of your children (to benefit for flat income tax reduction of 61 € for child at Collège, 153 € for child at Lycée and 183 € for child at University of income tax):
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- g) Special French property investment program that give tax relief (give us all the documents for that property, Notaire deeds, contract, income and expenses see list page 3 paragraph f):
- a. Pinel (Ending in December 2024) \_\_\_\_\_
  - b. Denormandie ancien \_\_\_\_\_
  - c. Loc'Avantages \_\_\_\_\_
  - d. Improvement on Malraux property \_\_\_\_\_
  - e. Forestry investment \_\_\_\_\_
  - f. Souscription to SCPI shares \_\_\_\_\_

### **C- Other queries (very important may require some more information or advice)**

- a) Are you involved in a Trust in any kind of way? Yes  No  If yes a special application needs to be filled in that is obligatory. I will be in touch for advice
- b) Have you benefited from a private loan in 2023 arranged with friends or family? Yes  No   
If yes can you give me a copy of the loan contract because a special return need to done
- c) Did you receive a gift in 2023? Yes  No  If yes, Do you need help to fill the special return? Yes  No
- d) Do you have properties or property shares in France and outside France that are worth more than 1 300 000 euros? Yes  No  If yes you need to take advice to see if you need to do a special return for IFI (Property wealth tax)
- e) Did you or a member of your family take out a life insurance policy with a company based **outside of France** in 2023? Yes  No  **If yes please give details** (use the excel spreadsheet) \*
- f) Did you or a member of your family use, open or close a bank account held outside of France in 2023? Yes  \* No  **If yes please give details** (use the excel spreadsheet) \*  
**or tick here  if no change from last year**

**\*Details of different life insurance (need the name and address of the beneficiary) and bank account; saving account and portfolio (number of the account and address of each bank) and date of opening of the account (this is very important as it needs to be declared and if not a fine of 1 500 € per account can be charged)**

**NEW:** Do you wish us to declare or update the occupancy of your French property(ies) see paragraph 15 of the new letter

- No  Yes , in this case, can you let us know for each property:
  - If you are the occupant of the property: \_\_\_\_\_
  - Can you confirm that this property is your main residence or secondary home: \_\_\_\_\_
  - The name of the occupants if it is not you (in this case we will contact you for further information) : \_\_\_\_\_
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**Mandate: By filling and signing this form, I give authority to Advice France – Sarah Vedrenne to submit and if necessary, to sign my return on my behalf. For your 1<sup>st</sup> year, my return will be a paper return.**

Date:

Signature: