

INCOME TAX DECLARATION: “Impôts 2025 sur les revenus 2024”

Please read carefully the *entire* document.



Filing in France an annual tax declaration about your revenues doesn't mean that you will have money to pay to the administration. It's first and foremost a declaration. Depending on individual situations, you may end up getting reimbursed some money that was taken automatically from your monthly paycheck. So it can really be worth it. Also, it's a procedure that will most likely be useful for future other administrative actions (CAF, renting, nationality process...).

Official website of the French tax administration for international individuals:

<https://www.impots.gouv.fr/international/particulier>

Fiscal administration tutorials:

<https://www.impots.gouv.fr/pas-a-pas-des-services-en-ligne-des-particuliers>

GENERAL INFORMATION:

Income tax in France takes **two** forms:

-> an **automatic monthly deduction** from your salary (called **PAS** in French)

-> an **annual declaration** summarizing the sums received in the previous calendar year and the sums already paid to the tax authorities via monthly deductions. This annual recapitulation leads either to a refund from the tax authorities of any overpayment (around September/October), or to payment by you of the remainder to be paid to the tax authorities, or to the simple production of a document indicating that you owe nothing.

1/ Automatic withholding (PAS) is the amount deducted directly from your salary each month to pay income tax. Your employer has to apply an automatic deduction rate provided by the French tax authorities. This rate is either calculated on the basis of your individual situation as far as the tax authorities know it (this is the personalized rate), or by default, until you are known to the tax authorities, a neutral standard rate is applied.

If in 2024 you earned income subject to taxation, your PAS rate applied in 2025 is calculated on the basis of your last tax return of May 2024 (on your 2023 income).

This PAS rate will be revised and updated in September 2025, based on the information given in your May 2025 tax return on your 2024 income.

For first-time tax filers, the rate will be adjusted and revised in the autumn on the basis of the tax calculated in May 2025 and due in respect of 2024 income.

2/ Once a year, the tax authorities require all residents (French or foreign) to file an **annual income tax return** in May. **This declaration will summarize all income** (salaries, sickness or maternity pay, retirement pensions, French awarded scholarships based on scientific criteria, property income, unemployment benefits, revenues others than salary...) **that a person residing in France has received during the previous year.**

In May 2025, you will therefore report your income earned in 2024.

- If this is your first annual declaration, you MUST use a PAPER form (to download, print, fill in, sign and post or drop). The very specific form is **CERFA n°2042**. (**Millésime 2025, only available from April 22, 2025**). **If you previously asked and received your fiscal number, but it's still your first annual tax declaration, you need to use a paper form to do the annual declaration.**
- If done for the second or more time, you will receive an email informing you that your yearly income declaration has been pre-estimated by administration based on your employer declarations. Therefore you only need to go online (www.impots.gouv.fr), on your personal account with tax website, check the information and confirm that the yearly declaration is correct.

→ DEADLINES

- If this is your first tax return, you must drop or send by post to your local tax office your 2042 paper form **by Tuesday, May 20th 2025**.
- If this is not your first tax return, you must validate or modify your 2025 pre-filled tax return online, **by Tuesday May 28th 2025**.

→ TO HELP YOU CONTACT YOUR TAX OFFICE (« Service des Impôts des Particuliers » = SIP)

If you already received your fiscal number, and you require assistance with any aspects of the tax system, do not hesitate to contact the closest Tax Office.

Best option for a quick answer is to contact them online via [your private account](#) on www.impots.gouv.fr.

Or at their office. In Nantes city centre, it is located <https://goo.gl/maps/6uVyB> :

Service Impôts Particuliers - Centre des Finances Publiques

2, rue du Général-Margueritte CS 49219

44092 Nantes Cedex 1

Telephone : 02 40 20 74 52 or 0809 401 401 from Monday to Friday from 8:30am until 7pm.

Nantes city center Tax Office (SIP) is open Monday through Friday: from 8.30am to noon and **by appointment only in the afternoon** from 1.30pm to 4pm. You can schedule an appointment online or on the phone on [this link](#) (click on Particulier/ La gestion de vos impôts/ Prendre rendez-vous).

→ WHO SHOULD FILE A TAX DECLARATION?

- Whoever has lived in France in 2024 or still lives in France since sometime in 2024 **AND** has earned income from French source (scholarships, salary,...), you must declare all your income from French & foreign sources.
However, if you lived in France less than 183 days in 2024, you may not be taxable, as non resident for tax purposes.
- Whoever gets an income from France even if he/she doesn't live in France. No matter how much and the type of incomes you received from France (salary, grants...) in 2024, you are required to declare this income and you may have to pay taxes. It might also depend on the existence of tax treaties between your previous country of residence and France.(see on last page of this doc)

TAX RESIDENT OR NOT TAX RESIDENT?

In case you have a doubt about your status for tax purposes, you can check out the official website :

<https://www.impots.gouv.fr/international/particulier>

If you left France and have never declared your income in France before, you can find information for non resident for tax purposes here : <https://www.impots.gouv.fr/internationalenindividual/im-non-resident-what-are-main-elements-income-be-reported>

Best is to contact them online but if you do not have a private account (espace particulier) on impots.gouv, you can explain your situation by calling +33 1 72 95 20 42. Otherwise, their postal address is : 10 rue du Centre, 93465 Noisy Le Grand Cedew.

And the specific webpage for non-resident for tax purpose <https://www.impots.gouv.fr/contacts?4951> (select « particulier domicilié hors de France », then « Votre impôt sur le revenu »).

GRANTS / SCHOLARSHIPS:

- A grant/scholarship financed by a foreign country or foreign source (EU or not EU) should not be declared in France and is not taxable in France.
- A grant/scholarship financed by a French source must be declared IF it's based on scientific ground.
- If it's a French scholarship based on social/economical ground, it is not taxable, therefore not to be declared.

CAF / APL / Unemployment money...

- CAF and APL benefits do not need to be declared in your income declaration.
- Unemployment benefits must be declared in your income declaration (see below how to)

➔ HOW TO DECLARE?

IF IT'S YOUR FIRST FRENCH TAX DECLARATION

(whether or not you have a tax number yet)

One process for all first time declaration in France: the tax return must be done on a very specific paper form that will be released online by the government on April 22d !

Go to this link : [document cerfa 2042](#) click on Millesime 2025, then download the specific document **"Formulaire 2042 : Déclaration de revenus"**.

Printit, fill it up, sign it, add all the required docs (see further) and post the paper declaration, in a regular envelop with regular stamp, to the Tax Office **before May 20th 2025**.



Attention ! Add to the 2042 document the following documents:

a copy of your passport or residence permit, your RIB (bank details), a copy of your December 2024 pay slip, or unemployment recap or copy of your grant, a copy of your housing contract where you were living on December 2024. If you think a tax treaty apply to your situation, make sure to add to the envelop your work contract.

Address where to send the document:

Centre des Finances Publiques- Service Impôts Particuliers
2, rue du Général-Margueritte CS 49219
44092 Nantes Cedex 1

How to fill up the CERFA 2042 document:

PAGE 1:

- Cross the isolated box on top right signifying it is your first declaration.
- Fill your personal information (declarant 1 is the researcher, declarant 2 is spouse)
- Under “nom auquel vos courriers seront adressés” : repeat your family name
- Sign and date bottom left of page 1 “A... Le....”
- Don't fill anything on the bottom right

PAGE 2:

- A1 SITUATION DU FOYER... : check the box stating your marital status
- Date des changements en 2024 : specify if any marital status change happened in 2024
- C1 Personnes à charge : F = number of kids under your financial responsibility. Indicate their year of birth in the boxes below.
- Renseignements sur vos enfants : list their name, surname and date of birth for each kids
- **Bottom of page 2, there is a very important blank section “Informations” : Add here any information relevant to the Tax administration.** It's a dialog box. (For example if you previously filled up a tax declaration and never had any response, or if you know there is a tax treaty between your home country and France but you are not sure if it applies to you, any specific information to help understand your situation or doubt. For example : I filled 1AJ including my grant xxxx (and specify its name or origin so they decide if it's taxable or not).

THAT'S ALL for page 2.

PAGE 3:

Section 1: Traitements, salaires, pensions, rentes

In order to know the **amount of income to declare**, please refer to your last pay slip received in 2024 (December 2024 most likely) under the box « revenu net imposable ».

It can also sometimes be referred as “montant annuel à déclarer”. In doubt, ask a colleague or your employer to point out for you where this amount is on your last payslip.

If you had **several contracts** in 2024 with different employers, check and add the amounts of the different contracts (on each of the last pay slips).

If you received French scientific based **grants** or scholarships, add them to your total salary calculated above, in order to declare the total of your salary+French scientific grants received in the 2024 year.

Report this amount :

- If you are single: fill in the box 1AJ
- If you are married or in a registered partnership and your spouse also has incomes: complete boxes 1BJ

If you receive money from **unemployment (France Travail)**, fill the taxable yearly amount in box 1 AP.

If you received **salary from a foreign employer**: fill it in box 1AG (report there only the amount you received from abroad during your time in France. If for example you arrived in Sept 24, do not mention income received from abroad since January 2024, but only from September.)



IF you lived in France over 183 days, you received income from French source AND you received some income from abroad (salary or other sorts like rents or scientific grants) THEN you need to fill up a second form on top of the 2042 cerfa, -> [the 2047 form](#).

PAGE 4:

Section 4 “Revenus fonciers” :

If you receive money from property rental, whether the property is in France or abroad, you must declare this income. If you receive less than €15,000/year, you are concerned by boxes 4BE (total sum of income from property in France and abroad) and 4BK (sum of income from property abroad).

If you receive more than €15,000/year, you are concerned by boxes 4BA (total sum of property income located in France and abroad) and 4BL (sum of property income located abroad).

Section 8 « Prélèvement à la source » :

8HV : indicate here the total amount that was already withheld in 2024 from your salary. The information about this amount is mentioned on your December (or last payslip of 2024) payslip. There should be a line or a box at the bottom named “total or cumul annuel prélèvement à la source”. You can report this amount in 8HV of your tax declaration.

OR you need to add up the amounts which appear each month for “impôt sur le revenu prélevé à la source” at the bottom of your payslip.

If you are married and your spouse has earned salary in France: fill up 8IV following the same logic but for her or him this time.*

*The married couples or civil partners must declare together their income UNLESS for the year of their marriage/civil union when they can choose to declare their income separately for that specific year only.

8UU : **Bank accounts abroad**



On page 4 of the 2042 cerfa, box 8UU, it is requested that you provide details regarding bank accounts that you may have abroad, whether in use or just existing, and to fill in and send the [form 3916](#) (it concerns- what kind of bank account it is (savings, checks...), your RIB and IBAN, the full address of the bank, the opening date of the account (and the closing date if it applies).

Once you are done with section 8 of the 2042 cerfa form, gather the documents needed (see list below), put all this together in an envelop and post or drop it as instructed earlier in this document.

Reminder: DEADLINE TO DECLARE BY MAIL/PAPER if it's your first declaration: **MAY 20th 2025**

Docs to add to the 2042 form :

- Your RIB (bank details)
- Copy of your passport (ID page)
- Copy of your residence permit or letter of visa validation
- Copy of your last 2024 paycheck, copy of your grants, copy of your unemployment or sickness pensions..
- Copy of your rental contract or a statement from the person housing you for free
- Copy of your work contract if you think a tax treaty should apply to your situation.

If you wish to know the approximate amount your annual tax should be, you can go to [this page](#) of the tax website “Simulateur de calcul de l'impôt 2025 sur les revenus 2024 / Accès au simulateur”, and click on “modèle simplifié”

IF YOU HAVE ALREADY FILED A TAX DECLARATION IN 2024 OR BEFORE:

you arrived in France before 2024 and already filed an income tax declaration last year.

- ✓ **Your income declaration is done ONLINE. It is mandatory. No paper version will be accepted.**

To do the online procedure, go to impots.gouv.fr and log on your personal account to access your declaration form. The deadline for the online declaration is **MAY 28th 2025** on impots.gouv.fr.

You will need your “*numéro de télédéclarant*”, your tax number (you may find it on the pre-filled form that you received) and your 2023 reference tax income (you may find your “*revenu fiscal de référence*” on the “*Avis d’impôt*” you received in September 2024) or use [France Connect webpage](https://franceconnect.gouv.fr).

The automatic declaration

French administration has already received from your employer and other administrations (unemployment, health insurance..) all the information about your income from French sources. They have already prefilled the declaration for you with what they know (incomes, address, members of your household, etc.) and **you need to check carefully everything mentioned**. If everything is accurate, and you have nothing to change or add regarding foreign sourced income, then you have NOTHING to do ! You review and don't change anything means you are ok with it.

If there has been a change in your life (change of address, birth, marriage, divorce, donation to an NGO, etc.), or you have new foreign incomes, you need to do the appropriate changes online and approve them at the end when they clearly appear.

DEADLINE TO CHECK AND DECLARE ONLINE: MAY 28th 2025

- (the date is different in various parts of France, so don't rely on a friend's information if he/she is living in another area of France)

OTHER GENERAL INFORMATION

➔ WHAT'S NEXT?

Once your tax form has been processed by the administration (around August/September):

- ✓ you will receive a letter from the Tax Office (“***avis d'imposition***”) stating the amount to be paid or the amount they might reimburse you, or an “***avis de situation déclarative à l'impôt sur le revenu***” if you are not taxable.
Keep this document precious as it might be requested later when you look for housing or if you apply for nationality at some point in the future.
- ✓ If this was your first declaration, you'll need it to open your personal account on the tax page with the information provided on your *avis d'imposition* or *avis de situation* received in September.
- ✓ If this was your second or more annual tax declaration, you'll simply receive an email with a copy of your declaration and you'll find your *avis d'imposition* in September on your personal account space.

➔ BEWARE!

If you do not declare your income, you may receive a « *mise en demeure* » later on: a letter from the tax office ordering you to pay with extra late fees! The tax administration has information from employers (it's mandatory for your employer) and knows about your salaries and various French administration source of incomes. That is why one can also receive pre filled tax declaration forms. So, we strongly discourage you not to file a tax return.

➔ WHAT TO DO ABOUT TAX WHEN I LEAVE FRANCE?

We strongly recommend you to get in touch (call, email, go in person) with your tax office **before leaving France**: sort with them the next tax declaration if needed, provide your new address abroad... It will smooth your next year tax declaration. Even if you are gone abroad by the time the next annual tax declaration is due, you'll still need to file. ***If you haven't opened your personal account on their website before leaving France, it will be tricky to do, and the association will not be able to help you on this personal and touchy matter.***

➔ SPECIFIC SITUATIONS: THE BILATERAL TAX CONVENTIONS or TREATIES

To avoid dual taxation and resolve specific situations, France has signed bilateral fiscal conventions with many other countries.

First, please check whether a bilateral convention between France and your former fiscal country (which is not necessarily your country of origin) exists or not. Click [here](#) and use the "convention par pays" menu to select the country where you have paid your taxes before coming to France.

✓ ***If there is a bilateral agreement:***

1. Fill in the CERFA tax form n°2042 with information about you and your situation (civil status, information about the family, income « net imposable » in case 1AJ), write down the date and sign.
2. Join a letter* explaining your professional situation as a researcher and your wish to benefit from article X of the bilateral convention between France and your previous fiscal residence country. **In case you are doing your declaration online, mention it in the provided space ("MENTION EXPRESSE").**
3. Attach a proof of your status as a researcher (for example a copy of your residence permit as a *scientifique/passeport talent chercheur* and/or a copy of your contract). In case you are doing your declaration online, keep a scan of all the necessary documents.

****Sample letter explaining your situation as a researcher exempt from tax:***

Madame, Monsieur,

Je travaille en France depuis le (starting date) jusqu'au (date of the end your contract) en tant que chercheur à (name of your employer, for example Université de Nantes,...).

En ce qui concerne ma déclaration de revenus, je souhaite bénéficier de l'article N (write down the number of the article about researchers) de la convention fiscale entre (your usual fiscal country) et la France du (date of the convention) pour la période indiquée ci-dessus.

Vous trouverez ci-joint ma déclaration de revenus pour l'année 2023 (« et une attestation de mon statut de chercheur » –in case you are sending a paper declaration).

Je vous remercie de l'attention que vous porterez à ma situation.

Veuillez agréer, Madame, Monsieur, mes salutations respectueuses.

(signature)

✓ ***If there is no bilateral agreement: you are back to square one and need to follow the regular procedure filling up the cerfa 2042 tax form.***