

TAX DECLARATION ASSISTANCE DOCUMENT

Are you an international student or researcher interested in understanding French taxes?

Do you need to file a tax return this year and need instructions?

We hope this PSL Welcome Desk guide can help!

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NOTES:

The information provided is for reference only and is not contractually binding on PSL University. The information has been compiled from various government websites and based on the PSL Welcome Desk's experience; however, it is subject to change depending on changes to services or other factors. Please feel free to email us at welcomedesk@psl.eu with any questions or comments.

Verified on 15 July 2026.



Your first tax declaration must be filed using the paper format, regardless of whether you have a fiscal number. Your subsequent tax declaration will be online.

DO I HAVE TO FILE AN INCOME TAX DECLARATION?

If you are a tax resident in France, you must file a tax return as soon as you reach the age of majority. Being a tax resident in France applies to individuals¹:

- Who have their main place of residence in France
- Or who carry out their main professional activity in France
- Or who have the center of their economic interests in France

If you are also a tax resident in another country, the term '*résidence fiscale*' is used instead of 'domicile fiscal'. For more information, please consult the tax agreements between the relevant countries.

SUBMITTING THE DECLARATION

Deadlines:

- Paper declarations: mid-end of May of the current year
- Online declarations: beginning of June of the current year for the Île-de-France region

LEARN MORE

- [Tax declaration schedule](#)



Submit the declaration to your local tax office, based on your address on January 1 of the current year, either electronically or physically.

Electronic transmission of your tax declaration

Case 1: You already have a personal account on impots.gouv.fr

Send the declaration as an attachment to your secured messaging system.

Case 2: You have a tax number but have not yet opened your personal account on impots.gouv.fr

Contact your local tax office, in person or by email, with a copy of your ID document to activate your personal account. Once activated, return to case 1.

Case 3: You do not have a tax number

à Send your scanned tax declaration file by e-mail to your local tax office (e-mail address found on the following website: [List of tax offices](#)).

¹ Article 4B of the French General Tax Code

IMPORTANT

Some tax offices refuse to receive tax declarations by e-mail. We suggest that you send the following e-mail and submit your declaration in person or by post if you are refused or do not receive a reply within one week:

« Bonjour,
Je suis chercheur/étudiant international, je suis arrivé en (DATE), et c'est ma première déclaration de revenus. Vous la trouverez ci-jointe.
On m'a conseillé de l'envoyer par courriel à votre adresse. Pourriez-vous me confirmer la bonne réception ?
Très bonne journée à vous.
Cordialement, »



Physical transmission of your tax declaration

- By post, to the address of your local tax office, using a 'lettre recommandée' so that you have proof of delivery.
- By dropping off your local tax office to put your file in the letterbox. Find the postal address of your tax center on the following website: [List of tax offices](#).

Once you have received your tax notice, you can then contact your local tax office, either in person or by e-mail, with a copy of your ID document so that they can activate your personal account (see case 2, on the previous page).

DOCUMENTS TO SUBMIT AS PART OF A FIRST TAX DECLARATION

- A copy of both sides of your identity document (identity card, passport or residence permit and visa).
- Proof of address:
 - If you are a tenant: copy of the lease where you were living on January 1 of the current year.
 - If you are lodging free of charge: a certificate of accommodation, which is available on the 2042 declaration form, and a copy of the most recent property tax, council tax or lease from the tenant.
 - If you are a homeowner: a copy of your last property tax assessment.
- A copy of your French bank details (RIB).
- The 2042 declaration form and any appendices based on your other income, expenses, or foreign bank accounts.
- If you declare income, proof of that income (e.g. your last annual pay slip).
- Potential additional documents, if requested by the SIP tax office:
 - A copy of your marriage certificate or Pacs / civil union certificate.
 - Children's birth certificates or family record book ('livret de famille').

HOW TO FILL OUT THE TAX DECLARATION

Your income is mainly declared using form 2042. Certain sources of income require the addition of another form (specific to your situation). Form 2042 and its annexes are available on the website [forms2042-tax_declaration](#). To find additional forms, type 'cerfa + the type of income you wish to declare' in the website's search bar or on a browser.

The boxes to be filled in are as follows:

- **Page 1**
 - Marital status.
 - Address:
 - Address on January 1 of the current year.
 - If you moved during the year for which you are declaring your income.
 - If you moved after January 1 of the current year.
 - Date and signature at the bottom of the first page (if omitted, the declaration will not be considered by the tax authorities).
- **Page 2**
 - Box A 'Situation of the tax household' (married, civil union, divorced, single).
 - Box C 'Dependants' (If you have dependent children who are under 18 or disabled).
- **Page 3 and following pages**
 - Main expenses and income of the person making the declaration (taxpayer). E.g. salaries, alimony payments, dividends and interest, income from property, donations, domestic help and any withholding tax already deducted in the year you are declaring.

USEFUL LINKS

LEARN MORE

General information:

- [impots.gouv.fr-accueil](#)
- [service-public.fr](#)
- [revenu-imposable-revenu-fiscal-reference](#)

Income tax simulator:

- [income tax simulator](#)

History of taxation in France:

- [History of taxation in France](#)

PLEASE FEEL FREE TO CONTACT THE PSL WELCOME DESK TEAM



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[PSL Welcome Desk – website](#)



[Book an appointment](#)