

RAeS subscription – filling the French 2011 tax return (Déclaration de revenus)

Scope

RAeS subscriptions paid in 2011 are allowable as claims for income tax rebates, like in previous years, as for other charities in the EU States, or EEC States that have a tax convention with France.

Some RAeS members that are resident in France for tax purposes have been successfully claiming tax rebates in previous years, so the process is now well-established.

This paper deals with paper tax returns for income in 2011 – the process for internet tax returns is similar. Claiming back tax rebates for previous years is not covered.

Required form

Use the 2012 version of CERFA form 2042 C – DECLARATION COMPLEMENTAIRE REVENUS 2011

How to enter the subscription

Enter the amount you paid, in Euros, rounded to the closest Euro, in rectangle 7VC. It's on page 5, almost half way down.

If you contributed to other charities in the EU States, or EEC States that have a tax convention with France, total up the amounts you paid, round the total to the closest euro, and enter the total in 7VC.

Supporting paperwork

Send all the receipts for the contributions that you are claiming for along with the paper tax return forms. It's advisable to keep photocopies.

If you are filing an internet tax return, don't forget at the beginning of the process, to check the boxes related to these specialized items. If you don't do this, the pages will not appear when later on you process and enter all the data. Keep the receipts for the tax inspector, should he/she ask to see them later.

Guidance

The guidance leaflet that you get with your tax return forms covers this topic on page 15 (sheet 23 of the PDF version) in column 1, almost half way down the page.

Getting tax return forms and guidance leaflets

If you have not been sent these, starting May 9th they are available free of charge from your usual tax office (Centre des Impôts), or on the French government's web site impots.gouv.fr, using the 2012 forms, copies of which are attached to the e-mail that this paper came with.

Authors

Peter Potocki drafted this paper. Fabrice Coletto, Hugh Dibley and others at the RAeS Toulouse Branch and Paul Bailey at the RAeS headquarters supported the work. The information is provided in good faith. No liability is accepted for any statements contained.

Revised: 1st May 2012