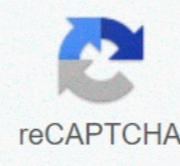




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All French residents who have an account abroad are required to declare their bank account. Since N26 has a banking license in Germany, you must declare your bank account N26 to the French tax authorities when you file your tax return for 2020. French regulation requires you to declare any bank account open, used or closed from France when you complete your annual tax return. Due to the COVID-19 crisis, this year's deadline for filing an online declaration has been extended until early June, depending on the department where you live. You can read the official deadlines here. We've already written a similar article from previous years, but this year (contracts) should be announced. Your tax return for 2020 relates to fiscal year 2019. So you will have to declare your N26 account if you opened and used it in 2019, or if you closed it during that previous year. The declaration on the use, opening or closing of the account is made directly in the online declaration of income for 2019, available from personal space on the official website of the tax authority. If you're filling out information about your income and expenses requested in step 3, go to the Divers section. You'll have to tick the box in the box comptes et l'étranger, reprise de réductions ou de crédits d'impôt. In the Declaration of Applications box that appears, tick box for Cerfa form No 3916 Declaration nominal un r'un compte ouvert, d'ouvert, utilisé ou clos étranger. Get access to the form by clicking on App 3916 button at top left to left to left of the screen. After clicking, you can specify how many accounts you want to announce. Point out 1 if your N26 account is the only foreign account you opened, used or closed in 2019. Fill in The Form of Cerfa with the information below for your N26 account To make it easier, You can also copy and paste the following information: Intitulé du compte : compte courantD'ignations de l'établissement : N26 Bank GmbHAdresse : Klosterstrasse 62Commune et Pays : 10179 Berlin, AllemagneCaractéristiques du compte : Compte non-r/r/r/r If you have any questions, our experts should help you; you can contact our customer service from your N26 app livechat or by email. Don't forget to fill out our declaration: Failure to declare a bank account opened abroad is subject to a change of 1,500 pounds, which can be reached at the rate of 10,000 pounds, when the account is opened in a state that has not entered into an administrative aid agreement with France, allowing access to banking information (CGI p. 1649 A, 1736 IV). Cliquez sur le lien pour télécharger le formulaire officiel an account opened outside France - the print 3916 (n°11916-05 or 50869-05). Внимание! This form, kept online for archiving purposes, is "Бойлмес Воин/нез a new form that undoes and replaces it by clicking on the link below. TELECHARGER NEW FORMULA To find out, read also Bank accounts abroad: should I report them to the IRS?. Sponsored links sponsored by Links Recently, we have often heard of unreported cases of foreign bank accounts from tax authorities. While this topic causes some fantasies in the media, we need to know that it potentially concerns all of us, I am in the first place! Who should declare? How to announce? Who should declare? In 2014, I closed my title account, which I had in Binck, to open a new one on broker Lynx. This Belgian institution is only an intermediary, my account is really located in Interactive Brokers in the UK; therefore I have a bank account abroad. According to The Notice of Form 3916, I must declare this account to the French tax authorities: The Declaration applies to any account opened, closed or used abroad, for all or part of the year, as the owner or beneficiary of a power of attorney, when the latter acts for himself or for a person with resident status. Accounts to be advertised by those opened outside France with a bank or any other body, public administration or person (notary, stockbroker, etc.) usually receive securities, securities or cash on a deposit. Therefore, when you open a deposit bank account, pay close attention to the nationality of the bank. Otherwise you will have, like me, to make a statement to be in a good position. In the event of an omission, the bill is rather salty: a fine of 1,500 euros for an unreported account is increased to 10,000 euros when the declarative obligation concerns a state or territory that has not entered into an administrative assistance agreement with France to combat tax fraud and evasion of access to banking information. If the total credit balance of an unreported foreign account or account is equal to or exceeds 50,000 euros as of December 31, under which a declaration must be made, the fine on an unreported account is 5% of the credit balance, without being able to be less, depending on the case, of 1,500 euros or 10,000 euros. The possibility of taxation of amounts, securities or securities transferred through unreported accounts, with the amount of fees, in this regard, is accompanied by an increase of 40%. The declaration of an account opened abroad should be carried out at the same time as the tax return: in fact, just add to your classic return the application 3916. I will explain the procedure to follow in the context of the online tax return. 1) Connect to the site impots.gouv.fr) 2) Choose to declare your income) 3) To step 3) 4) At the bottom of the page select the Auxiliary Statements) 5) button, then check the Declaration of the Resident Account opened outside France. Make Valider and then the next 6) In the top left top left of the page is the menu. Click Appendix 3916 to start reporting an account opened overseas. 7) You should encounter a form resembling this one. Part 1 concerns the identity of the registrar. It is usually already pre-filled. If the registrar has an account, he must provide Part 2, otherwise, if it is a power of attorney, he must complete Part 3. These areas allow for the manufacture of administrative information about such persons. Finally, the last part concerns the identification of the account to be announced. Simply specify the institution that manages the account and the account number so that the tax authorities can find it. For my part, I have provided information about my title account in Interactive Brokers in the UK (source). Click Next and usually continue your tax return. Please note that you must complete this form annually for the duration of your bank account. And so, it wasn't that hard! © soon! Phil HomePapiers - CitizenshipFamilySocial - HealthWorkLoginessTransportsArgentSee theme SilverJusticesGersRangersActuementsCaster: Ministry of Finance Version: PDF Cerfa 3916 - Announce a bank account abroad French Announce a bank account opened abroad for the French taxman, you must use this form of deer 3916 available here for download. This statement should be made at the same time as your tax return (or a statement of results if it is a bank account of the company). This form allows you to provide background information on your tax account: bank manager, country, account number, opening date, etc. Reporting your account abroad is an obligation. See so bank account abroad: the rules. Alternative Spelling: 3916-215-PDF.pdf, 3916-215.pdf Contrast Dyslexia A-A - Your opinion on the site Contrast Dyslexia A-A - Your opinion on the site you may not know, but forgetting to report that a foreign account is punishable by a fine of 1500 euros for an unreported account. To make matters worse, the fine increases to 10,000 euros if the account is opened in a state (or territory) that has not entered into an agreement with France to combat tax evasion. How do I report an online account abroad? What bank account abroad should be declared? Since when should I declare an account abroad? From January 1, 2019, taxpayers in France or Monaco are required to declare their bank accounts open, used or closed abroad with their other income. This applies to current or savings accounts to which they are directly, in a division or by proxy. The bank account is returned with an annual tax return. Why declare your accounts opened abroad? If nothing prevents an account opened outside France, it is necessary to settle with the tax authorities regarding declarative conditions. Reason? The Tax Fraud Act, which wants to extend its application to all assets that taxpayers are located abroad. This law applies to both active and inactive and inactive accounts. It is reported that the account is inactive until no incoming or outgoing money was registered during the reporting period. There is only one case where a message about an account opened abroad is not mandatory. To do this, the bank account must meet three criteria below: be designed for online transactions related to the sale of real estate; Do not display an annual credit balance of more than 10,000 euros; This applies, for example, to the accounts of PayPal. Although the company is based in Luxembourg, the accounts PayPal fall into the category of Accounts that are not subject to reporting obligations. Read also: How to file a claim or receive a refund after receiving a tax return? How much does it cost for not to come abroad? Unreported sanctions on foreign accounts are severe. In case of inaction (voluntarily or not) the tax administration provides for: a fine of 1500 euros for the account holder; there is also a fine of 10,000 euros if the account is in a state or territory, has not entered into an agreement on administrative assistance; a fine of 20,000 euros in the case of trusts; an increase of 80% in all tax revenues related to amounts or products registered in an unreported bank account; taxes not paid for 10 years if the amount deposited in the account exceeds 50,000 euros. Overseas Account: Are You Concerned about The Revolut? Report your account to the tax system! Although there are many customers in France, N26 and Revolut neo-banks from Germany and the United Kingdom, respectively. The same goes for Monese (UK), Bunq (Netherlands) or Anytime (Belgium). It is a mechanism called the European Passport, which allows them to offer their products and services in other European Union countries. However, the accounts that have to work in these neo-bank accounts fall into the category of foreign bank accounts and must be reported to the tax authorities. This is what 1649 A Main Tax Code: Individuals (...) living or established in France are required to declare, at the same time as their tax return (...), references to accounts opened, used or closed abroad How to declare my account opened abroad? The declaration of an account opened abroad must be signed by certain persons living or established in France, including: individuals: that is, you, one of the members of your tax household or a person attached to your family; Associations, regardless of their legal or tax regime; companies, not in commercial form, i.e. all companies. Except limited liability (SARL) and share sponsorship (SCA) limited partnership (SCA): What is the purpose of the IFU and how to use it for the correct announcement? Declare your account abroad online! If you declare your income online, refund account opened abroad, is done at stage 3 Income and fees by checking the printout no.3916 Declaration of the resident account opened outside France in the list of relevant refunds. To do this, enter your specific space on www.impots.gouv.fr and click Access to Online Return: Once in Step 3 Income and Fees, consider checking the box accounts abroad taken from discounts or tax breaks in the Miscellaneous category. It will then be necessary to complete the Form Diff No. 3916 Declaration of the resident of the account, opened outside France. Click on the Auxiliary Statements tab: D As a list of auxiliary applications, check the No. 3916 Declaration of the Resident Account opened outside of France and click Valider: Appendix 3916 appears to the left of the page, under the main statement. Click on the grey tab to complete it. On this printout, you will need to report: your account name is the address of the institution or the manager holding the account number characteristics of the account (current account, savings, etc.). Opening dates and, if necessary, the closing of the account) Seements) Signation N26 and Revolut) Rensements) N26) Revolut) current account) counts) Ding) discount) Signation) institution) N26) Bank) GmbH) Revolut) Ltd) Adresse) Klosterstrasse 62, 10179 Berlin) Level 39, One Canada Square, E14 5AB, London, UK) Reports and Countries) Berlin, Germany) London, UK) Accounts last ten figures of your IBAN) The last ten digits of your IBAN) Carers) unpaid) unpaid) account) unpaid) Opening or closing) Statement) your account abroad on paper) If you chose for a paper statement, you will need to attach Form Serf No. 3916 after checking the box 8UU in the category Of Levi at the source and different on form 2042:

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