

No. 3916  
No. 3916-BIS

N° 11916 \* 12

**DECLARATION BY A RESIDENT OF AN OPEN ACCOUNT  
HELD, USED OR CONCLUDED ABROAD  
OR A CAPITALIZATION OR INVESTMENT CONTRACT OF THE SAME NATURE  
SUBSCRIBE OUTSIDE FRANCE**

(General Tax Code: Art. 1649 A, 2<sup>nd</sup> and 3<sup>rd</sup> al. ; Art. 1758, 1736 IV-2 and 1729 - 0 A)

(General Tax Code Art. 1649 bis C; Art. 1736 X)

(General Tax Code Art.1649 AA; Art. 1758, 1766 and 1729-0 A)

**1.1. If you (or one of the members of your tax household) <sup>(1)</sup> are a natural person not acting in  
status of operator of an activity giving rise to a specific declaration of results**

• Surname (and usual name, if applicable), first name (s), date and place of birth of the account holder  
(or the beneficiary of a proxy) or the subscriber:

.....  
.....  
.....

• Address at 1<sup>st</sup> January of the year:

.....  
.....

**1.2. If you (or one of the members of your tax household) <sup>(1)</sup> are <sup>(2)</sup> :**

A natural person acting as the operator of an activity giving rise to a specific declaration of  
results *(complete the following information)*

A legal person ( *complete the following information* )

• Legal form of your company <sup>(3)</sup> :

.....

• Surname (and usual name, if applicable), first name (s), date and place of birth of the account holder  
(or the beneficiary of a proxy) , or the subscriber:

.....  
.....

• Designation or company name :

.....

• SIRET number :

• Address of the place of business, head office or main establishment <sup>(2)</sup> :

.....



4.2. Terms of holding a digital asset account opened, held, used or closed abroad <sup>(3)</sup> :

Owner of the digital assets account abroad

Beneficiary of a power of attorney on the digital assets account abroad *(to be completed: box 6)*

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**Personal use only** - natural person not acting as an operator of an activity giving rise to a specific declaration of BNC, BIC or BA results or equivalent

**Professional use only** - natural person acting as operator of an activity giving place for specific declaration of BNC, BIC or BA results or equivalent *(complete the following information)* :

**Mixed personal and professional use** *(complete the following information)*

• Company name/OF name: .....

• Legal form of the company <sup>(3)</sup> : .....

• SIRET number: .....

• Address of the place of exercise of the activity : (number, street, city and country) .....

6.1. If the holder is a natural person, please provide the following information :

• Birth name: ..... Usual name : .....

• First name: .....

• Date of birth: ..... day month year

• Place of birth: .....

• Home address (number, street, city and country) : .....

6.2. If the holder is a legal person, please fill in the following :

• Company name/OF name: .....

• Designation or company name of the account holder : .....

• Legal form of the company <sup>(3)</sup> : .....

• SIRET number *(if activity in France)* : .....

• Head office address (number, street, city and country): .....

. Designation of the contract or placement: .....

. Contract or placement reference: .....

. Contract characteristics (2) :  
Capitalization contract  
Other similar investment (insurance contract)  
Other similar investment (other)  
.....

. Designation of the insurance body and assimilated and, where applicable, of the branch granting the cover :  
.....  
.....

*\* You benefit from a proxy for this account. Remember to warn the account holder, if he lives in France, so that he can also deposit a 3916-3916 bis statement for the same account.*

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. Address of this organization (number, street, city and country) :  
.....  
.....

. Nature of the risks covered:  
.....  
.....

. Time from which the risk is guaranteed (unless otherwise provided in the contract, this is the subscription date) :  
.....

. Duration of the guarantee:  
.....

. Effective date of amendments made during the year: ..... day month year

. Effective date and amount of each partial settlement transaction occurring during the year:  
..... Amount: .....  
day month year

. Effective date and amount of the total unwinding transaction during the year:  
..... Amount: .....  
day month year

. Total amount of premium payment operations carried out during the year:  
.....

. If applicable, cash value or amount of the guaranteed capital, including in the form of annuity, the 1<sup>st</sup> January the year concerned by this declaration:  
.....  
.....

Done at ....., on .....

Name (s) of the account holder (s), (or beneficiary (ies) of a proxy, or subscriber (s)):  
.....  
.....  
.....

(1) Including person attached to your tax household. (2) Tick the corresponding mention. (3) Complete with the corresponding codes (see instructions).

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## NOTICE

In application of article 1649 A (2nd paragraph) of the general tax code (CGI) and in application of article 1649 bis C of the CGI, individuals, associations and companies not having a commercial form, domiciled or established in France, are required to declare, at the same time as their declaration of income or results, the references of the **bank accounts and digital asset accounts mentioned in the article 150 VH bis of the CGI** opened, held, used or closed abroad during the year for which the income or the results are declared (year *n*).

Pursuant to article 1649 AA of the CGI, natural persons are required to declare, at the same time their income tax return, references **to capitalization contracts or similar investments, in particular life insurance contracts**, taken out outside France.

A declaration must be made for each of the accounts, contracts and investments concerned.

### PERSONS REQUIRED TO MAKE THE DECLARATION

As regards the accounts affected by the reporting obligation, this declaration must be signed by the persons defined below who are **domiciled or established in France** :

- natural persons, one of the members of their tax household or any person attached to this household;
- associations, whatever their legal or tax regime;
- companies not having the commercial form, that is to say all companies, other than public limited companies (SA), limited liability (SARL) and limited by shares (SCA).

With regard to contracts or investments affected by the reporting obligation, this declaration must be subscribed by natural persons, one of the members of their tax household or any person attached to this household;

France means the metropolis and the overseas departments (Guadeloupe, Martinique, Guyana, Réunion and Mayotte).

Persons of French nationality who have established their home in Monaco are also subject to this obligation. habitual residence from October 14, 1957.

The declaration concerns any account opened, held, closed or used abroad, for all or part of year *n*. It also concerns any capitalization contract or investment of the same nature taken out outside France. at any time, valid or unwound during year *n*.

### IDENTITY OF THE HOLDER (S), BENEFICIARY (S) OF A PROXY, OR SUBSCRIBER (S)

- Section 1.1 is served by natural persons, one of the members of their tax household or any person attached to this home not acting as operator of an activity giving rise to a specific declaration of results.
- Section 1.2 is served by natural persons acting as operators of an activity giving rise to with specific declaration of results (industrial, commercial, craft, agricultural, non-commercial activities, etc.), as well as by the associations and companies referred to above.

When section 1.2 or section 6.2 are used, and in the case of professional use provided for in section 5, the form the company's legal status must be specified according to the following codes:

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- If the declarant is the beneficiary of a power of attorney on a bank account or an open digital asset account abroad for a person having the status of resident, he must also fill in the items provided for in the framework 6 (6.1 if the account holder is a natural person, or 6.2 if the account holder is a legal person).

### NATURE OF ACCOUNTS, CONTRACTS OR INVESTMENTS THAT MUST BE DECLARED

In all cases, box 2 must be completed to specify the nature of the account, contract or investment concerned by the statement.

- Bank accounts to be declared are those opened outside France with a banking establishment or any other other body, public administration or person (notary, stockbroker, etc.) usually receiving deposit of securities, securities or cash.

A declaration must be made for each bank account opened, held, used or closed during the year n. The name of the establishment, the account number and its characteristics must be indicated (box 3) as well as its usage (box 5).

Bank accounts held abroad, backed by another account opened in France and whose purpose is to make online purchase payments or collections relating to the sale of goods do not have to be declared when the sum of the annual collections credited to this account and relating to these sales does not exceed € 10,000.

- The digital asset accounts to be declared are those opened outside France with any person governed by private law or public which usually receives digital assets mentioned in article 150 VH bis of the general code on deposit taxes.

A declaration must be made for each digital asset account opened, held, used or closed during the year n. The name of the establishment, the account number and its characteristics and, the where applicable, the internet address of the body managing the account (box 4) as well as its use (box 5).

- When capitalization contracts or investments of the same nature, in particular insurance contracts life, are subscribed by natural persons with organizations mentioned in I of article 1649 ter of the code general taxes that are established outside France, subscribers are required to declare, at the same time as their income tax return, the references of the contracts or investments concerned, the effective date and the duration of these contracts or investments, the operations of reimbursement and payment of premiums carried out during the year and, where applicable, the surrender value or the amount of guaranteed capital, including in the form of an annuity, at the January 1 of the year of the declaration.

A declaration must be made for each contract or investment taken out outside France at any time, valid or unwound during year n. The name of the establishment, the reference of the contract or investment and its characteristics (box 7).

## DATE AND PLACE OF DECLARATION

For individuals, whether or not they are acting as operators of a reporting activity specific results, this declaration, **dated and signed by the declarant (s) and the holder (s) of the account, member (s) or attached to the tax household**, must be attached to the income tax return n ° 2042 subscribed to the personal tax service on which their domicile depends. When the declarant acts for the account of a third party outside the tax household, the declaration is filed with the personal income tax service on which this third party depends. When the tax return is taken out online at [impots.gouv.fr](http://impots.gouv.fr), the tax return n ° [3916-3916](#) bis is also completed online (**an online declaration process is planned from 2021**).

For associations and companies that do not have the commercial form, this declaration, **dated and signed by their legal representative**, must be attached to the declaration of results subscribed to with the corporate tax service on which the location of the activity depends, or, as the case may be, the main establishment or the registered office.

Any omission or inaccuracy in the fulfillment of obligations exposes the persons concerned to following sanctions:

Failure to report a bank account opened, held, used or closed abroad is punishable by a fine of 1,500 € by undeclared bank account. This amount is increased to € 10,000 when the reporting obligation concerns a State or a territory which has not concluded an administrative assistance agreement with France with a view to combating against fraud and tax evasion allowing access to banking information (CGI art. 1649 A, 1736 IV-2).

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Failure to report a digital asset account opened, held, used or closed abroad is liable to a fine of € 750 per undeclared digital asset account or € 125 for omission or inaccuracy, within the limit of € 10,000 per declaration. The amounts of € 750 and € 125 mentioned above are respectively increased to € 1,500 and € 250 when the market value of digital asset accounts opened, held, used or closed with company, legal persons, institutions or organizations established abroad is greater than € 50,000 at a time of the year concerned (CGI art. 1649 bis C, 1736 X).

Failure to declare a capitalization contract or a similar investment, in particular a contract life insurance, taken out with an organization established abroad is liable to a fine of € 1,500 per contract not declared. This amount is increased to € 10,000 per undeclared contract when the reporting obligation concerns a State or territory which has not concluded an administrative assistance agreement with France with a view to combating fraud and tax evasion allowing access to banking information (CGI art. 1649 AA, 1766).

Failure to declare a bank account, contract or investment may result in the application of an increase up to 80% on the amount of duties due in the event of taxation of income or assets held through this account, contract or investment, to income tax or free transfer duties (CGI art. 1729-0 A).

**The provisions of law n ° 78-17 of January 6, 1978 modified by law n ° 2018-493 of June 20, 2018 relating to data processing, files and freedoms, guarantee the rights of individuals with regard to the processing of personal data.**