

# Information on Covid-19

Thursday, April 16th, 2020

## FREQUENTLY ASKED QUESTIONS

### — How to benefit immediately from tax credit on corporate income tax?

If your company is eligible to one or several tax credits refundable in 2020, you may request the reimbursement of the balance as of now, after imputation on your corporate income tax if applicable, without waiting the deposit of your tax return.

This scheme applies to all tax credits refundable in 2020, like the tax credit for employment and competitiveness (CICE) and the R&D tax credit (CIR) for the part which reimbursement is due this year or for the following struggling sectors:

- Tax credit for expenditures related to the production of cinematographic works,
- Tax credit for expenditures related to the production of audio-visual works,
- Tax credit for expenditures related to the production of foreign movies and audio-visual works,
- Tax credit in favour of companies of live, musical or variety entertainments,
- Tax credit for expenditures related to the production of phonographic works,
- Tax credit in favour of video games creators.

To do so, you will have to declare on [www.impots.gouv.fr](http://www.impots.gouv.fr), in your online professional profile:

- [The tax credit refund application \(form n° 2573\)](#),
- [The declaration to justify the tax credit \(n° 2069-RCI or specific declaration, unless it has already been filed previously\)](#),
- [In the absence of a profit and loss statement, the tax balance statement \(form n° 2572\) allowing the tax due to be paid and the refundable claim for 2020 to be established.](#)

The Corporate Tax Department (SIE) rallies round to address as fast as possible, under a couple of days, the reimbursement requests of companies.