Mandate for sending amicable reminders directly

LINDBERGH FORMATION — 16 rue de Maillé, 91310 Montlhéry, France · Companies register (RCS) Evry 817 946 114

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Draft submitted for the signature of the head of the personal tax office · fictional document

Fictional document — demonstration example
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Fictional document, produced for the demonstration. **This mandate is a draft: it has no effect until it is signed. It is written, capped, dated and withdrawable with a word — the decision to sign it belongs entirely to the office.**

Article 1 — Scope of direct sending

Group of files	Direct sending	Annual volume	What the letter offers
Simple oversights	**Yes**	6,210	Reminder, breakdown set out, three means of payment
Payment difficulties	**Yes**	2,180	**Request for time to pay prepared — the decision to grant it stays with the collecting accountant**

Group of files	Direct sending	Annual volume	What the letter offers
Addresses to be corrected	**Yes**	950	Address update and reissue
Any other file	**No**	—	**Draft letter written, sourced, ready to go, from the agent**

Article 2 — Caps and exclusions

Rule	Threshold or condition	What happens then
Principal of the file	**€12,000**	**Above that, the file goes back to the officer, assembled, breakdown set out, history alongside**
Claim in progress	Any claim recorded and not yet ruled on	**File handed to the officer, with the deadlines of articles R*196-2 and R*198-10 of the French book of tax procedures restated**
Litigation in progress	Any open proceedings	File handed to the officer
File already chased twice in the financial year	Third reminder	File handed to the officer, history of the first two alongside
File flagged by an officer	**One word is enough, with no reason to give**	**Taken out of direct sending within the minute**

Article 3 — What every letter sent under mandate carries

Statement	Content	Why it is there

The source of every amount	Account statement, at its date	**A taxpayer who challenges sees where the figure comes from**
The text grounding the deadline and the surcharge	Article 1730 of the French general tax code	The reminder is enforceable
The means of payment accepted	**Above €300, monthly direct debit, direct debit on the due date or online payment — article 1681 sexies of the French general tax code**	Avoids a refused payment and a second letter
The route open in case of difficulty	Request for time to pay addressed to the collecting accountant, list of supporting documents, pre-filled form	**The taxpayer leaves with an act to perform, never with a finding**
The preparation statement	**« Letter prepared by the office's digital assistant, under the mandate of the head of office dated ___ »**	**The taxpayer knows how the letter was produced**

Article 4 — Daily record and correction

Element	Rhythm	Recipient	Correction time
One-page record of the letters sent the previous day	Every morning	Head of office and collection unit	—
Correction of a letter sent in error	On request	The taxpayer concerned	**Within the hour, correcting letter already drafted**
Weekly record by group and by outcome	Every Monday	Head of office	—

Article 5 — Duration, review and renewal

Point	Rule
Duration	**Three months**
Review	**On the 15th of the third month, against the record of what the mandate changed**
Failing a decision at the review	**The mandate stops. It is renewal that requires a signature, never stopping.**

Article 6 — Withdrawal

Action	Who can take it	Effect	What becomes of the letters
Withdrawal of the mandate	**The head of office, with no reason to give**	**Within the minute**	**They go back to being drafts awaiting validation — none is lost**
Suspension of one group	The head of office or the deputy	Within the minute	Same, for the group concerned only
Taking one file out	Any officer of the collection unit	Within the minute	The file comes back assembled

What is left to sign — and what the agent already hands over ready to sign

Act	Who signs it	What the agent hands over	Measured over the quarter
Time to pay	**The collecting accountant**	**Request processed, supporting documents checked, payment plan built on the declared capacity to pay, decision drafted in the office's own template**	**612 processed, handed over in 4 minutes instead of 3 days, 486 granted before the deadline**

Act	Who signs it	What the agent hands over	Measured over the quarter
Discretionary remission	The collecting accountant	File assembled, reasons drafted, the taxpayer's history alongside	74 files assembled
Starting enforcement proceedings	**The officer named in the delegation decision**	Complete file, breakdown set out, earlier acts listed	—
Bringing a reference answer into force	The head of office	Written, sourced, dated version, with the replaced line alongside	**5 minutes of validation per change**
Computing the tax and putting it into collection	**The DGFiP applications and the officer who validates them**	**Nothing — the AI agent plays no part in it**	**0 tax calculations produced by the AI agent**

Granting time to pay, ordering a remission, starting enforcement: these are acts that bind the administration. This is not a refusal by the agent, it is a mandate the office has not yet written — and it can write it the day it wishes, within the limits it sets. **In the meantime, each of these acts is handed over ready to sign, and the signature takes a minute instead of three days of processing.**

Signature of the head of the personal tax office, on: ______

Three-month review date entered in the diary: ______

Principal cap adopted, if different from €12,000: ______

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