Amicable collection — 9,340 reminders, the breakdown set out line by line

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

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Files of the financial year and trial-quarter measurements · fictional document

Fictional document — demonstration example
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Fictional document, produced for the demonstration. **No amount is recomputed: every figure served to a taxpayer is taken from their account statement, at its date, and the breakdown is set out line by line so that the officer checks it in forty seconds instead of redoing it. Computing the tax remains the business of the DGFiP applications and of the officer who validates them.**

Where the time was lost — and it was not the drafting

Stage	Before	Trial quarter	What sets the deadline
Spotting the file after the roll is put into collection	**31 days**	**4 days**	Collection unit log
Matching the account statement and drafting	10 min out of 25 min per file	**2 min 30 of reading it over**	Collection unit log
Checking and signature	4 days	3 days	Office organisation

Stage	Before	Trial quarter	What sets the deadline
Letter goes out	**Day 52**	**Day 20**	—
Deadline for the 10 % surcharge	**Day 45**	**Day 45**	**Article 1730 of the French general tax code**

The letter arrived on average a week after the very thing it was meant to prevent. Article 1730 of the French general tax code provides for a 10 % surcharge on sums included in a tax roll that are not paid within the 45 days following the date the roll was put into collection: between day 45 and day 52, the reminder was no longer reminding, it was recording.

The breakdown set out line by line — one file as an example

Line of the breakdown	Amount	Where the figure comes from
Principal — 2026 property tax	**€1,284.00**	Property tax notice, roll put into collection on 31/08/2026
Payment deadline shown on the notice	—	2026 property tax notice
Date the 45 days fall due	**15/10/2026**	**45 days following the roll being put into collection — article 1730 of the French general tax code**
Payments recorded as at 12/10/2026	€400.00	Account statement as at 12/10/2026
Balance outstanding as at 12/10/2026	**€884.00**	**Account statement as at 12/10/2026 — taken as it stands**
10 % surcharge posted to the account if the balance is unpaid on 15/10/2026	**€88.40**	**Amount posted by the collection application; the AI agent takes it, it does not compute it. Rate and deadline: article 1730 of the French general tax code**

Line of the breakdown	Amount	Where the figure comes from
Sum payable on 16/10/2026 if nothing is paid before then	**€972.40**	Account statement

What this table makes possible, and who decides what. The collection unit officer reads seven lines and checks each one against the account in forty seconds. They redo no calculation, because none was made by the AI agent. The individual decision, for its part, stays human: article 22 of Regulation (EU) 2016/679 gives every person the right not to be subject to a decision producing legal effects concerning them based solely on automated processing — and that is also what makes the decision reasoned, and therefore contestable before the tax court.

The three groups, and the letter for each

Group	Files	What reading the 9,340 files showed	Letter written	Measured outcome
Simple oversights	**6,210**	**Settled on average 3 days after a first reminder, with no further exchange**	Plain reminder, breakdown set out, three means of payment restated	**74 % settlement, against 51 % with the single letter**
Payment difficulties	**2,180**	**1,640 had already been granted time to pay in previous years**	**Request for time to pay addressed to the collecting accountant, list of supporting documents, form pre-filled for the taxpayer's signature**	**612 requests processed, 486 payment plans granted before the 45 days fell due**

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Group	Files	What reading the 9,340 files showed	Letter written	Measured outcome
Addresses to be corrected	950	**610 had declared a change of address elsewhere in the office's applications**	Address update and reissue of the notice to the new address	610 matches proposed, 588 confirmed by an officer
Total	**9,340**	—	**3 templates to read, not 9,340 letters**	—

What the targeting changed over the trial quarter

Measure	Before	After
Amicable reminder goes out	Day 52	**Day 20**
Files settled before the 45 days fall due	**4,120 out of 9,340**	**6,890 out of 9,340**
Taxpayers escaping the 10 % surcharge of article 1730 of the French general tax code	—	**2,770 more**
Request for time to pay processed and handed to the collecting accountant	3 days	**4 minutes**
Payment plans granted before the deadline	—	**486 out of 612 requests**
Time given back to the collection unit	—	**1,167 hours over the year — more than 33 weeks at 35 hours**

2,770 more taxpayers settling before the surcharge are also 2,770 debts the office does not have to pursue, and as many calls and front-desk visits that do not happen in November. **The collection unit's time saved and the service rendered to**

the taxpayer are here the same figure.

Three reminder letter templates settled by the head of office on: ______

Principal threshold above which the file goes back to an officer, whatever the group: ______

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