The reference answers — 18 written, 4 standard answers rewritten

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

Document issued on 24/09/2026

The office's 52 standard answers matched against the published texts · fictional document

Fictional document — demonstration example

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Fictional document, produced for the demonstration. **The 4 rewritten standard answers fed 11,900 replies last year. Each one is presented with the line it replaces and the official text that grounds it, at its date: the office reads it over, corrects a word, and the head of office settles the version.**

The 4 standard answers that the rule or the site has aged

Standard answer	The line replaced	The up-to-date version	The text that grounds it, at its date	Replies served last year

Monthly direct debit — year of effect	« Sign-up can be requested during the year »	**« A sign-up requested up to 30 June takes effect in the current year; requested from 1 July, it takes effect the following year. »**	Guidance « What is the deadline for signing up to monthly direct debit? », impots.gouv.fr, consulted on 27/08/2026	**4,180**
Monthly direct debit — number of instalments	« Twelve monthly instalments »	**« Ten instalments, from January to October. A sign-up during the year spreads the catch-up of the instalments already due over the first three payments. »**	« Mensualisation » guidance, impots.gouv.fr, consulted on 27/08/2026	**2,260**
Means of payment — electronic payment threshold	« Above €1,000, payment must be electronic »	**« Above €300, payment is made by monthly direct debit, direct debit on the due date, or online payment. »**	**Article 1681 sexies of the French general tax code — €300 threshold in force since 1 January 2019**	**3,410**
Late payment — name and rate of the surcharge	« Penalties are applied »	**« A 10 % surcharge is incurred where a sum included in a tax roll is not paid within the 45 days following the date the roll was put into collection. »**	**Article 1730 of the French general tax code**	**2,050**
Total	—	—	—	**11,900**

These four lines are not failings of the office: they are four texts that moved while 34 officers were holding three channels. No organisation reads its 52 standard answers over every month. **What changes is that the reading stops being an annual project and becomes a five-minute validation per change.**

What every reference answer carries, without exception

Element	What it brings at the desk	What it brings when the answer is challenged
The rule in one sentence	The officer reads it and serves it as it stands	It is identical from one officer to the next
The official text carrying it, with the date it was consulted	The officer knows why they are answering that	**The answer is enforceable: it cites what grounds it**
The plain-language version	Used on the telephone and on WhatsApp	The taxpayer understands what is being put to them
What to do next	Route through the procedure, documents, deadlines	The taxpayer leaves with an act to perform, not an opinion
The volume of contacts the answer would have handled last year	**The office reads in order of volume, not in alphabetical order**	—

Claims: the two deadlines now carried by the reference answer

Stage	Deadline	Text
Filing a claim relating to a local direct tax	**Until 31 December of the year following that in which the tax roll was put into collection**	**Article R*196-2 of the French book of tax procedures**
Decision of the administration	**Six months from the presentation of the claim**	**Article R*198-10 of the French book of tax procedures**

Stage	Deadline	Text
Further period, if it is needed	**Three months at most, notified to the taxpayer before the six months expire**	Article R*198-10 of the French book of tax procedures
Full or partial rejection	**Reasoned decision**	Article R*198-10 of the French book of tax procedures

Those two deadlines were written down nowhere in your office. They were known, they were right, and they were given from memory — **2,800 times a year**. Putting them in writing in the reference answer is what makes a taxpayer who challenges receive the same sentence as the one who calls on a Tuesday morning.

> **The nightly matching. Every night, the office's 52 standard answers are matched against the texts and the published guidance. Any answer that a publication has changed is rewritten during the night and waits for the office in the morning**, with the replaced line and the dated source beside it. **The reverse holds too: a standard answer the office withdraws leaves the answers served at the same hour. It is that action which took substantive corrections from 1.7 % to 0.4 % from one quarter to the next.**

Version of the 4 rewritten standard answers, settled by the head of the personal tax office on: ______

Review rhythm chosen for the other 15 reference answers (4 a week by default): ______

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