Claim causes — 1,180 files out of 1,620

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

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Five financial years reread, 14,200 files · fictional document

Fictional document — demonstration example

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Fictional document, produced for the demonstration. **The count covers what the office receives, not what a person does.** No individual indicator is established: **in a team of five case handlers, an indicator per post would identify the person.**

A contentious claim challenges the basis or the amount of a tax; a discretionary request challenges nothing but asks for relief in view of the taxpayer's circumstances. Tax relief is the discharge, whole or partial, of a tax wrongly levied.

What the office receives each year

Type	Annual volume	Note
Contentious claims	**1,620**	**Of which 1,180 under three causes**
Discretionary requests	640	Examined on other documents

Type	Annual volume	Note
Requests for time to pay	580	**Granting time to pay belongs to the public accountant**
Total	**2,840**	**Including 160 heavy tax-relief files**

The three causes carrying 73 % of contentious claims

Cause	Files per year	Documents needed	What the cause reveals
Error of area or description — property tax	**612**	**3**	**38 % of contentious claims on its own; 287 led to tax relief**
Change of circumstances not taken into account	**348**	4	**Cross-checks against data the office already holds**
Double taxation on the same premises after a sale	220	2	**The quickest to settle once the date of sale is established**
Subtotal	**1,180**	—	**73 % of the 1,620**
Scattered causes	440	—	None exceeds 4 % on its own

What these 1,180 files have in common, and nobody had set it side by side: the decisive document is the same in 94 % of cases, and **7 times out of 10 it is already in the taxpayer's file or in the office's by the time the claim arrives.**

What the waiting costs today

Measure	Value	What it carries
Time before the first examination	**47 days**	**The office has six months to rule; those 47 days serve neither the taxpayer nor the case handler**

Measure	Value	What it carries
Files going back with a request for a document	**38 %**	**Three further weeks for the taxpayer, at every round trip**
Tax relief granted last year	**287**	**After 94 days of waiting on average**
Preliminary examination of a routine claim	**36 minutes out of the file's 60 — 60 %**	**Down to 6 minutes, that is 10 %**

> **The 1,180 claims of the past year were examined as a dry run:** admissibility checked, chronology established, documents dated, gap measured and missing documents named. **Bringing an examination sheet into service is settled by the head of office, and that is what makes it a rule of the office.**

For the office to settle

Cause handled first, settled by the head of office: ______

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