

## Prepare current tax returns

**CF-46**    **3 Days (21 Hours)**

### Description

Current tax returns are generally prepared by the company's accounting department. To carry out this mission, it is necessary to master the principles and rules of taxation, as well as to know the different forms to complete. This very practical training covers the three main company taxes (IS, VAT, CET) and leads you to prepare declarations and complete the usual tax forms. This training addresses taxation by focusing on the most common tax situations and thus meets the needs of the greatest number of companies. It is therefore not aimed at participants wishing to be able to deal with complex tax situations.

### Who is this training for ?

#### For whom

Accountant, sole accountant, accounting or financial executive, with basic knowledge of taxation.

#### Prerequisites

None.

### Training objectives

- Determine the tax result
- Ensure budget monitoring and performance analysis for better management of the activity
- Calculate the tax payable and complete the forms
- Master the VAT rules applicable to usual situations
- Produce the monthly VAT declaration
- Calculate the territorial economic contribution

### Training program

Calculer l'impôt société

- The process for determining the tax result.
- Restatements: reinstatements; deductions.
- The calculation of the IS at the standard rate, at the reduced rates and the additional contributions.

#### Compléter les imprimés fiscaux

- Complete the tax forms: 0 and 0.
- Payment of corporate tax.
- Carrying forward deficits: forwards; backwards ( carry-back); the limitation of attributable deficits.
- The calculation and imputation of the CICE.

258259Maîtriser les règles applicables à la TVA Délimiter les opérations imposables : opérations imposables et exonérées ; règles de territorialité sur les échanges de biens ; lieu d'imposition des prestations de services.

- Exercise the right to recovery: conditions of application of the right of deduction; exclusions from the right of deduction.

#### Établir la déclaration de TVA Compléter la déclaration de TVA.

- Declaration and payment procedures.
- Check the declaration: reconciliation of recorded turnover and declared turnover; control of VAT accounts.
- Manage the credit of VAT.

Déclarer la contribution économique territoriale La CET et son champ d'application. Déterminer la cotisation foncière des entreprises (CFE).

- The notion of property rental value.
- People and activities taxable at the CVAE.
- Evaluate the contribution on the added value of businesses (CVAE).
- Relief and capping measures.
- Declaration and payment terms.