



APL ARAC

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French association governed by the law dated 1st July 1901.
Association N° 202758.
RIF accreditation No. 17 of the Ministry of Economics and Finance dated 27 February 1978.
Siret No. 315 983 809 00031
Intra-Com. VAT No. FR 24 315 983 809

MEMBERSHIP FORM

I, THE UNDERSIGNED:

Mr. Mrs.

First name, NAME:

- Application:
- individually (verified tax return No. 2035)
 - Company or Professional Group (subject to income tax)
 - micro-BNC (non-commercial gain)
 - in respect of income from foreign sources (tax return No. 2047)

For the companies (*Please attach statutes and list of partners*):

Legal form:

Occupation:

Siret: Code Naf: Date of birth:

Business address:

Phone: Fax: Email:

Personal address:

Phone: Fax: E-mail:

Mailing address: Business address Personal address

Start of business:/...../.....

Certified accountant:

or Tax advisor:

STATE that I:

- ✓ Become a member of APL ARAC,
- ✓ Undertake to comply with the recommendations of the Association to improve knowledge of income in accordance with Decree 77-1519 of 31 December 1977,
- ✓ Comply with the duties of the members mentioned on the back of this document,
- ✓ Give mandate and power to the APL ARAC association to upload my professional income statement and its appendices to the tax administration, unless I carry out this upload myself or through a provider of my choice.
- ✓ Pay by check enclosed hereto the sum of
 - o 264 € including taxes (real tax regime) or
 - o 132 € including taxes, setting-up of business (first year of membership) or
 - o 50 € including taxes because I belong to the micro-BNC tax regime.
- ✓ General Data Protection Regulation: authorize APL ARAC to use my personal data only within the framework of the business of the Certified Management Associations and do not authorize the disclosure of this information to other commercial entities.
- ✓ Was never a member of a Certified Management Association.
Or that I was a member from to of the Certified Management Association (Name and Address):
.....

Made on in

Signature (with the handwritten statement "Read and approved"):

DUTIES OF THE MEMBERS

1. Maintain the documents provided for in Articles 99 and 101 bis of the French General Tax Code: income-expenditure book and investment register in accordance with one of the professional accounting plans approved by the Ministry of Economy and Finance.
2. With regard to incomes, mention on these documents the details of the sums received, the identity of the client, the method of payment and the nature of the services provided.

However, where the provisions of Article 378 of the French Criminal Code relating to professional secrecy apply, the nature of the services provided shall in no case be the subject of a request for information and the identity of the client may be replaced by a reference to an accompanying document making it possible to retrieve that indication and kept by the taxpayer at the disposal of the Tax Administration.

In addition, unit revenues of less than 76 € can be booked at the end of the day, provided that proof of the details is kept (cash blotter, fee note, etc.)

For fees paid by check, only the total amount of the remittance can be booked provided that the remittance slips are retained and identify the clients.

3. Accept payment of fees by credit card or checks in all cases at their order and not endorse these checks except for direct cashing.
4. Inform their clients of their status as Members of a Certified Management Association and its consequences, in particular the acceptance of the payment of fees by checks or by credit card:
 - ✓ Display in the premises a written document reproducing clearly the following text: “**Member of an Association approved by the Tax Administration, accepting as such the payment of fees by credit card or checks in his/her name**”.
 - ✓ Reproduce the following text in the correspondence and on the professional documents sent or handed to clients: “**Member of a Certified Association, the payment of fees by credit card or by check is accepted**”.
5. For the members of the health professions, in accordance with the provisions of Article 1994 of the General Tax Code and Decree No. 72-480 of 12 June 1972, write down on the sickness or treatment forms the fees actually received even if they can only partially give rise to reimbursement for the insured persons.
6. Inform the Tax Administration of any change in their situation (change of address, cessation of business activity, resignation, incorporation, etc.)
 - ✓ Inform the Association in the event of tax audit.
7. Submit their tax returns regardless of the income (beneficiary or loss-making), as well as the accompanying questionnaire and attached documents, sign any necessary mandate for the submission of their income statement and its appendices and answer the questions from the Association concerning their statements and their accounting.
8. Pay the annual contribution regardless of the taxable income and regardless of the date of membership and the duration of the financial year.
9. Comply with the statutes of the APL ARAC Association.