YOUR FOOTPRINT

A neutral picture of your footprint: where you live, where you came from, and where income and assets sit. It frames how the rest of this report applies.

This is a United States citizen who has been living in France for between one and three years, working remotely from Lyon through an owner-managed French company while keeping significant ties to the home country. The home country retains a strong pull through citizenship, which generally creates a continuing worldwide filing obligation, and through property, bank accounts, and family members who remain there. France pulls strongly as the place of actual residence and work, with a company based there and a spouse or children present, factors that generally weigh on French residency tests. Income arrives from several directions: freelance or remote work for clients in the United States, the United Kingdom, and Germany, profits and pay from the French company, and passive income from investments, rental, and dividends. Assets are spread across more than one country, including property abroad and bank accounts holding over a significant total outside the residence country. Each of these footprints generally gives a different country a potential claim, sourced by where work is done, where the company is managed, and where property sits. The freelance income generally follows where the work is performed, the company profits follow where the company is resident, and the passive income follows the location of each asset. Because the United States taxes by citizenship and France generally taxes residents on worldwide income, two systems apply at once and must be coordinated through credits and treaty rules. A documented gap in home-country filings since 2019 sits against rising income and foreign accounts, which is the kind of pattern that generally needs early professional attention. The visa status, recorded as tourist or short-stay, does not match the economic reality of running a business from France, adding an immigration dimension. Taken together, these ties interact so that both countries plausibly have claims, and untangling them generally turns on residency determination and careful income-by-income analysis.

Ties that pull on the tax picture

- United States citizenship, which generally creates a continuing worldwide filing obligation regardless of residence.
- Residence and remote work from Lyon, France, pointing toward French residency under its objective tests.
- An owner-managed French company, Doe Studio SARL, with gross income near EUR 165,000 per year.
- Freelance clients in the United States, United Kingdom, and Germany, each a potential income-source connection.
- Foreign bank accounts holding over a significant total outside the country of residence, triggering information reporting.
- Property in more than one country plus family members in the home country, pulling claims toward several jurisdictions.