

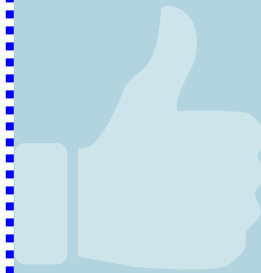
ARTIST-AUTHOR

Tutorial to create your SIRET N°



THIS TUTORIAL IS FOR YOU IF:

You want to make your artistic practice official, so that you can earn money by selling or renting your original works, taking part in exhibitions, artistic residencies, receiving grants for creation, and you want to benefit from the social protection of this status.



BUT NOT FOR YOU IF:

→ your artistic economy is based exclusively on the collection of Copyrights paid by EPOs (Publishers, Producers and Collective Management Organizations). In fact, these remunerations, known as Salaries and Wages, do not require a SIRET number.

→ your activity falls within the scope of performers (actors, singers, dancers, musicians), who are salaried and come under the intermittent entertainment scheme. (It is nevertheless possible to combine the statuses if your activities include these two facets).



SUMMARY

1 TO START

- To have for a fresh start
- Online registration on the INPI website

2 THE FORM


- Corporate Identity
- Composition
- Unseizability
- Establishments
- Tax options
- Attachments
- Summary

3 THE FOLLOW-UP

- Receipt of documents
- Tadalaide

I. TO START

To have

- a good half hour ahead of you 
- your social security number (if you have one already)



- your double-sided identity document (resident permit, passport or ID) in digital format followed by a handwritten, dated and signed sworn statement



*J'atteste sur l'honneur que la copie de cette
pièce d'identité est conforme à l'original.*

*fait à
le .././....*

signature

I. TO START

L'INPI

institut national de la propriété intellectuelle

To connect on the INPI's website
<https://procedures.inpi.fr/?/>

3 options:

1. To connect with France Connect and in particular via the tax and social security (AMELI) websites
2. To connect with France Connect + (via a digital identity)
3. Create a profile in the classic way

The screenshot shows the INPI Connect login interface. On the left, there are two options for authentication: 'Accéder au service avec FranceConnect' and 'FRANCECONNECT+ EST LA VERSION DE FRANCECONNECT QUI UTILISE UNE AUTHENTIFICATION FORTE POUR LES DÉMARCHES DE MODIFICATIONS OU CESSATIONS D'ENTREPRISES'. On the right, there is a section for 'INPI Connect' with a unique identifier and password requirement, a 'Première visite ? Créez-vous un compte' link, and input fields for 'Email' and 'Mot de passe'. A 'SE CONNECTER' button is at the bottom right. A blue arrow points from the text 'If you choose the classic option...' to the 'SE CONNECTER' button.

If you choose the classic option, pay attention to the last question where you are asked if you want to be an administrator. You can tick "No" because you will automatically be an administrator.

The screenshot shows a form titled 'DEVENIR COMPTE ADMINISTRATEUR DE MON ENTREPRISE'. It contains a blue box with text explaining that this option is reserved for administrators and that a collaborator account can be upgraded to an administrator account. Below this, there is a question 'Je suis un compte administrateur de mon entreprise' with a 'Non' button.

I. TO START



INPI Connect

Un identifiant et un mot de passe uniques pour tous vos espaces clients INPI


Première visite ? Créez-vous un compte

[MOT DE PASSE PERDU](#)

[SE CONNECTER](#)

You can then add your email used and your chosen password

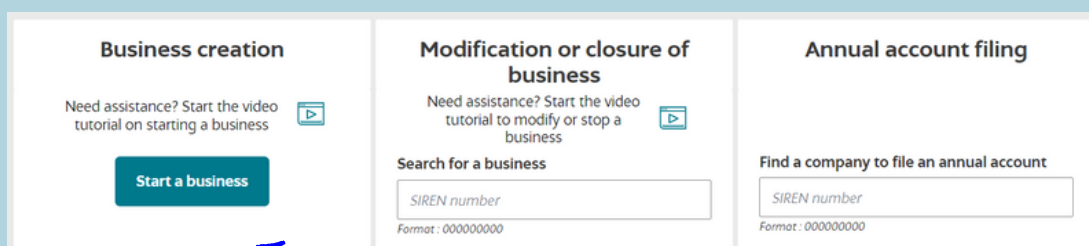
In the COMPANIES tab, choose:
" Submit a business creation formality "





ENTREPRISES	MARQUES	BREVETS	DESSINS & MODÈLES	AUTRES
Déposer une formalité de création d'entreprise	Portail Marques	Déposer, gérer, enregistrer son brevet	Portail Dessins et modèles	Déposer, restituer, proroger une e-soleau
Déposer une formalité de modification d'entreprise		Payer les annuités d'un brevet		Déposer un dossier «indication géographique»
Déposer une formalité de cessation d'entreprise		Effectuer une inscription au Registre national des brevets		Effectuer une inscription au Registre national spécial des logiciels
		Formes-jointes dans une		

There, in the blue column

In the left column, click
" Start a business "



Business creation	Modification or closure of business	Annual account filing
Need assistance? Start the video tutorial on starting a business 	Need assistance? Start the video tutorial to modify or stop a business 	
Start a business	Search for a business <input type="text" value="SIREN number"/> <small>Format : 000000000</small>	Find a company to file an annual account <input type="text" value="SIREN number"/> <small>Format : 000000000</small>

Just here

I. TO START

Creation of the enterprise ⓘ

Fields marked with an asterisk (*) are required.

Please fill the following informations to create your enterprise :

What kind is your enterprise ? * ⓘ

Natural person

Are you a microcontractor ? * ⓘ

☐ Yes ☒ No

Extension of a foreign company * ⓘ

☐ Yes ☒ No

Agricultural company * ⓘ

☐ Yes ☒ No

Has the entrepreneur already exercised a self-employed activity in France ? * ⓘ

☐ Yes ☐ No

Artist-author ≠ Micro-entrepreneur
(to read in our article on this subject)

If you have carried out a self-employed activity that is no longer active (closed), tick "yes" then fill in your unique number - also called SIREN number which will be reactivated.

Otherwise (no self-employed activity or self-employed activity still in progress), choose "No".

The very first step of creating your status is done. We now move on to the main part:

The form



II. THE FORM

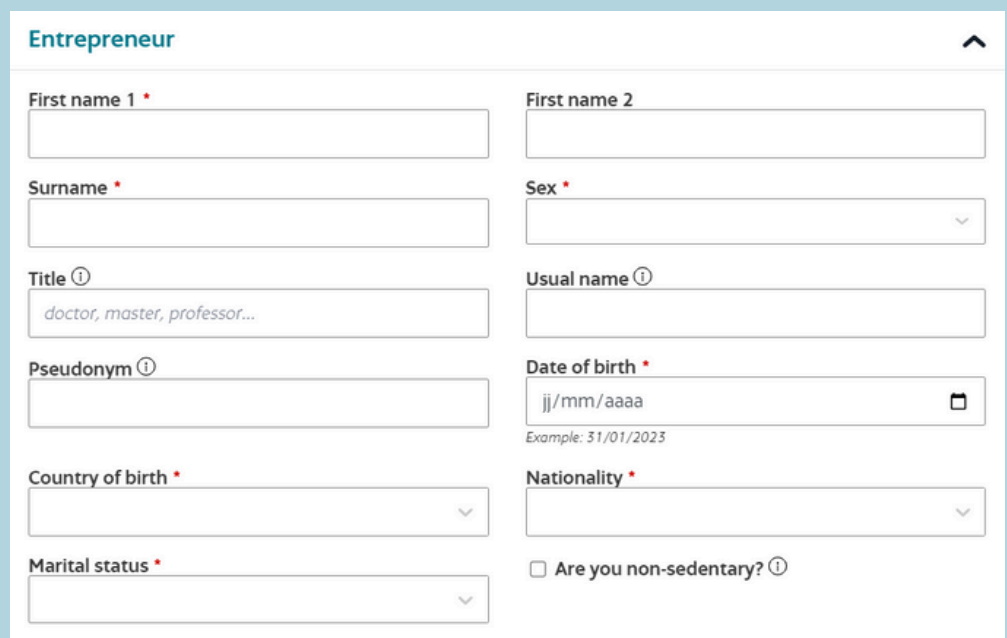


Here you are on the home page of the form. We have identified for you the questions that could cause you problems to help you correctly fill in all the information concerning your new business.

***Name of the draft**

→ the folder name does not have of official involvement, it is personal to you.

In addition to the classic marital status, legal capacity, marital status, home address, if you have an artist pseudonym under which you then wish to open a bank account, for example, you can mention it here.



II. THE FORM



Identity of the business

Entrepreneur

Company

Support contract

Composition

Elusiveness

Establishments

Tax options

Attachments

Observations et correspondance

Summary

If you do not yet have a social security number, you can leave the box empty and the CPAM (social security body) will then contact you for its allocation.

Tick "yes" if you carry out an activity under another status (employee, micro-entrepreneur, entertainment worker, etc.), otherwise tick "no"

Social security section of the entrepreneur ⓘ

Social security number ⓘ

15 characters

Health insurance body *

Status of the concurrent business activity *

Pharmacist membership

☐ Yes ☒ No

Previous activity * ⓘ

☐ Yes ☐ No

Concurrent business activity * ⓘ

☐ Yes ☐ No


Biologist Affiliation


☐ Yes ☒ No

To fill or not according to your case. If you are a micro-entrepreneur, choose "non-salaried non-agricultural worker" If you are an employee, choose "employee"


II. THE FORM

If you work from home,
tick "yes"


Business address 

Does the entrepreneur wish to associate his business address with his personal residence? * 

☐ Yes ☐ No

Does the entrepreneur wish to use a domiciliation company? * 


☐ Yes ☐ No


Does the entrepreneur wish to associate the address of his company with his establishment? * 

☐ Yes ☐ No

Using a domiciliation company
allows you not to use your
personal address as your
business domiciliation address

If you wish to associate
a room separate from
your accommodation

Declaration of supporting contract 

Would you like to declare a support contract? * 

☐ Yes ☒ No

This Contract (Cape) allows a
project leader to create or take
over a business to be helped and
accompanied, from the
preparatory phase to the start of
the activity, by a company or a
"support structure" or "incubator"
association BUT beware, this is
not suitable for artist-authors

List of persons involved in the composition or management of the company

Add a representative

No power exist on this company

→ you can skip this step because it is a question here of informing the main people who make up the company outside of you and who participate in its management - this is not applicable to your case.

II. THE FORM

Elusiveness

S'agit-il d'une déclaration de renonciation à l'insaisissabilité sur la résidence principale ? * ⓘ

☐ Yes ☒ No

Since May 15, 2022 and the introduction of the mention "E.I.", the professional and personal assets are separated so you can tick NO for this protective measure of your residence

#Sorry

It seems that the website on this part is 50/50 French-English

List of exemptions from secondary residences

Search for unseizability of secondary residences

Search



Declare the exemption from seizure of a secondary residence

There is no declaration of exemption from seizure of secondary residences

→ You can skip this step unless you want to declare a property specifically in which case you will have to go before a notary

Establishment's description

Is this establishment the main establishment? * ⓘ

☒ Yes ☐ No

Commercial name ⓘ

The box is pre-checked according to your previous answers

Do not fill in, however, if you have an artist pseudonym, you can put it in the first step

II. THE FORM

Salaried workforce

Presence of employees in the establishment *
☐ Yes ☐ No

Employs its first employee(s) *
☐ Yes ☐ No

If you start, you don't have any employees yet
Tick "No"

ESSENTIAL PART for a correct identification of your activity as an artist-author

Activities list of the establishment * ⓘ

Add one activity after another using the button below.

Add new activity

You can choose an earlier date or today's date. If you mention an earlier date, your next calls for contributions will take it into account

Description de l'activité ⓘ

Main activity for the establishment * ⓘ
☒ Yes ☐ No

Start date of the activity

Example: 31/01/2023

Exercise of the activity *
☒ Permanente ☐ Saisonnière

Non-sedentary activity * ⓘ
☐ Yes ☒ No

Activity as an extension of an agricultural activity * ⓘ
☐ Yes ☒ No

Detailed description * ⓘ

A simple description of your activity is enough: visual artist, painter... and for a better understanding you can add "creation of original works"

II. THE FORM

The screenshot shows a form for declaring an activity. It has four categorization dropdowns: 'Categorization 1 of activity' (Activités de services), 'Categorization 2 of activity' (Arts, culture et divertissement), 'Categorization 3 of activity' (Activités créatives, artistiques et de spectacle), and 'Categorization 4 of activity' (Création artistique relevant des arts plastiq...). Below these is a text block explaining the Liberal form. There are two radio button sections: 'Artist / Other' (with 'Yes' selected and circled in blue) and 'Professional sailor' (with 'No' selected). There is also a 'Submission to withholding tax' section (with 'No' selected). A blue arrow points from the 'Submission to withholding tax' section to the explanatory text on the right. Another blue arrow points from the 'Artist / Other' section to the same explanatory text.

Categorization 1 of activity * ⓘ
Activités de services

Categorization 2 of activity * ⓘ
Arts, culture et divertissement

Categorization 3 of activity * ⓘ
Activités créatives, artistiques et de spectacle

Categorization 4 of activity * ⓘ
Création artistique relevant des arts plastiq...

You are declaring an activity of form Liberal.
The formality has no validators.
If you disagree with this form of activity, you can adapt the activity categorisation in question to make it match the best with the detailed description of your activity.

Artist / Other * ⓘ
☒ Yes ☐ No

Professional sailor ⓘ
☐ Yes ☒ No

Submission to withholding tax * ⓘ
☐ Yes ☒ No

Among the activities offered, there is a mix between live performance and plastic and graphic arts.

The withholding tax is the deduction at source of your contributions and social security contributions by your broadcasters (customers) or collective management organizations (Sacem, Sacd, Scam, etc.).

These levies are directly transferred to Urssaf for the opening of rights.

If you have a SIRET number and you declare your income as non-commercial profits (BNC), you are exempt from withholding tax.

Each year in your online space you receive your exemption from withholding tax to communicate to your distributors.

Choose the artistic activity that best corresponds to your activity and to have the right APE code, choose the following 4:

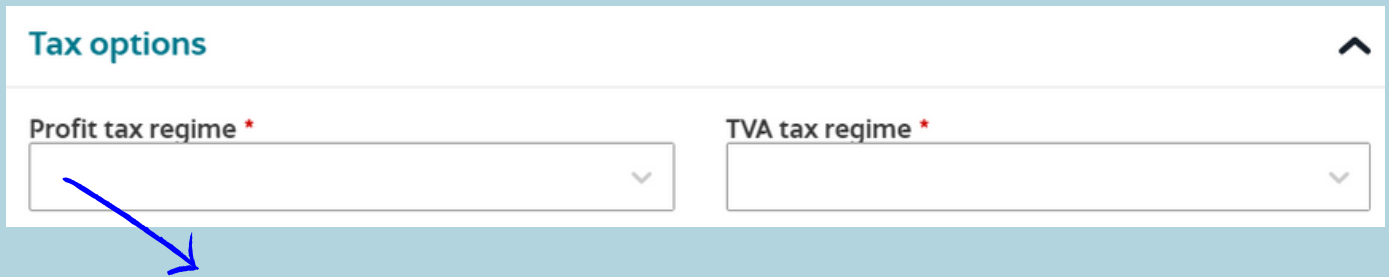
- . Artistic creation in the plastic and graphic arts
- . Creation of literary and dramatic works
- . Creation of musical and choreographic works
- . Criticism of art, music, literature, theatre, cinema

Origin

Origin type *

Création

II. THE FORM



Tax options

Profit tax regime *

TVA tax regime *

As an artist, you have 2 options:

→ **le régime spécial BNC (also called micro-BNC)**

Here we practice an automatic abatement of 34% on your incomes corresponding to an estimate for professional expenses. This is a simplified method but you cannot deduct your real costs. Whatever your expenses, we will consider that your profit is equal to 66% of your income.

Example: You have collected 10,000 EUR excluding tax during the year, 3,400 EUR is automatically deducted (considered as your expenses) and your taxable profit will be 6,600 EUR excluding tax.

→ **le régime de la déclaration contrôlée (also called frais réels)**

This time we no longer deduct an estimate BUT all your expenses spent during the year from your income.

This solution requires having an accounting tool (approved software or paper registers) or calling on an accounting firm to keep accounts of its income and expenditure for the year to arrive at a result called profit or loss.

Example : You collected EUR 10,000 excluding tax during the year and spent EUR 5,400. All of your expenses are deducted and your taxable profit will be 4,600 EUR excluding tax.



HOW TO CHOOSE YOUR TAX REGIME?

Estimate your professional expenses (workshop rent, production costs, travel, reception costs, documentation, subscriptions, social security contributions, etc.) and your income over one year.

What percentage of your income do you spend on business expenses?

If this percentage exceeds 34%, it may be worth switching to a so-called “real cost” tax system.

It is possible to switch from one plan to another during the current year and until the filing of the tax return.

NB: The micro-BNC regime is subject to an annual turnover threshold of 77,700 euros. A one-year tolerance is accepted in the event of an overrun, then the actual costs regime will be imposed the following year.

II. THE FORM

Tax options

Profit tax regime *

TVA tax regime *

As an artist, you have 3 options:

→ le régime de la franchise en base de TVA

= no TVA

This means that you are not liable for VAT. You won't have to collect it, declare it, or donate it to the state. Attention, you must indicate on each of your invoices the following mention: "VAT not applicable – article 293 B of the CGI" but that also means that you pay all suppliers including tax.

You can only choose this option when your artistic income excluding VAT does not exceed a certain threshold: for the previous year €47,600 or for the current year €58,600.

→ le régime réel simplifié de TVA

= VAT management with an annual declaration and two half-yearly installments

With this option, you become liable for VAT. On your invoices, the prices will have to be indicated "HT" and "TTC" and you will have to apply the percentages adapted according to what you sell. The sale of an original work is taxed at 5.5% for example, and the transfer of copyright at 10%. You can also recover the VAT paid on the supplier invoices then you will pay the administration the difference between the VAT collected and the VAT paid.

VAT will have to be declared and paid once a year with an installment system in July and December.

→ le régime réel normal de TVA

= VAT management with a monthly declaration (or quarterly option)

With this option, the only difference is that the declaration is made monthly as well as the payment. You also have the option of asking to do it quarterly.



HOW TO CHOOSE YOUR VAT REGIME?

Value Added Tax (VAT) is an indirect tax collected by companies and then paid to the state according to this formula:

VAT DUE = VAT COLLECTED – VAT DEDUCTIBLE (THE ONE YOU PAID FOR YOUR PURCHASES)

As an artist-author, you are only obliged to collect VAT above a certain income threshold. However, you can decide of your own free will to collect it in order to deduct it from your professional purchases. Indeed, if the VAT you collected is lower than the VAT you spent on your professional purchases, the state will pay you the difference. This can be interesting if you regularly invest in equipment, for example.

II. THE FORM

This option only concerns those who have chosen the option of the real expense regime as their tax regime for profits.

It is a matter here of choosing between two accounting logics: that known as "cash" (payments/receipts) or that known as "commitment" (receivables/debts). In the 1st case, the accounting takes into account only the receipts collected and the expenses paid. In the second, we take into account the dates of invoices issued or received, whether they have been paid or not.

Option for keeping accounts receivable/debts *

☐ Yes ☒ No

VAT liability in the event of optionally taxable transactions *

☐ Yes ☒ No

Option for filing quarterly declarations, if VAT is less than €4,000/year *

☐ Yes ☒ No

This does not concern artists-authors

This option only appears if you have chosen the normal real VAT regime. It allows you, if your VAT collected over the year is less than 4000 euros, to declare and pay your VAT by quarter rather than by month.

II. THE FORM

ATTACHMENTS

→ Upload or drag a digital version of your ID (national identity card, passport or resident permit) front/back, with the addition a handwritten statement stating on honor of compliance of the document.
You can use the formulation of the example below:



*J'atteste sur l'honneur que la copie de cette
pièce d'identité est conforme à l'original.*

fait à

le ../../....

signature

II. THE FORM

For several years, individual entrepreneurs have been able to request that their personal information recorded in the Sirene directory not be made public, nor used by third parties other than the administrations or authorized bodies. Be careful if you choose not to disclose the information, your customers will not be able to check the state of activity of your company (in the context of public customers in particular).

☒ Je demande que les informations enregistrées dans le répertoire Sirène ne puissent pas être consultées ni utilisées par des tiers.

Une partie des informations fait l'objet d'une publicité légale : ces données seront diffusées à des fins de réutilisation en données ouvertes. Ainsi vos nom, prénom, nom d'usage, mois et année de naissance, commune de résidence, tout comme les pièces annexes (statuts, PV d'assemblée générale...), seront mises à la disposition du public à des fins de réutilisation, par exemple par des sites internet d'information sur les entreprises.

Vous pouvez vous opposer à ce que ces informations fassent l'objet d'une utilisation à des fins de **prospection**, toutefois leur diffusion reste autorisé.

Votre choix n'a aucune incidence sur votre formalité en cours, et vous pourrez changer d'avis ultérieurement en vous rendant sur la notice de l'entreprise sur data.inpi.fr

Je consens à la mise à disposition de mes données personnelles à des fins de prospection *

☐ Oui ☒ Non

Please note that the "yes" box is checked by default.
Change if you do not want your personal data to be used for canvassing.

Electrically sign your declaration then click on

✨ « **Validate the file** » ✨

ÉTAPE PRÉCÉDENTE

9 / 9

VALIDER LE DOSSIER

III. FOLLOW-UP

Congratulations ! The hardest thing is done. The information provided in the form you have just sent will be sent to various organizations linked to your new status:

INSEE, tax administration, Social Security and Urssaf of Limousin.

In the coming weeks, these organizations will send you documents relating to the creation of your status: keep an eye on your mailbox!



INSEE

1-3 WEEKS

Certificat d'inscription au répertoire des entreprises et des établissements (SIRENE)

→ keep this document carefully, it contains your SIREN number and its SIRET declination and your APE code (main activity carried out) which should be 90.03A, 90.03B, 74.10Z or 74.20Z if INSEE has understood your activity correctly.

1 MONTH

Memento fiscal

→ also to keep, this document summarizes your taxation methods (BNC and VAT)

IMPÔTS / TAXES

III. FOLLOW-UP

SOCIAL SECURITY (MAISON DES ARTISTES)

1-6 MONTHS

The document is a certificate of affiliation from the Maison des Artistes and Urssaf. It includes the following information:

- Attestation d'affiliation**
- Objet:** Attestation d'affiliation
- Destinataire:** M. [Name]
- Adresse:** [Address]
- Code postal:** [Code]
- Ville:** [City]
- Prénoms:** [Names]
- N° de Sécurité sociale:** [Number]
- Le 10/01/2023**
- Le Directeur de l'Agence**

Attestation d'affiliation

→ This is the proof of your artistic status. You may be asked for this document when applying for grants, residencies or aid.

SOCIAL SECURITY (URSSAF)

1-6 MONTHS

The document is a certificate of administrative exemption from URSSAF. It includes the following information:

- Certificat Administratif**
- Objet:** Certificat Administratif
- Destinataire:** M. [Name]
- Adresse:** [Address]
- Code postal:** [Code]
- Ville:** [City]
- Prénoms:** [Names]
- N° de Sécurité sociale:** [Number]
- Le 10/01/2023**
- Le Directeur**

Certificat administratif / Dispense de précompte

→ to exempt your broadcaster (community, association, company, etc.) from taking your social security contributions from the amount due and paying them back to URSSAF for you. Attention, the prepayment is only applicable if your broadcaster is French.

1-6 MONTHS

The document is a code of activation for your personal space on the Urssaf du Limousin website. It includes the following information:

- CODE ACTIVATION**
- Objet:** Code d'activation
- Destinataire:** M. [Name]
- Adresse:** [Address]
- Code postal:** [Code]
- Ville:** [City]
- Prénoms:** [Names]
- N° de Sécurité sociale:** [Number]
- Le 10/01/2023**
- Le Directeur**

Code d'activation de ton espace personnel sur le site de l'Urssaf du Limousin

→ to activate your online space which will then allow you to declare your income, ask your questions and pay your contributions.

1-6 MONTHS

The document is a provisional payment schedule for 2023. It includes the following information:

- ECHÉANCIER PROVISIONNEL 2023**
- Objet:** Echéancier Provisionnel 2023
- Destinataire:** M. [Name]
- Adresse:** [Address]
- Code postal:** [Code]
- Ville:** [City]
- Prénoms:** [Names]
- N° de Sécurité sociale:** [Number]
- Le 10/01/2023**
- Le Directeur**

Echéancier (First call for contributions schedule)

→ you can modulate these deposits on your personal space on the Urssaf du Limousin website

TADA IS HERE FOR YOU!

You followed the tutorial but you are not feeling comfortable?
You would like to understand more deeply the implications of certain options given to you?
Tada offers you personalized support for 2 months to help you get started.
For 50 euros, this Starter Pack includes:

→ **sending a questionnaire to analyze your needs**

tailor-made from A to Z to ensure a smooth start

→ **a 30-minute video meeting to complete your form**

fill in all the boxes with our personalized advice

→ **a starter kit**

personalized invoice template, list of key contacts, tips,
checklist of the documents you will receive and their usefulness

→ **a tutorial to teach you the art of modulating contributions**

learn to modulate once and for all and avoid paying
contributions not due thanks to a clear and complete tutorial



Contact us!

contact@tada-agency.fr