

99102041000000, 99102041000000

Donation receipt (donation receipt)

Heruntergeladen am 29.06.2025

<https://fimportal.de/xzufi-services/8965943/L100001>

Modul	Sachverhalt
Leistungsschlüssel	99102041000000, 99102041000000
Leistungsbezeichnung I	Donation receipt (donation receipt)
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Hessen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	fachlich freigegeben (gold)
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	Steuererklärung (1060100)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	24.05.2022

Modul	Sachverhalt
Fachlich freigegeben durch	Hessian Ministry of Finance
Handlungsgrundlage	https://www.gesetze-im-internet.de/estg/ https://www.gesetze-im-internet.de/ao_1977/ https://www.gesetze-im-internet.de/estg/ https://www.gesetze-im-internet.de/ao_1977/
Teaser	Under certain conditions, donations can be taken into account in the context of income taxation.
Volltext	<p>Donations to tax-privileged organizations (e.g. association or foundation) or a legal entity under public law (e.g. municipality, state, federal government) for the promotion of tax-privileged purposes within the meaning of § 52-54 of the Tax Code (AO) may be made to the donor within the framework of income taxation, taking into account certain maximum rates (20 percent of the total amount of income or 4 percent of the total turnover and wages and salaries spent in the calendar year) within the framework of income taxation. be deducted. For this purpose, a donation receipt (donation receipt) issued by the beneficiary organization according to an officially prescribed form is necessary, which the donor must present at the request of his responsible tax office.</p> <p>Tax-privileged contributions include donations and, under certain conditions, membership fees, including levies and admission fees.</p> <p>Donations are voluntary contributions in cash or in kind, which are provided without legal obligation and which do not constitute remuneration for consideration. Tax-privileged gifts do not include services or the provision of possibilities of use. Unpaid work for an association or the free provision of rooms or vehicles are not donations.</p> <p>Tax-privileged purposes according to the Tax Code are</p> <ul style="list-style-type: none"> • charitable purposes (§ 52 AO), • charitable purposes (§ 53 AO) and • ecclesiastical purposes (§ 54 AO). <p>Charitable purposes are, for example,</p>

Modul

Sachverhalt

- the promotion of science and research, education, art and culture, religion, international understanding, development aid, environmental, climate, landscape and monument protection, the idea of homeland,
- the promotion of youth welfare, care for the elderly, public health, welfare and sport; Chess is considered a sport,
- the general promotion of the democratic state in the Federal Republic of Germany,
- the promotion of animal breeding, plant breeding, allotment gardening, traditional customs including carnival, carnival and carnival, soldier and reservist care, amateur radio, Freifunk, model aircraft and dog sports.

For donations up to 300.00 euros (until 31 December 2019: 200.00 euros; so-called small donations), however, a simplified donation receipt is sufficient. Here, the cash deposit receipt or the booking confirmation of the bank (for example, the account statement, direct debit receipt or the PC printout for online banking) is sufficient as proof for the tax office. In addition, however, a document produced by the beneficiary organisation itself (e.g. copy of the remittance slip or section attached to the remittance slip or receipt made available for download) must contain the following information:

- the tax-privileged purpose,
- information on the organisation's exemption from corporation tax;
- Information on whether it is a donation or a membership fee.

The booking confirmation must include the following:

- Name and account no. or any other identifier of the payer and the consignee;
 - the amount,
 - the day of booking and
 - the actual execution of the payment.
- <https://verwaltungsportal.hessen.de/themen/information/gemeinn%C3%BCtzigkeit>
<https://verwaltungsportal.hessen.de/themen/information/gemeinn%C3%BCtzigkeit>

Modul	Sachverhalt
	on/gemeinn%3%BCtigkeit
Erforderliche Unterlagen	
Voraussetzungen	
Kosten	
Verfahrensablauf	
Bearbeitungsdauer	
Frist	
weiterführende Informationen	
Hinweise	
Rechtsbehelf	
Kurztext	<ul style="list-style-type: none"> • Donation receipt • Donations to tax-privileged organizations (e.g. association or foundation) or a legal entity under public law (e.g. municipality, state, federal government) for the promotion of tax-privileged purposes can be deducted from the donor within the framework of income taxation, taking into account certain maximum rates (20 percent of the total amount of income or 4 percent of the total turnover and wages and salaries spent in the calendar year). • For this purpose, a donation receipt (donation receipt) issued by the beneficiary organization according to an officially prescribed form is necessary, which the donor must present at the request of his responsible tax office. • Tax-privileged contributions include donations and, under certain conditions, membership fees, including levies and admission fees. • Donations are voluntary contributions in cash or in kind, which are provided without legal obligation and which do not constitute remuneration for consideration. • Tax-privileged gifts do not include services or the provision of possibilities of use. Unpaid work for an association or the free provision of rooms or vehicles are not donations.

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	<ul style="list-style-type: none"> • Tax-privileged purposes according to the Tax Code are charitable purposes, charitable purposes and ecclesiastical purposes. • Responsible: Tax office.
Ansprechpunkt	<p>To the tax office responsible for you. You can determine this below.</p> <p>https://verwaltungsportal.hessen.de/finanzamtssuche https://verwaltungsportal.hessen.de/online-dienste/anwendungen/finanzamtssuche</p>
Zuständige Stelle	
Formulare	<p>The donation confirmation must be made on an officially prescribed form.</p> <p>The binding models for donation receipts were announced in the BMF letter of 07.11.2013 (BStBl. I p. 1333). https://verwaltungsportal.hessen.de/information/vordrucke-fuer-ehrenamtvereine https://verwaltungsportal.hessen.de/information/vordrucke-fuer-ehrenamtvereine</p>
Ursprungsportal	<p>Zuwendungsbestätigung (Spendenbescheinigung), Donation receipt (donation receipt)</p>