

99102041000000, 99102041000000

Donation receipt (donation receipt)

Heruntergeladen am 29.06.2025

<https://fimportal.de/xzufi-services/8936026/L100039>

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	Rheinland-Pfalz
Freigabestatus Katalog	vorgesehen zum Löschen
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	

Modul
Sachverhalt
Fachlich freigegeben durch
Handlungsgrundlage

https://www.gesetze-im-internet.de/ao_1977/_52.html
https://www.gesetze-im-internet.de/ao_1977/_53.html
https://www.gesetze-im-internet.de/ao_1977/_54.html
<https://www.gesetze-im-internet.de/estg/index.html#BJNR010050934BJNE023705301>
https://www.gesetze-im-internet.de/estdv_1955/index.html
https://www.gesetze-im-internet.de/kstg_1977/index.html
<https://www.gesetze-im-internet.de/gewstg/index.html>
https://www.gesetze-im-internet.de/ao_1977/_52.html
https://www.gesetze-im-internet.de/ao_1977/_53.html
https://www.gesetze-im-internet.de/ao_1977/_54.html
<https://www.gesetze-im-internet.de/estg/index.html#BJNR010050934BJNE023705301>
https://www.gesetze-im-internet.de/estdv_1955/index.html
https://www.gesetze-im-internet.de/kstg_1977/index.html
<https://www.gesetze-im-internet.de/gewstg/index.html>

Teaser

Under certain conditions, donations can be taken into account in the context of income, corporation or trade taxation.

Volltext

Donations for the promotion of tax-privileged purposes can be deducted from the donor in total up to 20% of the total amount of income or 4‰ of the total turnover and wages and salaries spent in the calendar year within the framework of income, corporation or trade taxation. For this purpose, a donation receipt (previously donation receipt) issued by the recipient of the donation according to the officially prescribed form must be submitted to the 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. Uses and services (e.g. free work for an association or the free provision of rooms or vehicles)

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are not tax-privileged benefits.

Tax-privileged purposes according to the Tax Code (AO) are

- charitable purposes
- charitable purposes
- ecclesiastical purposes

Charitable purposes are, for example,

- the promotion of science and research,
- the promotion of religion,
- the promotion of public health and public health, in particular the prevention and control of communicable diseases, including through hospitals, and animal diseases;
- the promotion of youth and elderly care;
- the promotion of art and culture;
- the promotion of monument protection and preservation;
- the promotion of education, popular and vocational training, including student assistance;
- the promotion of nature conservation and landscape management within the meaning of the Federal Nature Conservation Act and the nature conservation laws of the Länder, environmental protection including climate protection, coastal protection and flood protection;
- the promotion of welfare, in particular the purposes of officially recognized associations of independent welfare work, their sub-associations and their affiliated institutions and institutions;
- the promotion of assistance for politically, racially or religiously persecuted persons, for refugees, expellees, resettlers, ethnic German repatriates, war victims, war survivors, war invalids and prisoners of war, civilian invalids and disabled persons, as well as assistance for victims of crime; promoting the memory of persecuted persons, victims of war and disasters, promoting aid for people who are discriminated against on the basis of their gender identity or gender orientation;
- the promotion of the missing persons tracing service;
- the promotion of rescue from mortal danger;
- the promotion of fire, labour, disaster and civil protection as well as accident prevention;

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- the promotion of international attitudes, tolerance in all areas of culture and international understanding;
- the promotion of animal welfare;
- the promotion of development cooperation;
- the promotion of consumer advice and protection;
- promoting care for prisoners and ex-prisoners;
- the promotion of equality between women and men;
- promoting the protection of marriage and the family;
- the promotion of crime prevention;
- the promotion of sport;
- the promotion of local history, local history and local beautification;
- the promotion of animal breeding, plant breeding, allotment gardening, traditional customs including carnival, carnival and carnival, the care of soldiers and reservists, amateur radio, Freifunk, model aircraft and dog sports;
- the general promotion of democratic governance within the scope of this Law; this does not include aspirations which pursue only certain particular interests of a civic nature or which are confined to local politics;
- the promotion of civic engagement for charitable, charitable and ecclesiastical purposes;
- the promotion of the maintenance and care of cemeteries and the promotion of the maintenance of memorials for children and foetuses who are unable to be buried.

Erforderliche Unterlagen

Voraussetzungen

Kosten

Verfahrensablauf

Bearbeitungsdauer

Frist

weiterführende Informationen

Hinweise

Rechtsbehelf

Modul	Sachverhalt
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	<p>The donation receipt must be issued according to an officially prescribed form. The binding specimen forms are available for download on the homepage of the State Tax Office.</p> <p>https://www.lfst-rlp.de/service/vordrucke/ https://www.lfst-rlp.de/service/vordrucke/</p>
Ursprungsportal	<p>Donation receipt (donation receipt), Zuwendungsbestätigung (Spendenbescheinigung)</p>