

99102041000000

intended for deletion - donation receipt

Heruntergeladen am 29.06.2025

<https://fimportal.de/services/99102041000000>

Modul	Sachverhalt
Leistungsschlüssel	99102041000000
Leistungsbezeichnung I	intended for deletion - donation receipt
Leistungsbezeichnung II	Create a donation receipt
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Baustein Leistungen
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	

Modul	Sachverhalt
Ansprechpartner	
Fachlich freigegeben am	16.04.2019
Fachlich freigegeben durch	Federal Ministry of Finance
Handlungsgrundlage	https://www.gesetze-im-internet.de/estg/_10b.html https://www.gesetze-im-internet.de/estdv_1955/_50.html
Teaser	If you would like to issue a donation receipt, you must use the official form.
Volltext	You can obtain this online or from the tax office. You must complete the sample from the attachment and then sign it and hand it to the donor or send it by post or email. Donation receipts for purely monetary donations can, under certain circumstances, also be generated purely by machine and without a handwritten signature.
Erforderliche Unterlagen	none
Voraussetzungen	The donation receipt must fulfill the following requirements for the donation receipt issued by machine: • Notification to the local tax office with details of fulfillment of the following requirements; approval is not necessary • Machine-generated version corresponds to the official form • Corresponding information about the notification to the tax office • Signature is displayed as a facsimile or scanned signature during the printing process • Procedure complies with the generally applicable security requirements • Posting of the donation in the accounting department and creation of the donation receipt are linked in the system • The creation and documentation process can be audited by the tax authorities with reasonable effort
Kosten	none

Modul	Sachverhalt
Verfahrensablauf	Download the sample donation receipt. • For analog creation: First print out the appropriate form from the attachment. Then complete the donation receipt and sign it. Then make a copy for your retention obligation. Finally, you can then send the donation receipt to the donor physically or by email • For automatic creation: First fulfill all the requirements necessary for automatic creation. Then create the digital donation receipt in a read-only format (PDF). Finally, send the certificate as in the analog process.
Bearbeitungsdauer	none
Frist	There are various retention periods for the donation receipt: • For the donor: For paper form: 1 year In the case of electronic transmission by the beneficiary, the retention obligation does not apply • For the recipient of the grant: For paper form: 6 years in paper copy For electronic transmission by the grant recipient: 7 years The period begins at the end of the year in which the certificate was issued.
weiterführende Informationen	https://www.finanztat.bayern.de/Informationen/Formulare/Weitere_Themen_A_bis_Z/Spenden/BMF-Schreiben_7-11-13.pdf https://www.bundesfinanzministerium.de/Content/DE/Downloads/BMF_Schreiben/Steuerarten/Einkommensteuer/2017-02-06-Erteilung-von-Zuwendungsbestaetigungen-in-Form-von-schreibgeschuetzten-Dateien.pdf?__blob=publicationFile&v=3 https://www.bundesfinanzministerium.de/Content/DE/Standardartikel/Themen/Steuern/Weitere_Steuerthemen/Buergerschaftliches_Engagement/2017-02-06-Ihre-naechste-Spendenquittung-schicken-wir-Ihnen-gerne-per-Mail.html https://www.bundesfinanzministerium.de/Content/DE/Gesetzestexte/Gesetze_Gesetzesvorhaben/Abteilungen/Abteilung_IV/18_Legislaturperiode/Gesetze_Verordnungen/2016-07-22-Steuermodernisierungsgesetz/0-Gesetz.html
Hinweise	

Modul
Sachverhalt
Rechtsbehelf
Kurztext

- Donation receipt
- "Donation receipt" can be issued either on paper or digitally:
- Prerequisite for paper form: Use of the official form (available online or from the tax office) Personal signature Delivery also possible by post or e-mail
- Prerequisite for automatic creation: Notification to the local tax office with details of compliance with the following requirements; approval is not necessary Machine version corresponds to the official form Corresponding information about the notification to the tax office Signature is displayed as a facsimile or scanned signature during the printing process Procedure complies with the generally applicable security requirements Posting of the donation in the accounting department and creation of the donation receipt are linked in the system The creation and documentation process can be audited by the tax authorities with reasonable effort
- Responsible: local tax office

Ansprechpunkt

The tax office responsible for your place of residence
<https://www.behördenfinder.de/>

Zuständige Stelle

Federal Ministry of Finance (BMF) Wilhelmstrasse 97
 10117 Berlin

Tel.: 030 18 682 - 0 Fax: 030 18 682- 32 60 E-mail:
poststelle@bmf.bund.de

Formulare

Forms: yes

Online procedure possible: no

Written form required: generally yes, can also be created automatically in the electronic procedure

Personal appearance required: no

Ursprungsportal