99103004023000

Notification of a foundation to the tax office

Modul	**Sachverhalt**
Leistungsschlüssel	99103004023000
Leistungsbezeichnung I	Notification of a foundation to the tax office
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Hessen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Stiftungen (103)
Verrichtungskennung	Auskunft (023)
SDG-Informationsbereich	
Lagen Portalverbund	Anmeldepflichten (2010100), Engagement und Beteiligung (1100100)

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Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	21.02.2017
Fachlich freigegen durch	Hessian Ministry of Finance
Handlungsgrundlage	https://www.gesetze-im-internet.de/bgb/BJNR001950896.html#BJNR001950896BJNG000802377 https://www.rv.hessenrecht.hessen.de/bshe/document/jlr-StiftGHE1966rahmen/format/xsl?oi=Ya37uAUPee&sourceP=%7B%22source%22%3A%22TOC%22%7D&docAcc=true https://www.gesetze-im-internet.de/ao_1977/index.html#BJNR006130976BJNE023101301 https://www.gesetze-im-internet.de/bgb/BJNR001950896.html#BJNR001950896BJNG000802377 https://www.rv.hessenrecht.hessen.de/bshe/document/jlr-StiftGHE1966rahmen/format/xsl?oi=Ya37uAUPee&sourceP=%7B%22source%22%3A%22TOC%22%7D&docAcc=true https://www.gesetze-im-internet.de/ao_1977/index.html#BJNR006130976BJNE023101301
Teaser	
Volltext	Foundations are obliged to pay corporation tax instead of income tax. Foundations must therefore • notify the tax office of the circumstances that are important for their tax registration and • File tax returns. No tax payment obligations usually arise for charitable foundations. Non-profit means: • The activities of the Foundation are limited to pursuing its (ideal) statutory purpose exclusively, directly and selflessly. • It finances the activities only with the foundation's assets, the income from assets as well as with donations and endowments.

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	You must apply for recognition as a charitable foundation and associated tax benefits at the tax office. After examination, the non-profit status is determined by the tax office and then regularly checked, so that tax returns must also be submitted to the tax office. Hint: Family foundations are also subject to inheritance tax at intervals of 30 years. https://hessenfinder.de/portaldeeplink/?tsa_leistung_id=8966164 https://hessenfinder.de/portaldeeplink/?tsa_leistung_id=8965581 https://hessenfinder.de/portaldeeplink/?tsa_leistung_id=8966164 https://hessenfinder.de/portaldeeplink/?tsa_leistung_id=8965581
Erforderliche Unterlagen	Copies • the statutes, • of the foundation business
Voraussetzungen	A distinction must be made between foundations with legal capacity and foundations without legal capacity. • In order to be able to register a foundation with legal capacity, it must be recognised as having legal capacity. From this point on, the tax liability begins. • In the case of foundations without legal capacity, tax liability begins with the establishment, adoption of the articles of association or commencement of business activities.
Kosten	None.
Verfahrensablauf	Agree the draft statutes in advance with the responsible tax office and clarify the question of non-profit status. If necessary, you can still make changes to the statutes. You apply for recognition of non-profit status at the tax office. It first examines the statutes and then determines by decision that the statutes meet the requirements under non-profit law.

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	In the case of non-charitable foundations, the coordination of the statutes with the tax office is usually omitted.
Bearbeitungsdauer	
Frist	The general tax declaration and submission deadlines according to the tax calendar apply.
weiterführende Informationen	
Hinweise	You must notify the tax office of any subsequent amendments to the articles of association that are essential for the tax advantage. It is best to discuss planned changes with the tax office before making a decision. You must also inform the tax office within one month of the following: • Change in the composition of the Executive Board • Change of registered office or place of management • Acquisition or loss of legal capacity • Dissolution or dissolution of the Foundation • Changes in other circumstances relevant to taxation Hint: You must also report significant circumstances for tax registration to the municipality in which the foundation has its registered office.
Rechtsbehelf	
Kurztext	
Ansprechpunkt	To the locally competent tax office in whose district the management of the foundation is located. You can determine this below. https://verwaltungsportal.hessen.de/online-dienste/anwendungen/finanzamtssuche https://verwaltungsportal.hessen.de/online-dienste/anwendungen/finanzamtssuche
Zuständige Stelle	
Formulare	

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Ursprungsportal	Mitteilung einer Stiftung an das Finanzamt, Notification of a foundation to the tax office