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Foundation with legal capacity, recognition of non-profit status

Heruntergeladen am 30.06.2025

<https://fimportal.de/xzufi-services/344934463/L100001>

Modul	Sachverhalt
Leistungsschlüssel	99103001016001, 99103001016001
Leistungsbezeichnung I	Foundation with legal capacity, recognition of non-profit status
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	Anerkennung (016)
SDG-Informationsbereich	Eintragung, Änderung der Rechtsform oder Schließung eines Unternehmens (Registrierungsverfahren und Rechtsformen für geschäftliche Tätigkeiten)

Modul	Sachverhalt
Lagen Portalverbund	Anmeldepflichten (2010100), Engagement und Beteiligung (1100100)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	02.07.2021
Fachlich freigegeben durch	Hessian Ministry of Finance
Handlungsgrundlage	https://www.gesetze-im-internet.de/ao_1977/BJNR006130976.html#BJNR006130976BJNG001001301 https://www.gesetze-im-internet.de/ao_1977/BJNR006130976.html#BJNR006130976BJNG001001301
Teaser	Would you like to take advantage of tax benefits for your charitable foundation? Then you must have the charitable status recognized by the tax office. You can find information about this here.
Volltext	Both founders and foundations can only claim tax advantages if the tax office has certified the charitable status of the foundation. From this date, the Foundation may issue donation receipts to donors and donors that have a tax-reducing effect. In order to obtain tax benefits, the foundation statutes must stipulate: • that the Foundation pursues exclusively and directly charitable, charitable or ecclesiastical purposes, • the specific purposes of the Foundation, • the manner in which the statutory purposes are mainly achieved (e.g. holding scientific events or maintaining an old people's home), • that the Foundation acts selflessly and does not primarily pursue its own economic purposes, • that the Foundation's funds may only be used for statutory purposes, • that no person may be favoured by expenses that are alien to the purpose of the foundation or by disproportionately high remuneration and • that in the event of the dissolution or dissolution of the foundation or in the event of the cessation of tax-privileged purposes, the assets may only be used for tax-privileged purposes.

Modul

Sachverhalt

Hint: A foundation is also considered charitable if it uses a certain part of its income, but not more than one third of its income, to adequately maintain the founder and his next of kin, to care for their graves and to honour their memory.

If a foundation has been certified as a non-profit organization, it enjoys

- tax exemption for corporation and trade tax,
- in the case of VAT, in principle, the taxation of sales with the reduced tax rate of 7 percent (information on the exceptions, e.g. tax exemptions, full tax rate of 19 percent or small business regulation can be obtained from the tax office),
- exemption from property tax, gift tax and inheritance tax under certain conditions,
- Receipt of tax-privileged donations.

Tip: Further information on the tax treatment of foundations can also be found in the brochure "Steuerwegweiser für gemeinnützige Vereine" ("Tax Guide for Non-Profit Associations") of the Hessian Ministry of Finance
<https://verwaltungsportal.hessen.de/themen/information/gemeinn%C3%BCtzigkeit>
<https://verwaltungsportal.hessen.de/themen/information/gemeinn%C3%BCtzigkeit>

Erforderliche Unterlagen

Copies

- the statutes,
- of the foundation business

Voraussetzungen

Kosten

There are no fees.

Verfahrensablauf

Bearbeitungsdauer

Frist

weiterführende

Modul	Sachverhalt
Informationen	
Hinweise	
Rechtsbehelf	
Kurztext	In order to claim tax advantages as a founder or for a foundation, the charitable status of the foundation must be recognized by the financial office. For this purpose, certain conditions must be met. Copies of the statutes and the foundation business must be submitted. The point of contact is the locally responsible tax office in whose district the management of the foundation is located.
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	
Ursprungsportal	Rechtsfähige Stiftung, Anerkennung der Gemeinnützigkeit, Foundation with legal capacity, recognition of non-profit status