

99102041000000, 99102041000000

Create donation receipt

Heruntergeladen am 29.06.2025

<https://fimportal.de/xzufi-services/121388499/L100002>

Modul	Sachverhalt
Leistungsschlüssel	99102041000000, 99102041000000
Leistungsbezeichnung I	Create donation receipt
Leistungsbezeichnung II	Create donation receipt
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Nordrhein-Westfalen
Freigabestatus Katalog	fachlich freigegeben (gold)
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	16.04.2019

Modul	Sachverhalt
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 wish to issue a donation receipt, you must use the official form.
Volltext	You can obtain this online or from the tax office. You must fill out the sample from the attachment and then sign it and hand it over to the donor or send it by post or e-mail. Donation receipts for a purely monetary donation can, under certain circumstances, also be produced purely by machine and without a personal signature.
Erforderliche Unterlagen	none
Voraussetzungen	For the donation receipt to be issued by machine, the donation receipt must meet the following requirements: • Notification to the local tax office with information on the fulfillment of the following requirements; approval is not necessary. • Automatic version corresponds to the official form • Corresponding information about the notification to the tax office • Signature is displayed during the printing process as a facsimile or scanned signature • Procedure complies with the generally applicable security requirements • Posting of the donation in accounting and creation of the donation confirmation are linked in the system. • The creation and documentation process can be audited by the tax authorities with a reasonable amount of effort.
Kosten	none
Verfahrensablauf	Download the sample donation receipt. • For analog creation: First print out the form from the attachment that suits you. Then fill out the donation

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receipt and sign it. Then make a copy for your records retention. Finally, you can then send the donation receipt to the donor physically or also by e-mail

- For machine preparation: First, meet all the requirements necessary for machine generation. Then, create the digital donation receipt in a read-only format (PDF). Finally, send the certificate as you would for the analog process.

Bearbeitungsdauer

none

Frist

There are various retention periods for the donation receipt:

- For the donor: For paper form: 1 year If the donation recipient transmits the certificate electronically, the retention period does not apply.
- For the grantee: In paper form: 6 years in paper copy In the case of electronic transmission by the grant recipient: 7 years The period begins at the end of the year in which the certificate was created.

weiterführende Informationen

https://www.finanzamt.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
Rechtsbehelf
Kurztext

- Donation Receipt
- "Donation Receipt" can be created either on paper or digitally:

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	• Prerequisite for paper form: Use of the official form (available online or from the tax office). Handwritten signature Handover also possible by post or e-mail • Prerequisite for machine preparation: Notification to the local tax office with details of the fulfilment of the following requirements; approval is not necessary Automatic version corresponds to the official form Corresponding information about the notification to the tax office Signature is displayed during the printing process as a facsimile or scanned signature Procedure complies with the generally applicable security requirements Posting of the donation in accounting and creation of the donation confirmation 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.behoerdenfinder.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: in principle yes, in the electronic procedure also mechanically producible Personal appearance required: no
Ursprungsportal	Create donation receipt, Spendenquittung erstellen