

99102041000000

Issue a donation receipt for donations in cash and in kind (donation receipt)

Heruntergeladen am 29.06.2025

<https://fimportal.de/xzufi-services/6000735-99102041000000/L100009>

Modul	Sachverhalt
Leistungsschlüssel	99102041000000
Leistungsbezeichnung I	Issue a donation receipt for donations in cash and in kind (donation receipt)
Leistungsbezeichnung II	Issue a donation receipt for donations in cash and in kind (donation receipt)
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Sachsen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	

Modul	Sachverhalt
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	
Fachlich freigegeben am	
Fachlich freigegeben durch	
Handlungsgrundlage	<ul style="list-style-type: none"> • § 10b Einkommensteuergesetz (EStG) – Steuerbegünstigte Zwecke • § 50 Einkommensteuer-Durchführungsverordnung (EStDV) • § 60a Abgabenordnung (AO) – Feststellung der satzungsmäßigen Voraussetzungen • Einkommensteuer-Richtlinien 2012 (EStR 2012) – R 10b.1 EStR 2012 Ausgaben zur Förderung steuerbegünstigter Zwecke im Sinne des § 10b Abs. 1 und 1a EStG (R 10b.1 EStR 2012)
Teaser	<p>Associations depend on financial support from members and donors to finance their tasks. The latter often make a contribution (donation, membership fee) dependent on tax consideration, for example on a donation receipt.</p>
Volltext	<p>Associations depend on financial support from members and donors to finance their tasks. The latter often make a contribution (donation, membership fee) dependent on tax consideration, for example on a donation receipt.</p> <p>In order to avoid that the responsible persons are liable for lost taxes or are threatened with the loss of their non-profit status, some questions have to be clarified beforehand:</p> <ul style="list-style-type: none"> • Is the sponsor's expenditure even tax-deductible as a donation? • Are membership fees actually recognised as tax-reducing? • How and under what conditions can the association issue donation receipts? • Which obligations should be observed, which

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mistakes should be avoided?

Note: Please note that separate rules apply to development associations.

The donor can claim the donated cash or in-kind contributions as tax deductible in his or her income tax return if he or she has received a donation receipt in accordance with the officially prescribed form.

Simplified proof

Individual donations of up to EUR 300.00 are also recognised without a certificate from the charitable organisation. A cash deposit slip or bank statement is sufficient as proof.

Membership fees

Membership fees are generally tax-deductible in the same way as donations.

- Exempt from this are contributions to associations whose purpose is primarily cultural activity for recreational purposes (for example, in music, singing or theatre play clubs) as well as associations with purposes listed in section 52, paragraph 2, nos. 21 to 23 of the Abgabenordnung (AO). These include: Sport Preservation of local history and local lore Animal and plant breeding, allotment gardening, traditional customs (including carnival), support for soldiers and reservists, amateur and free radio, model flying, dog sports
- In addition, membership fees are not deductible to associations that have been declared non-profit-making in accordance with section 52, paragraph 2, sentence 2 of the Abgabenordnung (AO) because their purposes promote the general public in the material, spiritual or moral spheres in accordance with the aforementioned purposes.

Allocations and admission fees shall be treated as membership fees.

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	<p>Contact</p> <p>the beneficiary association</p>
Erforderliche Unterlagen	<p>You can find the officially prescribed form for the donation receipt under Forms & Online Services</p> <p>Note: It is not necessary to include all of the sample formulations in the donation receipt in every case. Rather, information that is not given in the individual case may be omitted. The donation receipt must not exceed one DIN A4 page.</p>
Voraussetzungen	<p>Donations are generally tax-privileged if the recipient</p> <ul style="list-style-type: none"> • pursues a tax-privileged purpose within the meaning of §§ 52 to 54 of the Abgabenordnung (AO) and • has been recognised by the tax office as a tax-privileged corporation within the meaning of § 5 para. 1 no. 9 of the Körperschaftsteuergesetz (KStG).
Kosten	none
Verfahrensablauf	<p>The donation is received by the association and must be recorded.</p> <p>Issue of the donation receipt</p> <p>The confirmation that a donation for a charitable purpose has been received by the association is issued by the association itself on an officially prescribed form, which you can access in Amt24. For individual donations of up to EUR 300.00, simple proof, for example a bank statement, is sufficient.</p> <p>The donation receipt must contain the following:</p> <ul style="list-style-type: none"> • Information on the association's exemption from corporation tax or on the tax office's determination of the requirements of the articles of association • Confirmation that the donation will only be used to promote tax-privileged purposes, with details of the purpose • Type of donation: donation or membership fee • Signature of the association's executive committee or

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another person authorised to do so according to the association's statutes

Tax-privileged associations may also issue a confirmation of donation in accordance with the officially prescribed form using a computerised procedure if they have notified the tax office of this. If the association has notified the tax office that it will issue the donation confirmation by machine, it can send the donation confirmation to the donors by e-mail. The donors can then print out the donation receipt themselves. It is still possible to send the donation receipt by letter.

Bearbeitungsdauer

Frist

A donation receipt is not recognised by the tax office as proof of the deduction of the donation if, since the donation receipt was issued • the date of the tax assessment notice / exemption notice of the association issuing the donation receipt was more than five years ago, or • the date of the determination of compliance with the requirements of the statutes in accordance with section 60a (1) of the Abgabenordnung (AO) is more than three years ago.

weiterführende Informationen

Hinweise

Record-keeping obligations

The receipt of donations and their use for the intended purpose must be properly recorded; a duplicate of the donation receipt must be kept.

In the case of donations in kind and the waiver of reimbursement of expenses, the records must also show the basis for the value of the donation as confirmed by the association.

Liability

Please note that the association is liable for lost tax if

- the donation confirmation is intentionally or grossly negligently incorrect.

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- the donation is not used for the tax-privileged purposes stated in the confirmation.

The amount of liability shall be set at 30 per cent of the donation. In addition, there may be an element of liability for lost business tax. This liability amount shall be assessed at 15 per cent of the amount of the donation and shall accrue to the municipality responsible for the recipient of the donation. Donors who are subject to business tax are thus liable for a total of 45 per cent.

Rechtsbehelf

Appeal, if applicable (details on the procedure in the decision)

Kurztext

Ansprechpunkt

Zuständige Stelle

Formulare

Ursprungsportal