

99119004060005

Articles of association, report changes to the tax office

Heruntergeladen am 10.07.2025

<https://fimportal.de/xzufi-services/6001026-99119004060005/L100009>

Modul	Sachverhalt
Leistungsschlüssel	99119004060005
Leistungsbezeichnung I	Articles of association, report changes to the tax office
Leistungsbezeichnung II	Articles of association, report changes to the tax office
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	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher	

Modul	Sachverhalt
Ansprechpartner	
Fachlich freigegeben am	
Fachlich freigegeben durch	
Handlungsgrundlage	• § 137 Abgabenordnung (AO) – Steuerliche Erfassung von Körperschaften, Vereinigungen und Vermögensmassen • § 138 Absatz 1 AO – Anzeigen über die Erwerbstätigkeit
Teaser	If your association makes changes to its statutes, you must notify the tax office of these changes at the latest with your next tax return or upon request.
Volltext	If your association makes changes to its statutes, you must notify the tax office of these changes at the latest with your next tax return or upon request. In addition, the following must be notified • Acquisition of legal capacity of an association • Changes to the association's board of directors • Change of the registered office or management of the association • Change of legal form (for example, conversion to a limited liability company) • Dissolution of the association You must notify the city or municipal administration of any changes in the association's statutes within one month.
Erforderliche Unterlagen	• Resolution on the amendment of the Statutes or • Minutes of the general meeting at which the amendment to the statutes was adopted
Voraussetzungen	
Kosten	none
Verfahrensablauf	The change of the association's statutes can be communicated in an informal letter.
Bearbeitungsdauer	

Modul	Sachverhalt
Frist	• You must notify the city or municipal administration of any changes in the association's statutes within one month. • The amended statutes must be submitted to the tax office with the next tax return or upon request at the latest.
weiterführende Informationen	
Hinweise	
Rechtsbehelf	objection
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	