

99102041000000, 99102041000000

# Create donation receipt

Heruntergeladen am 29.06.2025

<https://fimportal.de/xzufi-services/8936026/L100012>

| 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                | Schleswig-Holstein                                     |
| 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         | <a href="https://www.gesetze-im-internet.de/estg/_10b.html">https://www.gesetze-im-internet.de/estg/_10b.html</a><br><a href="https://www.gesetze-im-internet.de/estdv_1955/_50.html">https://www.gesetze-im-internet.de/estdv_1955/_50.html</a>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Teaser                     | If you wish to issue a donation receipt, you must use the official form.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Volltext                   | <p>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.</p> <p>Donation receipts for a purely monetary donation can, under certain circumstances, also be produced purely by machine and without a personal signature.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Erforderliche Unterlagen   | none                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| Voraussetzungen            | <p>For the donation receipt to be issued by machine, the donation receipt must meet the following requirements:</p> <ul style="list-style-type: none"> <li>• Notification to the local tax office with information on the fulfillment of the following requirements; approval is not necessary.</li> <li>• Automatic version corresponds to the official form</li> <li>• Corresponding information about the notification to the tax office</li> <li>• Signature is displayed during the printing process as a facsimile or scanned signature</li> <li>• Procedure complies with the generally applicable security requirements</li> <li>• Posting of the donation in accounting and creation of the donation confirmation are linked in the system.</li> <li>• The creation and documentation process can be audited by the tax authorities with a reasonable amount of effort.</li> </ul> |
| Kosten                     | none                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| Verfahrensablauf           | <p>Download the sample donation receipt.</p> <ul style="list-style-type: none"> <li>• For analog creation: First print out the form from the attachment that suits you. Then fill out the donation</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |

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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.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/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/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](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](mailto: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**

Spendenquittung erstellen, Create donation receipt