

99103004023000, 99103004023000

Notification of a foundation to the tax office

Heruntergeladen am 04.07.2025

<https://fimportal.de/xzufi-services/344934460/L100001>

Modul	Sachverhalt
Leistungsschlüssel	99103004023000, 99103004023000
Leistungsbezeichnung I	Notification of a foundation to the tax office
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	Auskunft (023)
SDG-Informationsbereich	
Lagen Portalverbund	Anmeldepflichten (2010100), Engagement und Beteiligung (1100100)

Modul	Sachverhalt
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	21.02.2017
Fachlich freigegeben durch	Hessian Ministry of Finance
Handlungsgrundlage	https://www.gesetze-im-internet.de/bgb/BJNR001950896.html#BJNR001950896BJNG000802377 https://www.rv.hessenrecht.hessen.de/bshe/document/jlr-StiftGHE1966rahmen/format/xsl?oi=Ya37uAUPee&sourceP=%7B%22source%22%3A%22TOC%22%7D&docAcc=true https://www.gesetze-im-internet.de/ao_1977/index.html#BJNR006130976BJNE023101301 https://www.gesetze-im-internet.de/bgb/BJNR001950896.html#BJNR001950896BJNG000802377 https://www.rv.hessenrecht.hessen.de/bshe/document/jlr-StiftGHE1966rahmen/format/xsl?oi=Ya37uAUPee&sourceP=%7B%22source%22%3A%22TOC%22%7D&docAcc=true https://www.gesetze-im-internet.de/ao_1977/index.html#BJNR006130976BJNE023101301
Teaser	
Volltext	Foundations are obliged to pay corporation tax instead of income tax. Foundations must therefore • notify the tax office of the circumstances that are relevant to their tax reporting and submit tax returns. • submit tax returns. Charitable foundations are not usually required to pay tax. Charitable means: • The foundation's activities are limited to pursuing its (idealistic) statutory purpose exclusively, directly and selflessly. • It finances its activities solely with the foundation's assets, the income from its assets and with donations and endowments.

Modul
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You must apply to the tax office for recognition as a charitable foundation and the associated tax benefits. After examination, the non-profit status is determined by the tax office and then regularly reviewed, so that tax returns must also be submitted to the tax office.

Note: Family foundations are also subject to inheritance tax at intervals of 30 years.

https://verwaltungsportal.hessen.de/leistung?leistung_id=L100001_8966164

https://verwaltungsportal.hessen.de/leistung?leistung_id=L100001_8965581

https://verwaltungsportal.hessen.de/leistung?leistung_id=L100001_8966164

https://verwaltungsportal.hessen.de/leistung?leistung_id=L100001_8965581

Erforderliche Unterlagen

Copies

- of the statutes,
- the foundation deed

Voraussetzungen

A distinction must be made between foundations with legal capacity and foundations without legal capacity.

- In order to register a foundation with legal capacity, it must be recognized as having legal capacity. Tax liability begins at this point.
- In the case of foundations without legal capacity, tax liability begins with the establishment, adoption of the articles of association or commencement of business activities.

Kosten

None.

Verfahrensablauf

Coordinate the draft articles of association with the responsible tax office in advance and clarify the issue of non-profit status. This will allow you to make any necessary changes to the articles of association.

You apply to the tax office for recognition of non-profit status. It will first check the articles of association and then issue a decision stating that the articles of association meet the legal requirements for non-profit status.

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	In the case of non-charitable foundations, there is usually no need to coordinate the articles of association with the tax office.
Bearbeitungsdauer	
Frist	The general tax declaration and submission deadlines according to the tax calendar apply.
weiterführende Informationen	
Hinweise	You must notify the tax office of any subsequent changes to the articles of association that are essential for tax relief. It is best to discuss planned changes with the tax office before passing a resolution. You must also inform the tax office of the following within one month: • Changes to the composition of the board of directors • Change of registered office or place of management • Acquisition or loss of legal capacity • Dissolution or termination of the foundation • Changes in other circumstances relevant to taxation Note: You must also notify the municipality in which the foundation has its registered office of any circumstances that are significant for tax purposes.
Rechtsbehelf	
Kurztext	
Ansprechpunkt	To the local tax office in whose district the foundation's management is located. You can find this out below. https://verwaltungsportal.hessen.de/online-dienste/anwendungen/finanzamtssuche https://verwaltungsportal.hessen.de/online-dienste/anwendungen/finanzamtssuche
Zuständige Stelle	
Formulare	

Modul

Sachverhalt

Ursprungsportal

Mitteilung einer Stiftung an das Finanzamt, Notification
of a foundation to the tax office