

99119005016000

Non-profit status of associations for tax purposes, submitting tax returns

Heruntergeladen am 04.07.2025

<https://fimpportal.de/xzufi-services/6000602-99119005016000/L100009>

| Modul | Sachverhalt |
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| Leistungsschlüssel | 99119005016000 |
| Leistungsbezeichnung I | Non-profit status of associations for tax purposes, submitting tax returns |
| Leistungsbezeichnung II | Non-profit status of associations for tax purposes, submitting tax returns |
| 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 | |

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| SDG-Informationsbereich | |
| Lagen Portalverbund | |
| Einheitlicher Ansprechpartner | |
| Fachlich freigegeben am | |
| Fachlich freigegeben durch | |
| Handlungsgrundlage | <ul style="list-style-type: none"> • § 60 a Abgabenordnung (AO) – Feststellung der satzungsmäßigen Voraussetzungen • § 63 Absatz 3 AO – Anforderungen an die tatsächliche Geschäftsführung • § 147 AO – Ordnungsvorschriften für die Buchführung und für Aufzeichnungen |
| Teaser | The tax office must regularly check whether an association is entitled to tax benefits. |
| Volltext | The tax office must regularly check whether an association is entitled to tax benefits. |
| Erforderliche Unterlagen | <p>For the first separate determination of the statutory requirements:</p> <ul style="list-style-type: none"> • Informal application • Current articles of association • Founding protocol • Questionnaire for tax registration - foundation of an association <p>For the tax return</p> <ul style="list-style-type: none"> • Declaration for corporation tax including annex Gem and, if applicable, declaration for trade tax - available at elster.de • Statement of income and expenditure for each calendar year of the three-year period (sample in the brochure "Associations and Taxes") • Activity reports (statement of accounts) • Statement of assets and liabilities for each calendar year of the three-year period (sample in the brochure "Associations and Taxes") • if applicable, evidence of the formation and |

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| | <p>development of reserves</p> <ul style="list-style-type: none"> • in the case of amendments to the articles of association: the current articles of association |
| Voraussetzungen | <ul style="list-style-type: none"> • Tax returns must be submitted electronically to the tax office. |
| Kosten | none |
| Verfahrensablauf | <p>Determination of the statutory requirements</p> <p>If the association has not yet received a notice of exemption, for example because it has only just been founded, it can apply to the tax office for a separate determination of the statutory requirements in accordance with Sections 51, 59, 60 and 61 of the German Fiscal Code.</p> <p>Notes:</p> <ul style="list-style-type: none"> • The separate determination of the statutory requirements confirms to the association that its articles of association fulfil the requirements for non-profit status for tax purposes. • In addition, it is clarified whether and to what extent the organisation may issue donation receipts for donations received. • Furthermore, a credit institution will not withhold capital gains tax from the association's interest income if it is provided with an officially certified copy of the assessment notice in accordance with Section 60a of the German Fiscal Code in good time. The associated authorisation to refrain from withholding tax is valid for a maximum of three years; the period always ends at the end of the calendar year. <p>Review procedure / notice of exemption</p> <p>The tax office uses the actual activities of the association to check whether the requirements for non-profit status for tax purposes are met.</p> <ul style="list-style-type: none"> • Non-profit organisations must submit tax returns electronically to the tax office every three years. • The first tax return must be submitted in the first year |

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| | <p>after establishment.</p> <ul style="list-style-type: none"> • If no objections are raised during the review process, the tax office issues an exemption notice or a corporation tax assessment notice for the reviewed period with an annex showing the tax exemption. |
| Bearbeitungsdauer | |
| Frist | The tax return must be submitted electronically by 31 July of the following year. Note: Upon informal request, the deadline can be extended by the tax office if necessary. |
| weiterführende Informationen | |
| Hinweise | |
| Rechtsbehelf | not applicable |
| Kurztext | |
| Ansprechpunkt | |
| Zuständige Stelle | |
| Formulare | |
| Ursprungsportal | |