

99102041000000, 99102041000000

Confirmation of donation (donation receipt)

Heruntergeladen am 30.06.2025

<https://fimportal.de/xzufi-services/807702/L100038>

Modul	Sachverhalt
Leistungsschlüssel	99102041000000, 99102041000000
Leistungsbezeichnung I	Confirmation of donation (donation receipt)
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Thüringen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	Steuererklärung (1060100)
Einheitlicher	

Modul	Sachverhalt
Ansprechpartner	Nein
Fachlich freigegeben am	13.11.2017
Fachlich freigegeben durch	Thuringia Ministry of Finance
Handlungsgrundlage	https://www.gesetze-im-internet.de/estg/_10b.html https://www.gesetze-im-internet.de/estdv_1955/_50.html https://www.gesetze-im-internet.de/estg/_10b.html https://www.gesetze-im-internet.de/estdv_1955/_50.html
Teaser	
Volltext	<p>Contributions (donations and membership fees) can only be taken into account for tax purposes as special expenses if the donor provides evidence of them in the form of a donation receipt. For membership contributions to certain recipients (e.g. sports, allotment, animal breeding, carnival associations, associations for the preservation of local history and heritage, cultural associations that primarily serve recreational purposes), the deduction of special expenses is excluded by law.</p> <p>The donation receipt is issued by the recipient of the donation. The recipient of the donation must issue the donation confirmation in accordance with the officially prescribed model. The donation receipt must not exceed one DIN A4 page and must be signed by an authorized signatory of the recipient of the donation.</p> <p>The binding models for donation confirmations were published in the BMF letter dated November 7, 2013 (BStBl I p. 1333), supplemented by the BMF letter dated March 26, 2014 (BStBl I p. 791).</p> <p>Sample donation receipts are available for the following donations:</p> <ul style="list-style-type: none"> • Cash benefits to domestic legal entities under public law or domestic public service organizations. • Donations in kind to domestic legal entities under public law or domestic public offices

Modul

Sachverhalt

- Cash benefits/membership contributions to a corporation, association of persons or estate within the meaning of Section 5 (1) No. 9 of the German Corporation Tax Act (KStG)
- Non-cash benefits to a corporation, association of persons or fund within the meaning of Section 5 (1) No. 9 of the Corporation Tax Act (KStG)
- Monetary contributions/membership fees to political parties within the meaning of the Political Parties Act (Parteiengesetz)
- Contributions in kind to political parties within the meaning of the Political Parties Act
- Monetary contributions/membership fees to independent voters' associations
- Non-cash contributions to independent voter associations
- Cash contributions to domestic foundations under public law
- In-kind contributions to domestic foundations under public law
- Cash contributions to domestic foundations under private law
- In-kind contributions to domestic foundations under private law
- Collective confirmation of cash donations/membership contributions to a corporation, association of persons, or estate within the meaning of Section 5 (1) No. 9 of the German Corporation Tax Act (KStG)
- Collective confirmation of monetary donations/membership contributions to political parties within the meaning of the Political Parties Act (Parteiengesetz)
- Collective confirmation of monetary donations/membership contributions to independent voters' associations
- Collective confirmation of cash donations to domestic foundations under public law
- Collective confirmation of monetary donations to domestic foundations under private law

Erforderliche Unterlagen

Voraussetzungen

Modul	Sachverhalt
Kosten	
Verfahrensablauf	
Bearbeitungsdauer	
Frist	
weiterführende Informationen	
Hinweise	Anyone who intentionally or through gross negligence issues an incorrect donation receipt or causes donations not to be used for the tax-privileged purposes stated in the donation receipt is liable for the lost tax.
Rechtsbehelf	
Kurztext	
Ansprechpunkt	Recipient of the donation or membership fee (e.g. non-profit association, party or foundations under private or public law)
Zuständige Stelle	
Formulare	The binding samples for donation confirmations are only to be used by beneficiaries and can be accessed as a fillable file in the form management system of the Federal Fiscal Administration under Tax Forms/Charities. https://www.formulare-bfinv.de/ffw/content.do https://www.formulare-bfinv.de/ffw/content.do
Ursprungsportal	Zuwendungsbestätigung (Spendenbescheinigung), Confirmation of donation (donation receipt)