

99119005016000, 99119005016000

Recognize non-profit association

Heruntergeladen am 04.07.2025

<https://fimportal.de/xzufi-services/230531882/L100039>

Modul	Sachverhalt
Leistungsschlüssel	99119005016000, 99119005016000
Leistungsbezeichnung I	Recognize non-profit association
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Rheinland-Pfalz
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Vereine (119)
Verrichtungskennung	Anerkennung (016)
SDG-Informationsbereich	Eintragung, Änderung der Rechtsform oder Schließung eines Unternehmens (Registrierungsverfahren und Rechtsformen für geschäftliche Tätigkeiten)
Lagen Portalverbund	Engagement und Beteiligung (1100100)
Einheitlicher	

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Ansprechpartner	Nein
Fachlich freigegeben am	02.04.2025
Fachlich freigegeben durch	Ministry of Finance Rhineland-Palatinate
Handlungsgrundlage	https://www.gesetze-im-internet.de/ao_1977/BJNR006130976.html#BJNR006130976BJNG001001301 https://www.gesetze-im-internet.de/kstg_1977/ https://www.gesetze-im-internet.de/ao_1977/BJNR006130976.html#BJNR006130976BJNG001001301 https://www.gesetze-im-internet.de/kstg_1977/index.html
Teaser	As a recognized non-profit association, you can benefit from tax concessions. You can find out more about this below.
Volltext	Like any corporation, associations are generally subject to comprehensive income tax liability. However, the state grants considerable tax concessions to both registered and non-registered associations that pursue charitable purposes. This also applies to associations that pursue charitable or ecclesiastical purposes. Extensive tax exemption is granted for corporation tax and trade tax (income tax) as well as reductions in VAT. In addition, charitable associations can receive donations and issue donation receipts, which then serve as the basis for the donor to deduct special expenses. Income from part-time work, e.g. as a trainer, educator or supervisor in the service of a non-profit association, is tax-free up to a total of EUR 3,000 per year (up to EUR 2,400 for years prior to 2021). In addition, so-called organization managers who work part-time in a non-profit association can be paid tax-free remuneration of up to EUR 840 per year (up to EUR 720 for years prior to 2021).
Erforderliche Unterlagen	• Current statutes • Minutes of the founding meeting • Surplus income statements • Cash and activity reports • Minutes of the general meetings
Voraussetzungen	

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Kosten	
Verfahrensablauf	The tax office examines whether the requirements for granting non-profit status are met in a two-part procedure. Firstly, the valid articles of association are used to check whether the articles of association sufficiently specify which purposes the association is pursuing and how it intends to achieve them. This review is based on a legally prescribed model statute. If the review shows that the articles of association meet the requirements for non-profit status, the tax office issues a notice of assessment. This also confirms that the association is entitled to receive tax-privileged donations and issue donation receipts. In a further procedure, the tax office must assess whether the association has actually pursued its statutory objectives to an appropriate extent. This review usually takes place every three years. Once the review process has been completed, the association receives a corporation tax assessment notice or a so-called exemption notice.
Bearbeitungsdauer	
Frist	The general tax return deadlines apply.
weiterführende Informationen	
Hinweise	
Rechtsbehelf	
Kurztext	
Ansprechpunkt	The tax office is responsible for granting non-profit status. The local jurisdiction for the taxation procedure depends on where the management of the association is located. This is the place where the association's documents are kept and where the board meetings are held. The location of the management will often

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	coincide with the place of residence of the chairperson. https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche.html https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche.html
Zuständige Stelle	
Formulare	For newly founded associations, an informal application is sufficient to determine the formal conformity of the articles of association or the determination is made ex officio as part of the review procedure. As part of the regular review, the corporation tax return forms "KSt 1" together with the "Anlage Gem" are usually submitted via the ELSTER online portal. https://www.elster.de https://www.elster.de
Ursprungsportal	Gemeinnütziger Verein anerkennen, Recognize non-profit association