

Fully compliant receipts

Issuing tax receipts: the checklist

What to check before activating tax receipts, and the dates not to miss every year.

The key steps

1

Eligibility

2

Activation

3

Day to day

4

Every year

1 Eligibility

- ☐ The organisation works in a field of general interest
- ☐ It is run on a not-for-profit basis
- ☐ It does not act for the benefit of a restricted circle
- ☐ Religious association: prefecture declaration less than 5 years old
- ☐ If in doubt: tax ruling (rescrit fiscal) requested from the French tax authorities

2 Activation

- ☐ Stripe or PayPal is connected
- ☐ The RNA, SIRET or SIREN number (French registration numbers) is to hand
- ☐ The legal representative is available to sign the mandate
- ☐ The request is signed in Settings › Tax receipts

3 Day to day

- Switch on tax deduction on your payment link and your fundraisers.
- Check the receipt preview whenever your chair changes.
- Remind your donors to enter their name and address.

4 Every year

When	What
Before 5 May	Declare the total of donations for which a receipt was issued
For 6 years	Keep the supporting documents for your receipts
Every 5 years	Renew the religious status declaration (French 1905 law associations)

Key takeaways

- ✓ Any organisation can receive donations; not every organisation can issue receipts.
- ✓ One receipt per donation, sent automatically.
- ✓ A receipt issued wrongly costs 25% of the amounts shown.

Find the full course, with videos and step-by-step instructions, at donoor.org/en/formations/recus-fiscaux