

DATEV Account Chart

Standard Chart of Accounts SKR 04

Valid for 2015



Balance sheet / profit and lost item	Program linkage	0 Capital Assets Accounts	Balance sheet / profit and lost item	Program linkage	0 Capital Assets Accounts
Unpaid contributions to subscribed capital		R 0001 (Accounts blocked) R 0040 (Accounts blocked) F 0050 Unpaid uncalled contributions to - 59 general partner capital, gp F 0060 Unpaid called contributions to - 69 general partner capital, gp F 0070 Unpaid uncalled contributions to - 79 limited partner capital, lp F 0080 Unpaid called contributions to - 89 limited partner capital, lp 0090 Unpaid and due shares in co-operatives	Land, land rights and buildings, including buildings on third-party land		0285 Paved courtyards and other paved surfaces 0290 Fixtures in commercial and industrial buildings 0300 Residential buildings 0305 Garages 0310 Outdoor facilities 0315 Paved courtyards and other paved surfaces 0320 Fixtures in residential buildings 0329 Share of building attributable to home office 0330 Buildings on third-party land
Business start-up and expansion expenses	HBÜ	0095 Business start-up and expansion expenses	Land, land rights and buildings, including buildings on third-party land		0340 Commercial buildings 0350 Industrial buildings 0360 Residential buildings 0370 Other buildings 0380 Garages 0390 Outdoor facilities 0395 Paved courtyards and other paved surfaces 0398 Fixtures in commercial and industrial buildings
Purchased concessions, industrial and similar rights and assets, and licences in such rights and assets		0100 Purchased concessions, industrial and similar rights and assets, and licences in such rights and assets 0110 Concessions 0120 Industrial rights 0130 Other rights and assets 0135 Computer software 0140 Licences in industrial and similar rights and assets	Technical equipment and machinery		0400 Technical equipment and machinery 0420 Technical equipment 0440 Machinery 0450 Transportation and similar systems 0460 Machine tools 0470 Operating facilities
Internally generated intangible fixed assets	HB	0143 Internally generated intangible fixed assets	Other equipment, operating and office equipment		0500 Other equipment, operating and office equipment 0510 Other equipment 0520 Passenger cars 0540 Heavy goods vehicles 0560 Other transportation resources 0620 Tools 0630 Operating equipment 0635 Office equipment 0640 Shop fittings 0650 Office fittings 0660 Scaffolding and formwork materials 0670 Low-value assets 0675 Assets between EUR 150 and EUR 1,000 (collective item) 0680 Leasehold improvements 0690 Other operating and office equipment
Goodwill	HB	0144 Computer software 0145 Licences and franchise agreements 0146 Concessions and industrial rights 0147 Recipes and formulas, processes, prototypes	Prepayments and assets under construction		0700 Prepayments and assets under construction 0705 Prepayments for land and land rights without buildings 0710 Commercial, industrial and other buildings under construction 0720 Prepayments on commercial, industrial and other buildings on own land and land rights
Prepayments (intangible fixed assets)	HB	0148 Intangible fixed assets under development			
Land, land rights and buildings, including buildings on third-party land	HB	0150 Goodwill 0160 Merger surplus 0170 Prepayments for intangible fixed assets 0179 Prepayments for goodwill 0200 Land, land rights and buildings, including buildings on third-party land 0210 Land rights without buildings 0215 Undeveloped land 0220 Land rights (heritable building rights, long-term occupancy rights) 0225 Impaired land 0229 Share of land attributable to home office			
Land, land rights and buildings, including buildings on third-party land		0230 Buildings on own land and land rights 0235 Property values of own developed land 0240 Commercial buildings 0250 Industrial buildings 0260 Other buildings 0270 Garages 0280 Outdoor facilities			

Balance sheet / profit and lost item	Program linkage	0 Capital Assets Accounts	Balance sheet / profit and lost item	Program linkage	0 Capital Assets Accounts
Prepayments and assets under construction		0725 Residential buildings under construction 0735 Prepayments on residential buildings on own land and land rights 0740 Commercial, industrial and other buildings under construction 0750 Prepayments on commercial, industrial and other buildings on third-party land 0755 Residential buildings under construction 0765 Prepayments on residential buildings on third-party land 0770 Technical equipment and machinery under construction 0780 Prepayments on technical equipment and machinery 0785 Other equipment, operating and office equipment under construction 0795 Prepayments on other equipment, operating and office equipment 0800 Shares in affiliated companies (fixed assets) 0803 Shares in affiliated companies, partnerships 0804 Shares in affiliated companies, corporations 0805 Shares in affiliated majority investor, partnership 0808 Shares in parent or majority investor, corporations 0809 Shares in parent or in majority investor 0810 Loans to affiliated companies 0813 Loans to affiliated companies, partnerships 0814 Loans to affiliated companies, corporations 0815 Loans to affiliated companies, sole proprietorships 0820 Other long-term equity investments 0829 Investment by a GmbH & Co. KG in a general partner GmbH 0830 Typical silent partnerships 0840 Atypical silent partnerships 0850 Investments in corporations 0860 Investments in partnerships 0880 Loans to other long-term investees and investors 0883 Loans to other long-term investees or investors, partnerships 0885 Loans to other long-term investees or investors, corporations 0900 Long-term securities 0910 Securities with profit participation rights that are subject to the partial income system 0920 Fixed-income securities 0930 Other loans 0940 Loans 0960 Loans to shareholders/partners 0961 Loans to GmbH shareholders 0962 Loans to general partners 0963 Loans to limited partners 0964 Loans to silent partners 0970 Loans to related parties 0980 Long-term shares in cooperatives	Long-term pension liability claims from life insurance policies		0990 Long-term pension liability claims from life insurance policies
Shares in affiliated companies					
Loans to affiliated companies					
Other long-term equity investments					
Other long-term equity investments					
Loans to other long-term investees and investors					
Long-term securities					
Other loans					
Other loans					
Long-term shares in cooperatives					

Balance sheet / profit and lost item	Program linkage	1 Current Assets Accounts	Balance sheet / profit and lost item	Program linkage	1 Current Assets Accounts
Raw materials, consumables and supplies		1000 Inventories of raw materials, consumables and supplies	Trade receivables		1258 Contra account for other assets if posted via receivables account
Work in progress		1040 Work in progress (inventories)	Trade receivables or Other liabilities		1259 Contra account 1221-1229, 1240-1245, 1250-1257, 1270-1279, 1290-1297 if allocated to receivables account
Construction contracts in progress		1050 Unfinished goods			1260 Receivables from affiliated companies
Orders in progress		1080 Services in progress	Receivables from affiliated companies or Liabilities to affiliated companies		
Finished goods and merchandise		1090 Construction contracts in progress			1261 – due within 1 year
		1095 Orders in progress			1265 – due after more than 1 year
		1100 Finished goods and merchandise (inventories)			1266 Bills receivable from affiliated companies
		1110 Finished goods (inventories)			1267 – due within 1 year
		1140 Merchandise inventories			1268 – due after more than 1 year
		-79			1269 Bills receivable from affiliated companies, eligible for discount with central bank
Prepayments (inventories)		1180 Prepayments for inventories			F 1270 Trade receivables from affiliated companies
		AV 1181 Prepayments, 7% input tax			F 1271 – due within 1 year
		R 1182 (reserved account)			F 1275 – due after more than 1 year
		-83			1276 Valuation allowances on receivables from affiliated companies due within 1 year
		AV 1184 Prepayments, 16% input tax			1277 Valuation allowances on receivables from affiliated companies due after more than 1 year
		AV 1185 Prepayments, 15% input tax			1280 Receivables from other long-term investees and investors
		AV 1186 Prepayments, 19% input tax			
Payments received on account of orders (deducted from assets on the face of the balance sheet)		1190 Payments received on account of orders (deducted from inventories on the face of the balance sheet)	Receivables from affiliated companies		1281 – due within 1 year
Trade receivables or Other liabilities		S 1200 Trade receivables			1285 – due after more than 1 year
		R 1201 Trade receivables			1286 Bills receivable from other long-term investees and investors
		-06			1287 – due within 1 year
		F 1210 Trade receivables, no separate receivables/payables accounting			1288 – due after more than 1 year
	EUR	F 1215 Trade receivables at general VAT rate or of a VAT-exempt small business (cash basis accounting)			1289 Bills receivable from other long-term investees and investors, eligible for discount with central bank
	EUR	F 1216 Trade receivables at reduced VAT rate (cash basis accounting)			F 1290 Trade receivables from other long-term investees and investors
	EUR	F 1217 Tax-exempt or untaxed trade receivables (cash basis accounting)			F 1291 – due within 1 year
	EUR	F 1218 Trade receivables at average rates under section 24 UStG (cash basis accounting)			F 1295 – due after more than 1 year
	EUR	F 1219 Contra account 1215-1218 if receivables are classified by tax rates (cash basis accounting)			1296 Valuation allowances on receivables from other long-term investees and investors due within 1 year
	EUR	F 1220 Receivables under section 11(1) sentence 2 EStG for section 4/3 EStG			1297 Valuation allowances on receivables from other long-term investees and investors due after more than 1 year
		F 1221 Trade receivables, no separate receivables/payables accounting – due within 1 year			1298 Unpaid called contributions to subscribed capital (receivables)
		F 1225 – due after more than 1 year			1299 Supplementary calls (receivables; contra account 2929)
		F 1230 Bills receivable	Unpaid contributions to subscribed capital		1300 Other assets
		F 1231 – due within 1 year	Unpaid supplementary calls		
		F 1232 – due after more than 1 year	Other receivables and other assets		1301 Other assets – due within 1 year
		F 1235 Bills receivable, eligible for discount with central bank			1305 Other assets – due after more than 1 year
		F 1240 Doubtful receivables			1307 Receivables from GmbH shareholders
		F 1241 – due within 1 year			1308 – due within 1 year
		F 1245 – due after more than 1 year			1309 – due after more than 1 year
Trade receivables		1246 Specific valuation allowances on receivables due within 1 year			1310 Receivables from executive board members and managing directors
		1247 Specific valuation allowances on receivables due after more than 1 year			1311 Receivables from executive board members and managing directors – due within 1 year
		1248 Global valuation allowance on receivables due within 1 year			
		1249 Global valuation allowance on receivables due after more than 1 year			
Trade receivables or Other liabilities		F 1250 Trade receivables from shareholders/partners			
		F 1251 – due within 1 year			
		F 1255 – due after more than 1 year			

Balance sheet / profit and lost item	Program linkage	1 Current Assets Accounts	Balance sheet / profit and lost item	Program linkage	1 Current Assets Accounts
Other receivables and other assets		1315 Receivables from executive board members and managing directors – due after more than 1 year	Other receivables and other assets		1395 Shares in cooperatives held for sale
		1317 Receivables from general partners – due within 1 year	Other receivables and other assets or Other liabilities	U	F 1396 Subsequently deductible input tax, section 15a(1) UStG, movable assets
		1318 – due within 1 year			F 1397 Repayable input tax, section 15a(1) UStG, movable assets
		1319 – due after more than 1 year		U	F 1398 Subsequently deductible input tax, section 15a(1) UStG, immovable property
Other receivables and other assets		1320 Receivables from supervisory and advisory board members		U	F 1399 Repayable input tax, section 15a(1) UStG, immovable property
		1321 Receivables from supervisory and advisory board members – due within 1 year		U	S 1400 Deductible input tax
		1325 Receivables from supervisory and advisory board members – due after more than 1 year		U	S 1401 Deductible input tax, 7%
		1327 Receivables from limited partners and atypical silent partners		U	S 1402 Deductible input tax on intra-European Union acquisitions
		1328 – due within 1 year			R 1403 (reserved account)
		1329 – due after more than 1 year		U	S 1404 Deductible input tax on intra-European Union acquisitions, 19%
		1330 Receivables from other shareholders			R 1405 (reserved account)
		1331 Receivables from other shareholders - due within 1 year		U	S 1406 Deductible input tax, 19%
		1335 Receivables from other shareholders – due after more than 1 year		U	S 1407 Deductible input tax under section 13b UStG, 19%
		1337 Receivables from typical silent partners		U	S 1408 Deductible input tax under section 13b UStG
		1338 – due within 1 year			R 1409 (reserved account)
		1339 – due after more than 1 year			S 1410 Input tax allocation accounts
		1340 Receivables from employees (payroll)			S 1411 Input tax allocation account, 7%
		1341 – due within 1 year			S 1412 Allocation account for input tax on intra-European Union acquisitions
		1345 – due after more than 1 year			S 1413 Allocation account for input tax on intra-European Union acquisitions, 19%
		1350 Security deposits			R 1414 (reserved account)
		1351 – due within 1 year			-15
		1355 – due after more than 1 year			S 1416 Input tax allocation account, 19%
		1360 Loans			S 1417 Input tax allocation accounts under sections 13a/13b UStG
		1361 – due within 1 year			R 1418 (reserved account)
		1365 – due after more than 1 year			S 1419 Input tax allocation account under sections 13a/13b UStG, 19%
		1369 Receivables from health insurance funds from Act on Reimbursement of Employers' Expenses (AAG)	Other receivables and other assets		1420 VAT receivables
		1370 Items in transit	Other receivables and other assets or Other liabilities		1421 VAT receivables, current year
Other receivables and other assets or Other liabilities		1374 Third-party funds	Other receivables and other assets		1422 VAT receivables, previous year
Other receivables and other assets		1375 Consignment goods accounts			1425 VAT receivables, earlier years
Other receivables and other assets or Other liabilities	U	F 1376 Subsequently deductible input tax, section 15a(2) UStG			1427 Receivables from excise duties paid
				U	S 1431 Deductible input tax for withdrawal of goods from a VAT warehouse
	U	F 1377 Repayable input tax, section 15a(2) UStG	Other receivables and other assets or Other liabilities		S 1432 Deductible input tax for intra-European Union acquisition of new vehicles from suppliers without VAT identification number
Other receivables and other assets		1378 Pension liability insurance claims		U	F 1433 Acquisition tax liability
		1380 Long-term assets for the settlement of provisions for pensions and similar obligations			1434 Input tax deductible in following year
	HB	1381 Long-term assets for offsetting provisions for pensions and similar obligations in accordance with section 246(2) HGB	Other receivables and other assets		1435 Receivables from trade tax overpayments
			Other receivables and other assets or Other liabilities	U	S 1436 Input tax from acquisition as last purchaser in a triangular transaction
Other receivables and other assets		1382 Assets to settle obligations comparable to post-employment benefits			R 1437 (reserved account)
	HB	1383 Assets for offsetting with obligations comparable to post-employment benefits under s. 246(2) of the HGB	Other receivables and other assets		-39
Excess of plan assets over pension liability or Other provisions		1390 GmbH shares held for sale			1440 Tax refund claims against other countries
Other receivables and other assets		1391 Receivables from project consortiums			1450 Reclaimed corporate income tax
		1393 Profit participation rights			1452 Corporation tax credit under section 37 KStG – due within 1 year
		1394 Supplementary payments or additional contributions receivable			1453 – due after more than 1 year
					F 1456 Receivables from tax authorities for construction withholding tax remitted

Balance sheet / profit and lost item	Program linkage	1 Current Assets Accounts	Balance sheet / profit and lost item	Program linkage	1 Current Assets Accounts
Other receivables and other assets	U	1457 Receivables from Bundesagentur für Arbeit	Cash-in-hand, central bank balances, bank balances and cheques or	SB	1890 Cash investments, short-term cash management (not contained in cash funds)
Other receivables and other assets or Other liabilities		F 1460 Cash in transit	Liabilities to banks		1895 Liabilities to banks (not included in cash funds)
		1480 Contra account for input tax, section 4/3 EStG	Liabilities to banks or Cash-in-hand, central bank balances, bank balances and cheques		
		1481 Reversal of input tax from previous year, section 4/3 EStG	Prepaid expenses		1900 Prepaid expenses
		1482 Input tax from investments, section 4/3 EStG			1920 Customs and excise duties relating to inventories and recognised as expenses
		1483 Contra account for input tax, average rates, section 4(3) EStG			1930 Value added tax relating to prepayments and recognised as expenses
Other receivables and other assets or Other liabilities		F 1484 Input tax, general average rates, VAT return line 63			1940 Discount
		F 1485 Allocation account for determination of taxable profit under section 4/3 EStG, recognised in profit or loss			1950 Deferred tax assets
		F 1486 Allocation account for determination of taxable profit under section 4/3 EStG, not recognised in profit or loss	Deferred tax assets	HB	
		1487 Current assets in accordance with section 4(3) sentence 4 EStG			
Other receivables and other assets or Other liabilities		F 1490 Allocation account for cash-basis VAT accounting			
Other liabilities		F 1495 Allocation account for payments received on account of orders if posted via receivables account			
Other receivables and other assets or Other liabilities		F 1498 Cost centre reconciliation account			
Shares in affiliated companies (current assets)		1500 Shares in affiliated companies (current assets)			
Treasury shares		1504 Shares in parent or in majority investor			
Other securities classified as current assets		R 1505 (Account deleted)			
		1510 Other securities			
		1520 Finance bills			
		1525 Other securities subject to immaterial changes in value			
		1530 Securities investments (short-term cash management)			
Cash-in-hand, central bank balances, bank balances and cheques		F 1550 Cheques			
		F 1600 Cash-in-hand			
		F 1610 Petty cash 1			
		F 1620 Petty cash 2			
Cash-in-hand, central bank balances, bank balances and cheques or Liabilities to banks		F 1700 Bank (Postbank)			
		F 1710 Bank (Postbank 1)			
		F 1720 Bank (Postbank 2)			
		F 1730 Bank (Postbank 3)			
		F 1780 LZB (Bundesbank regional office) balances			
		F 1790 Central bank balances			
		F 1800 Bank			
		F 1810 Bank 1			
		F 1820 Bank 2			
		F 1830 Bank 3			
		F 1840 Bank 4			
		F 1850 Bank 5			
		R 1889 (reserved account)			

Balance sheet / profit and lost item	Program linkage	2 Proprietary Capital Accounts	Balance sheet / profit and lost item	Program linkage	2 Proprietary Capital Accounts
		F 2000 Fixed capital, gp 1			F 2520 Private withdrawals, general, lp - 29
		F 2010 Variable capital, gp - 19			F 2530 Non-cash withdrawals, lp - 39
		F 2020 Partner loans, gp - 29			F 2540 Non-cash withdrawals, lp - 49
		F 2050 Limited partner capital, lp - 59			F 2550 Private taxes, lp - 59
		F 2060 Loss adjustment account, lp - 69			F 2560 Private taxes, lp - 69
		F 2070 Partner loans, lp - 79			F 2570 Private taxes, lp - 79
		F 2100 Private withdrawals, general, gp - 09			F 2580 Private contributions, lp - 89
		F 2110 Private withdrawals, general, gp - 19			F 2590 Private contributions, lp - 99
		F 2120 Private withdrawals, general, gp - 29			F 2600 Special personal deductions, - 09 partly deductible, lp
		F 2130 Non-cash withdrawals, gp - 39			F 2610 Special personal deductions, - 19 partly deductible, lp
		F 2140 Non-cash withdrawals, gp - 49			F 2620 Special personal deductions, - 29 partly deductible, lp
		F 2150 Private taxes, gp - 59			F 2630 Special personal deductions, fully - 39 deductible, lp
		F 2160 Private taxes, gp - 69			F 2640 Special personal deductions, fully - 49 deductible, lp
		F 2170 Private taxes, gp - 79			F 2650 Non-cash benefits, donations, lp - 59
		F 2180 Private contributions, gp - 89			F 2660 Non-cash benefits, donations, lp - 69
		F 2190 Private contributions, gp - 99			F 2670 Non-cash benefits, donations, lp - 79
		F 2200 Special personal deductions, - 09 partly deductible, gp			F 2680 Extraordinary expenses, lp - 89
		F 2210 Special personal deductions, - 19 partly deductible, gp			F 2690 Extraordinary expenses, lp - 99
		F 2220 Special personal deductions, - 29 partly deductible, gp			F 2700 Cost of real estate, lp - 09
		F 2230 Special personal deductions, fully - 39 deductible, gp			F 2710 Cost of real estate, lp - 19
		F 2240 Special personal deductions, fully - 49 deductible, gp			F 2720 Cost of real estate, lp - 29
		F 2250 Non-cash benefits, donations, gp - 59			F 2730 Cost of real estate, lp - 39
		F 2260 Non-cash benefits, donations, gp - 69			F 2740 Cost of real estate, lp - 49
		F 2270 Non-cash benefits, donations, gp - 79			F 2750 Income from real estate, lp - 59
		F 2280 Extraordinary expenses, gp - 89			F 2760 Income from real estate, lp - 69
		F 2290 Extraordinary expenses, gp - 99			F 2770 Income from real estate, lp - 79
		F 2300 Cost of real estate, gp - 09			F 2780 Income from real estate, lp - 89
		F 2310 Cost of real estate, gp - 19			F 2790 Income from real estate, lp - 99
		F 2320 Cost of real estate, gp - 29	Subscribed capital (corporations)	K	2900 Subscribed capital
		F 2330 Cost of real estate, gp - 39		K	2901 Paid-up shares of remaining members of co-operatives
		F 2340 Cost of real estate, gp - 49		K	2902 Paid-up shares of withdrawing members of co-operatives
		2349 Cost of real estate, gp (VAT key possible)		K	2903 Paid-up shares of co-operatives, cancelled shares
		F 2350 Income from real estate, gp - 59		K	2906 Unpaid and due shares in co- operatives, recorded
		F 2360 Income from real estate, gp - 69			2907 Contra account for unpaid and due shares in co-operatives, recorded
		F 2370 Income from real estate, gp 1			
		F 2380 Income from real estate, gp - 89	Subscribed capital (corporations)	K	2908 Capital increase from reserves or retained earnings
		F 2390 Income from real estate, gp - 99	Treasury shares, deducted from subscribed capital on the face of the balance sheet	K	2909 Purchased treasury shares
		2399 Income from real estate, gp (VAT key possible)			
		F 2500 Private withdrawals, general, lp - 09			
		F 2510 Private withdrawals, general, lp - 19			

Balance sheet / profit and lost item	Program linkage	2 Proprietary Capital Accounts	Balance sheet / profit and lost item	Program linkage	2 Proprietary Capital Accounts
Uncalled unpaid contributions to subscribed capital (deducted from equity on the face of the balance sheet)		2910 Unpaid uncalled contributions to subscribed capital (reported as liability, deducted from subscribed capital on the face of the balance sheet)	Net retained profits/net accumulated losses (balance sheet)	K	2979 Balance carried forward (balance sheet)
Capital reserves	K	2920 Capital reserves	Special tax-allowable reserves		2980 Special tax-allowable reserves, untaxed reserves
	K	2925 Capital reserves from issuance of shares above par or notional amount			2981 Special tax-allowable reserve under section 6b EStG
	K	2926 Capital reserves from issuance of convertible bonds and options to acquire shares		SB	2982 Special tax-allowable reserve under EStR
	K	2927 Capital reserves from additional payments as consideration for preferential rights for shares			2988 Reserve for investment grants
	K	2928 Other additional capital contributions			2989 Special tax-allowable reserve under section 52(16) EStG
	K	2929 Supplementary calls (contra account 1299)			2990 Special tax-allowable reserves, accelerated tax depreciation and write-downs
Legal reserve	K	2930 Legal reserve	Other special reserves	SB	2993 Special tax-allowable reserve under section 7g(2) EStG new version
Reserve for shares in a parent or majority investor		2935 Reserve for shares in a parent or majority investor	Special tax-allowable reserves		2995 Adjustment item for withdrawals, s. 4g EStG
	K	2937 Other revenue reserves (co-operatives)	Special reserve for investment grants and subsidies	HB	2997 Special tax-allowable reserve under section 7g(5) EStG
Reserve for treasury shares (corporations only)		R 2940 (Account deleted)			2999 Special reserve for investment grants and subsidies
Reserves provided for by the articles of association	K	2950 Reserves provided for by the articles of association			
		F 2959 Collectively held reserves (with breakdown for statement of changes in capital accounts)			
Other revenue reserves	K	2960 Other revenue reserves			
	K	2961 Other revenue reserves from the purchase of treasury shares			
	K	2962 Equity component of reversals of write-downs			
	HBÜ	2963 Revenue reserves from the transitional BilMoG provisions			
	HBÜ	2964 Revenue reserves from the transitional BilMoG provisions (reversal of write-downs of tangible fixed assets)			
	HBÜ	2965 Revenue reserves from the transitional BilMoG provisions (reversal of write-downs of long-term financial assets)			
	HBÜ	2966 Revenue reserves from the transitional BilMoG provisions (reversal of special tax-allowable reserves)			
	HBÜ	2967 Deferred taxes (revenue reserves credit balance) from items taken directly to equity			
	HBÜ	2968 Deferred taxes (revenue reserves debit balance) from items taken directly to equity			
	HBÜ	2969 Deferred income (revenue reserves debit balance) from items taken directly to equity			
Retained profits brought forward or Accumulated losses brought forward	K	2970 Retained profits brought forward before appropriation of net profit			
		F 2975 Retained profits brought forward before appropriation of net profit (with breakdown for statement of changes in capital accounts)			
		F 2977 Accumulated losses brought forward before appropriation of net profit (with breakdown for statement of changes in capital accounts)			
Retained profits brought forward or Accumulated losses brought forward	K	2978 Accumulated losses brought forward before appropriation of net profit			

Balance sheet / profit and lost item	Program linkage	3 Outside Capital Accounts	Balance sheet / profit and lost item	Program linkage	3 Outside Capital Accounts
Provisions for pensions and similar obligations		3000 Provisions for pensions and similar obligations	Liabilities to banks or Cash-in-hand, central bank balances, bank balances and cheques		3160 – due between 1 and 5 years
Provisions for pensions and similar obligations or Excess of plan assets over pension liability	HB	3005 Provisions for pensions and similar obligations to shareholders or related parties (10% capital investment)			3170 – due after more than 5 years
Provisions for pensions and similar obligations		3009 Provisions for pensions and similar obligations for offsetting against long-term assets in accordance with section 246(2) HGB			3180 Liabilities to banks under instalment credit agreements
		3010 Provisions for direct commitments	Liabilities to banks		3181 – due within 1 year
		3011 Provisions for subsidy obligations for pension funds and life insurances	Payments received on account of orders	U	3190 – due between 1 and 5 years
Provisions for taxes		3015 Provisions for obligations similar to pensions			3200 – due after more than 5 years
		3020 Provisions for taxes			3210 (blank, no remaining maturity noted in balance sheet)
		3030 Provision for trade tax			3249 Contra account 3150-3209 if accounts 3210-3248 are allocated
		3035 Provision for trade tax, section 4(5b) EStG			3250 Payments received on account of orders (liabilities)
		3040 Provision for corporate income tax			AM 3260 Tax-paid payments received on account of orders, 7% VAT (liabilities)
		3050 Provisions for taxes for tax deferral (BStBK)		U	R 3261 (reserved account)
Deferred tax liabilities	HB	3060 Allowances for deferred tax liabilities			-64
	HB	3065 Deferred tax liabilities			AM 3270 Tax-paid payments received on account of orders, 16% VAT (liabilities)
Other provisions		3070 Other provisions		U	AM 3271 Tax-paid payments received on account of orders, 15% VAT (liabilities)
		3074 Provisions for personnel expenses			AM 3272 Tax-paid payments received on account of orders, 19% VAT (liabilities)
		3075 Provisions for maintenance expenses deferred to the first three months of the following year		U	R 3273 (reserved account)
		3076 Long-term provisions for long-term obligations comparable to post-employment benefits			-74
		3077 Long-term provisions for long-term obligations comparable to post-employment benefits for offsetting with long-term assets under s. 246(2) of the HGB	Trade payables or Other receivables and other assets		3280 Payments received on account of orders – due within 1 year
Other provisions	HB	3079 Provisions for vacation pay		EÜR	3284 – due between 1 and 5 years
		R 3080 (Account deleted)		EÜR	3285 – due after more than 5 years
		3085 Provisions for environmental remediation and waste disposal expenses		EÜR	S 3300 Trade payables
		3090 Provisions for warranties (contra account 4790)		EÜR	R 3301 Trade payables
	HB	3092 Provisions for expected losses from executory contracts	Trade payables or Other receivables and other assets		-03
		3095 Provisions for period-end closing and audit costs			F 3305 Trade payables at general VAT rate (cash basis accounting)
		3096 Provisions for record retention obligations			F 3306 Trade payables at reduced VAT rate (cash basis accounting)
	HBÜ	3098 Provisions for internal expenses under section 249(2) HGB (old version)			F 3307 Trade payables, no input tax (cash basis accounting)
		3099 Provisions for environmental protection			F 3309 Contra account 3305-3307 if payables are classified by tax rates (cash basis accounting)
Bonds		3100 Non-convertible bonds		EÜR	F 3310 Trade payables, no separate receivables/payables accounting
		3101 – due within 1 year			F 3334 Trade payables for investments, section 4/3 EStG
		3105 – due between 1 and 5 years			F 3335 Trade payables, no separate receivables/payables accounting – due within 1 year
		3110 – due after more than 5 years			F 3337 – due between 1 and 5 years
		3120 Convertible bonds			F 3338 – due after more than 5 years
		3121 – due within 1 year			F 3340 Trade payables to shareholders/partners
		3125 – due between 1 and 5 years			F 3341 – due within 1 year
		3130 – due after more than 5 years			F 3345 – due between 1 and 5 years
		3150 Liabilities to banks	Liabilities on bills accepted and drawn		F 3348 – due after more than 5 years
Liabilities to banks or Cash-in-hand, central bank balances, bank balances and cheques		3151 – due within 1 year			3349 Contra account 3335-3348, 3420-3449, 3470-3499 if allocated to payables account
					F 3350 Bills payable
					F 3351 – due within 1 year
					F 3380 Bills payable – due between 1 and 5 years
					F 3390 Bills payable – due after more than 5 years

Balance sheet / profit and lost item	Program linkage	3 Outside Capital Accounts	Balance sheet / profit and lost item	Program linkage	3 Outside Capital Accounts
Liabilities to affiliated companies or Receivables from affiliated companies		3400 Liabilities to affiliated companies 3401 – due within 1 year 3405 – due between 1 and 5 years 3410 – due after more than 5 years F 3420 Trade payables to affiliated companies F 3421 – due within 1 year F 3425 – due between 1 and 5 years F 3430 – due after more than 5 years 3450 Liabilities to other long-term investees and investors	Other liabilities		3635 Other liabilities refunds by co-operatives 3640 Liabilities to GmbH shareholders 3641 – due within 1 year 3642 – due between 1 and 5 years 3643 – due after more than 5 years 3645 Liabilities to general partners 3646 – due within 1 year 3647 – due between 1 and 5 years 3648 – due after more than 5 years R 3650 Liabilities to limited partners - 59 3651 – due within 1 year 3652 – due between 1 and 5 years 3653 – due after more than 5 years 3655 Liabilities to silent partners 3656 – due within 1 year 3657 – due between 1 and 5 years 3658 – due after more than 5 years 3695 Allocation account for prepayments if posted via payables account
Liabilities to other long-term investees and investors or Receivables from other long-term investees and investors		3451 – due within 1 year 3455 – due between 1 and 5 years 3460 – due after more than 5 years F 3470 Trade payables to other long-term investees and investors F 3471 – due within 1 year F 3475 – due between 1 and 5 years F 3480 – due after more than 5 years 3500 Other liabilities 3501 – due within 1 year 3504 – due between 1 and 5 years 3507 – due after more than 5 years 3509 Other liabilities, e.g. under section 11(2) sentence 2 EStG for section 4/3 EStG	Other liabilities Other receivables and other assets Other liabilities		3700 Liabilities from taxes and levies 3701 – due within 1 year 3710 – due between 1 and 5 years 3715 – due after more than 5 years 3720 Payroll liabilities 3725 Liabilities for amounts withheld from employees 3726 Payables to tax authorities for construction withholding tax to be remitted 3730 Wage and church tax payables
Other liabilities	EUR	3510 Liabilities to shareholders/partners 3511 – due within 1 year 3514 – due between 1 and 5 years 3517 – due after more than 5 years 3519 Liabilities to shareholders/partners for outstanding distributions 3520 Loans by typical silent partners 3521 – due within 1 year 3524 – due between 1 and 5 years 3527 – due after more than 5 years 3530 Loans by atypical silent partners 3531 – due within 1 year 3534 – due between 1 and 5 years 3537 – due after more than 5 years 3540 Profit-participation loans 3541 – due within 1 year 3544 – due between 1 and 5 years 3547 – due after more than 5 years 3550 Security deposits received 3551 – due within 1 year 3554 – due between 1 and 5 years 3557 – due after more than 5 years 3560 Loans 3561 – due within 1 year 3564 – due between 1 and 5 years 3567 – due after more than 5 years 3570 (blank, no remaining maturity -98 noted in balance sheet) 3599 Contra account 3500-3569 and 3640-3658 if accounts 3570-3598 are allocated 3600 Consignment goods accounts 3610 Credit card settlements 3611 Liabilities to project consortiums 3620 Profit drawdown account of silent partners 3630 Other allocation accounts (interim accounts)	Other liabilities or Other receivables and other assets Other liabilities Other liabilities or Other receivables and other assets	EUR EUR	3740 Social security liabilities 3741 – due within 1 year 3750 – due between 1 and 5 years 3755 – due after more than 5 years 3759 Expected contributions owed to social security funds 3760 Liabilities from taxes withheld (investment income tax and solidarity surcharge, church tax on investment income tax) for open distribution 3761 Excise duties payable 3770 Liabilities from capital-forming payment arrangements 3771 – due within 1 year 3780 – due between 1 and 5 years 3785 – due after more than 5 years 3786 Issued gift tokens 3790 Payroll allocation
Other liabilities or Other receivables and other assets			Other liabilities		3791 Payroll allocation, section 11(2) EStG for section 4(3) EStG 3796 Social security liabilities (section 4/3 EStG) S 3798 VAT on electronic services taxable in another EU country 3799 Tax payments to mini one-stop shop (MOSS) on electronic services taxable in another EU country S 3800 VAT S 3801 VAT, 7% S 3802 VAT on intra-European Union acquisitions R 3803 (reserved account) S 3804 VAT on intra-European Union acquisitions, 19% R 3805 (reserved account)

Balance sheet / profit and lost item	Program linkage	3 Outside Capital Accounts	Balance sheet / profit and lost item	Program linkage	3 Outside Capital Accounts
Other liabilities or Other receivables and other assets		S 3806 VAT, 19%			
		S 3807 VAT on intra-European Union supplies of goods and services subject to domestic taxation			
		S 3808 VAT on intra-European Union supplies of goods and services subject to domestic taxation, 19%			
		S 3809 VAT on intra-European Union acquisitions, no input tax deduction			
Provisions for taxes or Other receivables and other assets		S 3810 VAT not due			
	U	S 3811 VAT not due, 7%			
		S 3812 VAT not due on intra-European Union supplies of goods and services subject to domestic taxation			
	U	R 3813 (reserved account)			
		S 3814 VAT not due on intra-European Union supplies of goods and services subject to domestic taxation, 19%			
	U	R 3815 (reserved account)			
		S 3816 VAT not due, 19%			
Other liabilities		S 3817 VAT on supplies of goods and services taxable in another EU country			
		S 3818 VAT on supplies of other goods and services/cost-plus contracts taxable in another EU country			
Other liabilities or Other receivables and other assets		S 3819 VAT from acquisition as last purchaser in a triangular transaction			
	U	F 3820 VAT prepayments			
	U	F 3830 VAT prepayments 1/11			
	U	R 3831 (reserved account)			
		F 3832 Back taxes, VAT return line 65			
		R 3833 (reserved account)			
	U	S 3834 VAT on intra-European Union acquisition of new vehicles from suppliers without VAT identification number			
		S 3835 VAT under section 13b UStG			
		R 3836 (reserved account)			
		S 3837 VAT under section 13b UStG, 19%			
		R 3838 (reserved account)			
		S 3839 VAT withdrawal of goods from a VAT warehouse			
		3840 VAT, current year			
		3841 VAT, previous year			
		3845 VAT, earlier years			
		3850 Acquisition tax deferred until			
	U	F 3851 Incorrect or invalid invoiced taxes, VAT return line 69			
Other liabilities		3854 Tax payments to other countries			
		3860 Vat liabilities			
Deferred income		3900 Deferred income			
		3950 Deferrals of intra-period flat-rate depreciation charges for management accounting analysis			

Balance sheet / profit and lost item	Program linkage	4 Revenues	Balance sheet / profit and lost item	Program linkage	4 Revenues
Sales		4000 Sales (free text) -99	Sales	U	AM 4338 Revenue from services taxable in a third country, not subject to domestic taxation
	U	AM 4100 Tax-exempt sales, section 4 no. 8 ff. UStG		U	AM 4339 Revenue from services taxable in another EU country, not subject to domestic taxation
	U	AM 4105 Tax-exempt sales under section 4 no. 12 UStG (rental and leasing)		U	AM 4340 Revenue, 16% VAT
	U	AM 4110 Other tax-exempt sales, domestic		U	AM 4400 Revenue, 19% VAT
	U	AM 4120 Tax-exempt sales, section 4 no. 1a UStG		U	AM 4410 Revenue, 19% VAT
	U	AM 4125 Tax-exempt intra-European Union deliveries, section 4 no. 1b UStG		U	R 4411 (reserved account)
	U	AM 4130 Deliveries by first purchaser in triangular transactions (EU), section 25 b(2) UStG			R 4507 (reserved account)
	U	AM 4135 Tax-exempt intra-European Union deliveries of new vehicles to purchasers without VAT identification number			R 4509 (reserved account)
	U	AM 4136 Revenue, ss. 25 and 25a UStG, 19% VAT			4510 Revenue from waste recycling
		R 4137 (reserved account)			4520 Revenue from empties
		4138 Revenue, ss. 25 and 25a UStG, no VAT			4560 Commission revenue
	U	AM 4139 Revenue from travel services, s. 25(2) UStG, tax-exempt		U	R 4561 (reserved account)
	U	AM 4140 Tax-exempt offshore sales, etc.		U	AM 4564 Tax-exempt commission revenue, section 4 no. 8 ff. UStG
	U	AM 4150 Other tax-exempt sales (e.g. section 4 nos. 2-7 UStG)		U	AM 4565 Tax-exempt commission revenue, section 4 no. 5 UStG
	U	AM 4160 Tax-exempt sales without input tax deduction, part of total sales, section 4 UStG		U	AM 4566 Commission revenue, 7% VAT
	U	AM 4165 Tax-exempt sales without input tax deduction, part of total sales		U	R 4567 (reserved account)
		4180 Revenue taxed at average rates under section 24 UStG	Other operating income (TC)	U	AM 4569 Commission revenue, 19% VAT
		R 4182 (reserved account)			4570 Other income from commissions, licences and patents
	U	4185 Revenue of VAT-exempt small business as defined by section 19(1) UStG			R 4571 (reserved account)
	U	AM 4186 Revenue from gaming machines, 19% VAT		U	AM 4574 Other income from commissions, licences and patents, tax-exempt, s. 4(8) ff. UStG
		R 4187 (reserved account)		U	AM 4575 Other income from commissions, licences and patents, tax-exempt, s. 4(5) UStG
		4200 Revenue		U	AM 4576 Other income from commissions, licences and patents, 7% VAT
	U	AM 4300 Revenue, 7% VAT		U	R 4577 (reserved account)
	U	AM 4310 Revenue from intra-European Union supplies of goods and services subject to domestic taxation, 7% VAT		U	AM 4579 Other income from commissions, licences and patents, 19% VAT
	U	AM 4315 Revenue from intra-European Union supplies of goods and services subject to domestic taxation, 19% VAT			4580 Statistical account, revenue at general VAT rate (cash basis accounting)
		4320 Revenue from supplies of goods and services taxable in another EU country			4581 Statistical account, revenue at reduced VAT rate (cash basis accounting)
	U	AM 4330 Revenue from intra-European Union supplies of goods and services subject to domestic taxation, 16% VAT			4582 Statistical account, tax-exempt and untaxed revenue (cash basis accounting)
	U	4331 Revenue from taxable electronic services in another EU country			4589 Contra account 4580-4582 if revenue is classified by tax rates (cash basis accounting)
		R 4332 (reserved account)	Sales		4600 Non-cash withdrawals
	U	AM 4335 Revenue from supplies of mobile telephony devices, tablet computers, game consoles and integrated circuits for which the recipient bears VAT under s. 13b UStG			4605 Withdrawal of items, no VAT
	U	AM 4336 Revenue from other services taxable in another EU country, for which the recipient bears tax liability		U	R 4608 (reserved account)
	U	AM 4337 Revenue from services for which the recipient bears the tax liability under section 13b UStG		U	AM 4610 Withdrawal by business owner for non-business purposes (goods), 7% VAT
				U	AM 4616 Withdrawal by business owner for non-business purposes (goods), 7% VAT
					R 4617 (reserved account)
					4619 Withdrawal by business owner for non-business purposes (goods), no VAT
				U	AM 4620 Withdrawal by business owner for non-business purposes (goods), 19% VAT
					R 4627 (reserved account)
				U	AM 4630 Use of items for non-business purposes, 7% VAT

Balance sheet / profit and lost item	Program linkage	4 Revenues	Balance sheet / profit and lost item	Program linkage	4 Revenues
	U	AM 4636 Use of items for non-business purposes, 7% VAT	Sales	U	S/AM 4731 Cash discounts granted, 7% VAT (reserved account)
		4637 Use of items for non-business purposes, no VAT		U	S/AM 4732 -35
		4638 Use of items for non-business purposes, no VAT (use of telephone)		U	S/AM 4736 Cash discounts granted, 19% VAT (reserved account)
		4639 Use of items for non-business purposes, no VAT (use of vehicles)		U	S/AM 4737 R 4737
	U	AM 4640 Use of items for non-business purposes, 19% VAT		U	S/AM 4738 Cash discounts granted for supplies of mobile telephony devices, tablet computers, game consoles and integrated circuits for which the recipient bears the tax liability under s. 13b UStG
	U	AM 4645 Use of items for non-business purposes, 19% VAT (use of vehicles)		U	S/AM 4741 Cash discounts granted for goods and services for which the recipient bears the tax liability under section 13b UStG
	U	AM 4646 Use of items for non-business purposes, 19% VAT (use of telephone)		U	S/AM 4742 Cash discounts granted on revenue from other services taxable in another EU country, for which the recipient bears tax liability
		R 4647 (reserved account)		U	S/AM 4743 Sales discounts granted on tax-exempt intra-European Union deliveries, section 4 no. 1b UStG
Other operating income (TC)	U	AM 4650 Non-cash other services, 7% VAT			R 4744 (reserved account)
	U	AM 4656 Non-cash other services, 7% VAT			S/AM 4745 Cash discounts granted on intra-European Union supplies of goods and services subject to domestic taxation
		R 4657 (reserved account)		U	S/AM 4746 Cash discounts granted on intra-European Union supplies of goods and services subject to domestic taxation, 7% VAT
		4659 Non-cash other services, no VAT			R 4747 (reserved account)
	U	AM 4660 Non-cash other services, 19% VAT		U	S/AM 4748 Cash discounts granted on intra-European Union supplies of goods and services subject to domestic taxation, 19% VAT
		R 4667 (reserved account)			R 4749 (reserved account)
Sales	U	AM 4670 Non-cash benefits (goods), 7% VAT		U	AM 4750 Volume discounts granted, 7% VAT
	U	AM 4676 Non-cash benefits (goods), 7% VAT			R 4752 (reserved account)
		R 4677 (reserved account)		U	AM 4760 Volume discounts granted, 19% VAT
		4679 Non-cash benefits (goods), no VAT			R 4762 (reserved account)
	U	AM 4680 Non-cash benefits (goods), 19% VAT			4769 Volume discounts granted
		R 4685 (reserved account)			4770 Rebates granted
Other operating income (TC)	U	AM 4686 Non-cash benefits, 19% VAT		U	AM 4780 Rebates granted, 7% VAT
		R 4688 (reserved account)			R 4782 (reserved account)
		4689 Non-cash benefits, no VAT		U	AM 4790 Rebates granted, 19% VAT
		4690 Untaxed sales (internal sales)			R 4792 (reserved account)
		4695 VAT reimbursements, e.g. under s. 24 UStG			4800 Inventory changes – finished goods
		4700 Sales allowances			4810 Inventory changes – unfinished goods
	U	AM 4705 Sales allowances on tax-free sales, section 4 no. 1a UStG	Increase or decrease in finished goods inventories and work in progress		4815 Inventory changes – services in progress
	U	AM 4710 Sales allowances, 7% VAT			4816 Inventory changes – construction contracts in progress
		R 4712 (reserved account)			4818 Inventory changes – orders in progress
	U	AM 4720 Sales allowances, 19% VAT			4820 Other own work capitalised
		R 4722 (reserved account)			4825 Own work capitalised to produce internally generated intangible fixed assets
	U	AM 4723 Sales allowances, 16% VAT			4830 Other operating income
	U	AM 4724 Sales allowances on tax-exempt intra-European Union deliveries			4832 Other operating income from affiliated companies
	U	AM 4725 Sales allowances on intra-European Union supplies of goods and services subject to domestic taxation, 7% VAT	Increase or decrease in construction contracts in progress		
	U	AM 4726 Sales allowances on intra-European Union supplies of goods and services subject to domestic taxation, 19% VAT	Increase or decrease in orders in progress		
		4727 Sales allowances on supplies of goods and services taxable in another EU country	Other own work capitalised		
		R 4728 (reserved account)		HB	
	U	AM 4729 Sales allowances on intra-European Union supplies of goods and services subject to domestic taxation, 16% VAT	Other operating income (TC)		
		S/AM 4730 Cash discounts granted			

Balance sheet / profit and lost item	Program linkage	4 Revenues	Balance sheet / profit and lost item	Program linkage	4 Revenues
Other operating income (TC)		4833 Other incidental income	Other operating income (TC)	GK	4901 Income from disposal of shares in corporations (long-term financial assets), section 3 no. 40 EStG/section 8b(2) KStG
	U	AM 4834 Other regular operating revenue, 16% VAT			4905 Income from disposal of current assets (excluding inventories)
	U	4835 Other regular operating income		GK	4906 Income from disposal of current assets (excluding inventories), section 3 no. 40 EStG/section 8b(2) KStG
		AM 4836 Other regular operating revenue, 19% VAT			4910 Income from reversal of write-downs of tangible fixed assets
		4837 Other regular non-operating income			4911 Income from reversal of write-downs of intangible fixed assets
		4838 Reimbursed input tax, other countries			4912 Income from reversal of write-downs of long-term financial assets
		4839 Other infrequent income			4913 Income from reversal of write-downs of long-term financial assets, section 3 no. 40 EStG/section 8b(3) sentence 8 KStG
	U	4840 Currency translation gains			4914 Income from reversal of write-downs, section 3 no. 40 EStG/section 8b(2) KStG
	U	AM 4841 Other regular operating revenue, tax-exempt, section 4 no. 8 ff UStG		GK	4915 Income from reversal of write-downs of current assets excluding inventories
	U	AM 4842 Other regular operating revenue, tax-exempt, e.g. section 4 nos. 2-7 UStG			4916 Income from reversal of write-downs of current assets, section 3 no. 40 EStG/section 8b(3) sentence 8 KStG
		4843 Income from remeasurement of cash funds		GK	4920 Income from reduction in global valuation allowances on receivables
	U	AM 4844 Revenue from sales of tangible fixed assets, tax-exempt, section 4 no. 1a UStG (book gain)			4923 Income from reduction in specific valuation allowances on receivables
	U	AM 4845 Revenue from sales of tangible fixed assets, 19% VAT (book gain)			4925 Income from recoveries of receivables previously written off
		R 4846 (reserved account)		GK	4927 Income from reversal of tax reserve under s. 6b(3) EStG
		4847 Currency translation gains (not s. 256a HGB)			4928 Income from reversal of tax reserve under s. 6b(10) EStG
	U	AM 4848 Revenue from sales of tangible fixed assets, tax-exempt, section 4 no. 1b UStG (book gain)	Other operating income (TC)		4929 Income from reversal of replacement reserve under R.6.6 EStR
		4849 Revenue from sales of tangible fixed assets (book gain)			4930 Income from reversal of provisions
		4850 Revenue from sales of intangible fixed assets (book gain)			4932 Income from remission of liabilities
		4851 Revenue from sales of long-term financial assets (book gain)			R 4933 (Account deleted)
	GK	4852 Revenue from sales of long-term financial assets, section 3 no. 40 EStG/section 8b(2) KStG (book gain)			R 4934 (Account deleted)
		4855 Disposals of tangible fixed assets (net carrying amount for book gain)			4935 Income from reversal of tax reserve
		4856 Disposals of intangible fixed assets (net carrying amount for book gain)			4936 Income from reversal of tax reserves (investment reserves under s. 7g(2) EStG)
		4857 Disposals of long-term financial assets (net carrying amount for book gain)			4937 Income from reversal of accelerated tax depreciation
	GK	4858 Disposals of long-term financial assets, section 3 no. 40 EStG/section 8b(2) KStG (net carrying amount for book gain)		SB	4938 Income from reversal of tax reserve under s. 4g EStG
		4860 Income from real estate			4939 Income from reversal of tax reserves under s. 52(16) EStG
	U	AM 4861 Rental and lease income, VAT-exempt s. 4 no. 12 UStG		U	4940 Allocated other non-cash benefits (excluding goods)
	U	AM 4862 Rental and lease income, 19% VAT			AM 4941 Non-cash benefits, 7% VAT (goods)
		R 4863 (reserved account)			R 4942 (reserved account)
		-64		U	-44
EUR	U	AM 4865 Revenue from sales of current assets, 19% VAT, section 4(3) sentence 4 EStG			AM 4945 Non-cash benefits, 19% VAT (goods)
EUR	U	AM 4866 Revenue from sales of current assets, VAT-exempt, section 4 no. 8 ff UStG in conjunction with section 4(3) sentence 4 EStG		U	4946 Allocated other non-cash benefits
EUR	UGK	AM 4867 Revenue from sales of current assets, VAT-exempt, section 4 no. 8 ff UStG in conjunction with section 4(3) sentence 4 EStG, section 3 no. 40 EStG/section 8b(2) KStG		U	AM 4947 Allocated other non-cash benefits from provision of car, 19% VAT
EUR		4869 Revenue from sales of current assets under section 4(3) sentence 4 EStG		U	AM 4948 Allocated other non-cash benefits, 19% VAT
		4900 Income from disposal of fixed assets			4949 Allocated other non-cash benefits, no VAT
Other operating income (TC)					4960 Prior-period income (if not extraordinary)

Balance sheet / profit and lost item	Program linkage	4 Revenues	Balance sheet / profit and lost item	Program linkage	4 Revenues
Other operating income (TC)		4970 Insurance recoveries and compensation payments 4972 Refunds Act on Reimbursement of Employers' Expenses (AAG) 4975 Investment subsidies (taxable) GK 4980 Investment grants (tax-exempt) GK 4981 Tax-exempt income from reversal of tax reserves GK 4982 Other tax-exempt operating income 4987 Income from capitalisation of assets acquired free of charge 4989 Reimbursements, refunds and credit entries relating to prior periods 4992 Income from administrative expense allocations			

Balance sheet / profit and lost item	Program linkage	5 Operating Expenditure		Balance sheet / profit and lost item	Program linkage	5 Operating Expenditure	
Cost of raw materials, consumables and supplies, and of purchased merchandise		5000 -99	Cost of raw materials, consumables and supplies, and of purchased merchandise	Cost of raw materials, consumables and supplies, and of purchased merchandise	U	AV 5425 -29	Intra-European Union acquisitions, 19 % input tax and 7% VAT
		5100	Raw materials, consumables and supplies		U	AV 5430	Intra-European Union acquisitions, no input tax and 7% VAT
	AV 5110 -19	Cost of raw materials, consumables and supplies, 7% input tax			R 5431 -34	(reserved account)	
	R 5120 -29	(reserved account)	U		AV 5435	Intra-European Union acquisitions, no input tax and 19% VAT	
	AV 5130 -39	Cost of raw materials, consumables and supplies, 19% input tax			R 5436 -39	(reserved account)	
	R 5140 -59	(reserved account)	U		AV 5440	Intra-European Union acquisition of new vehicles from supplier without VAT identification number, 19% input tax and 19% VAT	
	U AV 5160	Cost of raw materials, consumables and supplies, intra-European Union acquisitions, 7% input tax and 7% VAT			R 5441 -49	(reserved account)	
	R 5161	(reserved account)			R 5500	(reserved account)	
	U AV 5162	Cost of raw materials, consumables and supplies, intra-European Union acquisitions, 19% input tax and 19% VAT			AV 5505 -09	Cost of merchandise, 5.5% input tax	
	R 5164 -65	(reserved account)			R 5510 -39	(reserved account)	
	U AV 5166	Cost of raw materials, consumables and supplies, intra-European Union acquisitions, no input tax and 7% VAT	U		AV 5540 -49	Cost of merchandise, 10.7% input tax	
		AV 5167	Cost of raw materials, consumables and supplies, intra-European Union acquisitions, no input tax and 19% VAT			AV 5550	Tax-exempt intra-European Union acquisitions
		R 5168 -69	(reserved account)			5551	Cost of merchandise in a third country, taxable
		AV 5170	Cost of raw materials, consumables and supplies, 5.5% input tax			5552	Acquisition by 1st purchaser in a triangular transaction
		AV 5171	Cost of raw materials, consumables and supplies, 10.7% input tax		U	AV 5553	Purchase of merchandise as last purchaser in a triangular transaction, 19% input tax and 19% VAT
		R 5172 -74	(reserved account)			R 5554 -57	(reserved account)
	U AV 5175	Cost of raw materials, consumables and supplies from a VAT warehouse, s. 13a UStG, 7% input tax and 7% VAT	U		5558	Cost of merchandise in another EU country, taxable	
		AV 5176	Cost of raw materials, consumables and supplies from a VAT warehouse, s. 13a UStG, 19% input tax and 19% VAT			5559	Tax-exempt imports
		R 5177 -88	(reserved account)		U	AV 5560	Merchandise from a VAT warehouse, section 13a UStG, 7% input tax and 7% VAT
	U AV 5189	Cost of raw materials, consumables and supplies as last purchaser in a triangular transaction, 19% input tax and 19% VAT			R 5561 -64	(reserved account)	
		5190	Fuels (production)		U	AV 5565	Merchandise from a VAT warehouse, section 13a UStG, 19% input tax and 19% VAT
		AV 5191	Fuels (production), 7% input tax			R 5566 -69	(reserved account)
		AV 5192	Fuels (production), 19% input tax			5600 -09	Non-deductible input tax
		R 5193 -98	(reserved account)			5610 -19	Non-deductible input tax, 7%
		5200	Cost of merchandise			R 5650 -59	(reserved account)
		AV 5300 -09	Cost of merchandise, 7% input tax			5660 -69	Non-deductible input tax, 19%
		R 5310 -49	(reserved account)			5700	Trade discounts
		AV 5400 -09	Cost of merchandise, 19% input tax			5701	Trade discounts on cost of raw materials, consumables and supplies
		R 5410 -19	(reserved account)			AV 5710 -11	Trade discounts, 7% input tax
	U AV 5420 -24	Intra-European Union acquisitions, 7% input tax and 7% VAT			R 5712 -13	(reserved account)	
					AV 5714	Trade discounts on cost of raw materials, consumables and supplies, 7% input tax	
					AV 5715	Trade discounts on cost of raw materials, consumables and supplies, 19% input tax	
					R 5716	(reserved account)	

Balance sheet / profit and lost item	Program linkage	5 Operating Expenditure	Balance sheet / profit and lost item	Program linkage	5 Operating Expenditure
Cost of raw materials, consumables and supplies, and of purchased merchandise	U	AV 5717 Trade discounts on cost of raw materials, consumables and supplies, intra-EU acquisitions, 7% input tax and 7% VAT	Cost of raw materials, consumables and supplies, and of purchased merchandise		5753 Volume discounts received on cost of raw materials, consumables and supplies
	U	AV 5718 Trade discounts on cost of raw materials, consumables and supplies, intra-EU acquisitions, 19% input tax and 19% VAT			AV 5754 Volume discounts received on cost of raw materials, consumables and supplies, 7% input tax
		R 5719 (reserved account)			AV 5755 Volume discounts received on cost of raw materials, consumables and supplies, 19% input tax
		AV 5720 Trade discounts, 19% input tax -21			R 5756 (reserved account) -59
		AV 5722 Trade discounts, 16% input tax			AV 5760 Volume discounts received, 19% input tax -61
		AV 5723 Trade discounts, 15% input tax			R 5762 (reserved account) -68
	U	AV 5724 Trade discounts on intra-European Union acquisitions, 7% input tax and 7% VAT			5769 Volume discounts received
	U	AV 5725 Trade discounts on intra-European Union acquisitions, 19% input tax and 19% VAT			5770 Rebates received
	U	AV 5726 Trade discounts on intra-European Union acquisitions, 16% input tax and 16% VAT			AV 5780 Rebates received, 7% input tax -81
	U	AV 5727 Trade discounts on intra-European Union acquisitions, 15% input tax and 15% VAT			R 5782 (reserved account)
		R 5728 (reserved account) -29			5783 Rebates received on cost of raw materials, consumables and supplies
		S/AV 5730 Cash discounts received			AV 5784 Rebates received on cost of raw materials, consumables and supplies, 7% input tax
		S/AV 5731 Cash discounts received, 7% input tax			AV 5785 Rebates received on cost of raw materials, consumables and supplies, 19% input tax
		R 5732 (reserved account)			R 5786 (reserved account) -87
		S/AV 5733 Cash discounts received on cost of raw materials, consumables and supplies			S/AV 5788 Cash discounts received on cost of raw materials, consumables and supplies, 10.7% input tax
		S/AV 5734 Cash discounts received on cost of raw materials, consumables and supplies, 7% input tax			R 5789 (reserved account)
		R 5735 (reserved account)			AV 5790 Rebates received, 19% input tax -91
		S/AV 5736 Cash discounts received, 19% input tax		U	AV 5792 Cash discounts received on cost of raw materials, consumables and supplies as last purchaser in a triangular transaction, 19% input tax and 19% VAT
		R 5737 (reserved account)		U	AV 5793 Cash discounts received on purchase of merchandise as last purchaser in a triangular transaction, 19% input tax and 19% VAT
		S/AV 5738 Cash discounts received on cost of raw materials, consumables and supplies, 19% input tax			S/AV 5794 Cash discounts received, 5.5% input tax
		R 5739 (reserved account) -40			R 5795 (reserved account)
	U	S/AV 5741 Cash discounts received on cost of raw materials, consumables and supplies, taxable intra-European Union acquisitions, 19% input tax and 19% VAT			S/AV 5796 Cash discounts received, 10.7% input tax
		R 5742 (reserved account)			R 5797 (reserved account)
	U	S/AV 5743 Cash discounts received on cost of raw materials, consumables and supplies, taxable intra-European Union acquisitions, 7% input tax and 7% VAT			S/AV 5798 Cash discounts received on cost of raw materials, consumables and supplies, 5.5% input tax
		S/AV 5744 Cash discounts received on raw materials, consumables and supplies, taxable intra-European Union acquisitions			R 5799 (reserved account)
		S/AV 5745 Cash discounts received on taxable intra-European Union acquisitions			5800 Delivery costs
	U	S/AV 5746 Cash discounts received on taxable intra-European Union acquisitions, 7% input tax and 7% VAT			5820 Empties
		R 5747 (reserved account)			5840 Customs and import duties
	U	S/AV 5748 Cash discounts received on taxable intra-European Union acquisitions, 19% input tax and 19% VAT			5860 Allocated material costs (contra account 5000-99) -79
		R 5749 (reserved account)			5880 Changes in inventories of raw materials, consumables and supplies, and of purchased merchandise
		AV 5750 Volume discounts received, 7% input tax -51			5881 Changes in inventories of purchased merchandise -84
		R 5752 (reserved account)			5885 Changes in inventories of raw materials, consumables and supplies -99
			Cost of purchased services		5900 Purchased services
					AV 5906 Purchased services, 19% input tax

Balance sheet / profit and lost item	Program linkage	5 Operating Expenditure	Balance sheet / profit and lost item	Program linkage	5 Operating Expenditure
Cost of purchased services		R 5907 (reserved account) AV 5908 Purchased services, 7 % input tax 5909 Purchased services, no input tax U AV 5910 Construction services supplied by domestic contractor, 7% input tax and 7% VAT R 5911 (reserved account) -12 U AV 5913 Other services supplied by a contractor in another EU country, 7% input tax and 7% VAT R 5914 (reserved account) U AV 5915 Services supplied by foreign contractor, 7% input tax and 7% VAT R 5916 (reserved account) -19 U AV 5920 Construction services supplied by domestic contractor, 19% input tax and 19% VAT R 5922 (reserved account) U AV 5923 Other services supplied by a contractor in another EU country, 19% input tax and 19% VAT R 5924 (reserved account) U AV 5925 Services supplied by foreign contractor, 19% input tax and 19% VAT R 5927 (reserved account) -29 U AV 5930 Construction services supplied by domestic contractor, no input tax, 7% VAT R 5931 (reserved account) -32 U AV 5933 Other services supplied by a contractor in another EU country, no input tax and 7% VAT R 5934 (reserved account) U AV 5935 Services supplied by foreign contractor, no input tax, 7% VAT R 5936 (reserved account) -39 U AV 5940 Construction services supplied by domestic contractor, no input tax, 19% VAT R 5942 (reserved account) U AV 5943 Other services supplied by a contractor in another EU country, no input tax and 19% VAT R 5944 (reserved account) U AV 5945 Services supplied by foreign contractor, no input tax, 19% VAT R 5947 (reserved account) -49 S/AV 5950 Cash discounts received on services for which recipient bears tax liability under section 13b UStG U S/AV 5951 Cash discounts received on services for which recipient bears tax liability under section 13b UStG, 19% input tax and 19% VAT R 5952 (reserved account) S/AV 5953 Cash discounts received on services for which recipient bears tax liability under section 13b UStG, no input tax, with VAT U S/AV 5954 Cash discounts received on services for which recipient bears tax liability under section 13b UStG, no input tax, 19% VAT R 5955 (reserved account) -59 5960 Services under s. 13b UStG, with input tax deduction	Cost of purchased services		5965 Services under s. 13b UStG, without input tax deduction

Balance sheet / profit and lost item	Program linkage	6 Operating Expenditure	Balance sheet / profit and lost item	Program linkage	6 Operating Expenditure
Wages and salaries	K	6000 Wages and salaries	Social security, post-employment and other employee benefit costs	G	6118 Statutory social security expenses for salaried partners, section 15 EStG (corresponds to special business income)
		6010 Wages			6120 Contributions to occupational health and safety agency
		6020 Salaries			6130 Voluntary social benefits not subject to wage tax
		6024 Managing director salaries of shareholders of limited liability company (GmbH)			6140 Cost of old age pensions
		6026 Management bonuses paid to shareholder managers			6147 Flat-rate tax on other benefits (e.g. direct insurance policies)
	G	6027 Managing director salaries		G	6148 Cost of old-age pensions of salaried partners, section 15 EStG (corresponds to special business income)
		6028 Remuneration of salaried partners, section 15 EStG (corresponds to special business income)			6149 Post-employment benefit costs for shareholder managers
Wages and salaries	K	6029 Management bonuses paid to employees	Social security, post-employment and other employee benefit costs		6150 Pension funds
		6030 Casual labour wages			6160 Employee benefit expenses
		6035 Wages for marginal part-time work			6170 Other social security costs
		6036 Flat-rate taxes for marginal part-time workers			6171 Social security contributions for marginal part-time workers
		6037 Flat-rate taxes for shareholder managers			6200 Amortisation of intangible fixed assets
	G	6038 Flat-rate taxes for salaried partners, section 15 EStG (corresponds to special business income)	Amortisation and write-downs of intangible fixed assets and depreciation and write-downs of tangible fixed assets	HB	6201 Amortisation of internally generated intangible fixed assets
Wages and salaries		6039 Flat-rate taxes for employees			6205 Goodwill amortisation and write-downs
	G	6040 Flat-rate tax on casual labour wages		HB	6209 Goodwill write-downs
		6045 Tips			6210 Write-downs of intangible fixed assets
		6050 Salaries of spouses			6211 Write-downs of internally generated intangible fixed assets
		6060 Voluntary social benefits subject to wage tax			6220 Depreciation of tangible fixed assets (excluding depreciation of motor vehicles and buildings)
		6066 Voluntary non-cash benefits provided to marginal part-time workers			6221 Depreciation of buildings
	G	6067 Voluntary non-cash benefits provided to shareholder managers			6222 Depreciation of motor vehicles
		6068 Voluntary non-cash benefits provided to salaried partners, section 15 EStG (corresponds to special business income)			6223 Depreciation of share of building attributable to home office
		6069 Flat-rate tax on other benefits (e.g. travel allowances)			6230 Write-downs of tangible fixed assets
		6070 Sick pay supplements			6231 Write-downs for extraordinary technical and economic wear and tear of buildings
		6071 Non-cash benefits and services provided to marginal part-time workers			6232 Write-downs for extraordinary technical and economic wear and tear of motor vehicles
	G	6072 Non-cash benefits and services provided to employees	Amortisation and write-downs of intangible fixed assets and depreciation and write-downs of tangible fixed assets		6233 Write-downs for extraordinary technical and economic wear and tear of other assets
		6073 Non-cash benefits and services provided to shareholder managers			6240 Write-downs of tangible fixed assets due to special tax rules
		6074 Non-cash benefits and services provided to salaried partners, section 15 EStG (corresponds to special business income)			6241 Accelerated tax depreciation, s. 7g(5) EStG (excluding motor vehicles)
		6075 Employment agency subsidies (credit balances)			6242 Accelerated tax depreciation and, s. 7g(5) EStG (motor vehicles)
		6076 Expenses from change in provisions for vacation pay			6243 Reduction in cost in accordance with section 7g(2) EStG new version (excl. motor vehicles)
	G	6077 Expenses from change in provisions for vacation pay for shareholder-managers			6244 Reduction in cost in accordance with section 7g(2) EStG new version (for motor vehicles)
		6078 Expenses from change in provisions for vacation pay for salaried partners, section 15 EStG (corresponds to special business income)			6250 Finance leases
		6079 Expenses from change in provisions for vacation pay for marginal part-time workers			
		6080 Capital-forming payments			
		6090 Travel expense reimbursement – home/workplace			
Wages and salaries		6100 Social security, post-employment and other employee benefit costs			
Social security, post-employment and other employee benefit costs		6110 Statutory social security expenses			

Balance sheet / profit and lost item	Program linkage	6 Operating Expenditure	Balance sheet / profit and lost item	Program linkage	6 Operating Expenditure
Amortisation and write-downs of intangible fixed assets and depreciation and write-downs of tangible fixed assets	HBU	6260 Immediate write-off of low-value assets	Other operating expenses (TC)	G	6319 Remuneration of partners for lease of their immovable property, section 15 EStG (corresponds to special business income)
		6262 Depreciation and amortisation of capitalised low-value assets			6320 Heating
		6264 Write-downs of assets (collective item)			6325 Gas, electricity, water
		6266 Write-downs of capitalised low-value assets			6330 Cleaning
Write-downs of current assets to the extent that they exceed the write-downs that are usual for the corporation		6268 Amortisation of business start-up and expansion expenses	Other operating expenses (TC)		6335 Maintenance of operating premises
		6270 Write-downs of other current assets (if unusually high)		G	6340 Levies for real property used for operating purposes
		6272 Write-downs of current assets due to tax rules (unusually high)			6345 Other occupancy costs
		R 6275 (reserved account)			6348 Costs of home office (deductible portion)
		-77			6349 Costs of home office (non-deductible portion)
		6278 Write-downs of raw materials, consumables and supplies/merchandise (if unusually high)			6350 Cost of real estate, operating
		6279 Write-downs of finished goods and work in progress (if unusually high)		GK	6352 Cost of real estate, non-operating
		6280 Bad debt allowances (if unusually high)			6390 Non-cash benefits, donations, non-tax deductible
	U	AM 6281 Bad debt allowances, 7% VAT (if unusually high)		GK	6391 Non-cash benefits, donations for scientific and cultural purposes
		R 6282 (reserved account)			6392 Non-cash benefits, donations for charitable purposes
		-84			6393 Non-cash benefits, donations for church, religious and non-profit purposes
	U	AM 6285 Bad debt allowances, 16% VAT (if unusually high)		GK	6394 Non-cash benefits, donations to political parties
	U	AM 6286 Bad debt allowances, 19% VAT (if unusually high)		GK	6395 Non-cash benefits, donations to non-profit foundations as defined by section 52(2) nos. 1-3 AO
	U	AM 6287 Bad debt allowances, 15% VAT (if unusually high)		GK	6396 Non-cash benefits, donations to non-profit foundations as defined by section 52(2) no. 4 AO
		R 6288 (reserved account)			6397 Non-cash benefits, donations to church, religious and non-profit foundations
	GK	6290 Allowances on receivables from corporations classified as long-term investees (if unusually high), s. 3c EStG/ s. 8b(3) KStG			6398 Non-cash benefits, donations to scientific, charitable and cultural foundations
	K	6291 Allowances on receivables from shareholders and related parties (if unusually high), s. 8b(3) KStG			6400 Insurance premiums
		6300 Other operating expenses			6405 Building insurance
Other operating expenses (TC)		6302 Interim account for expenses in another country for which input tax reimbursement is possible		GK	6410 Net insurance premium for future pension benefit liability
		6303 Purchased services/third-party services			6420 Contributions
		6304 Other regular operating expenses			6430 Other levies
		6305 Occupancy costs			6436 Tax-deductible late filing penalties and administrative fines
	GK	6310 Rent (immovable property)			6437 Non-tax deductible late filing penalties and administrative fines
		6312 Rental/expenses for double household			6440 Disabled persons equalisation levy
Other operating expenses (TC)	K	6313 Remuneration of partners for rental and lease of their immovable property			6450 Building repairs and maintenance
	G	6314 Remuneration of partners for rental of their immovable property, section 15 EStG (corresponds to special business income)			6460 Repairs and maintenance of technical equipment and machinery
		6315 Real property leases (immovable property)		GK	6470 Repairs and maintenance of other equipment, operating and office equipment
	GK	6316 Leases (immovable property)			6475 Addition to provision for internal expenses
	GK	6317 Expenses for rented or leased immovable property that must be added back under trade tax law			6485 Repairs and maintenance of other equipment
		6318 Incidental rental and lease expenses, not added back for trade tax purposes			6490 Other repairs and maintenance
					6495 Hardware and software maintenance expenses
					6498 Operating leases (movable assets)
					6500 Vehicle expenses
					6520 Motor vehicle insurance
					6530 Current motor vehicle operating costs
					6540 Motor vehicle repairs
				GK	6550 Garage rent
				GK	6560 Operating leases (motor vehicles)
					6570 Other motor vehicle expenses

Balance sheet / profit and lost item	Program linkage	6 Operating Expenditure	Balance sheet / profit and lost item	Program linkage	6 Operating Expenditure
Other operating expenses (TC)		6580 Road tolls	Other operating expenses (TC)		6780 Third-party services (distribution)
		6590 Motor vehicle expenses for private vehicles used for business purposes			6790 Warranty expenses
Other operating expenses (TC)		6595 Third-party vehicle expenses			6800 Postage
		6600 Advertising costs			6805 Telephone
		6605 Giveaways			6810 Fax and Internet costs
		6610 Gifts, deductible, without s. 37b EStG			6815 Office supplies
		6611 Non-cash benefits to third parties, deductible, s. 37b EStG		G	6820 Newspapers, books
		6612 Flat-rate taxes on gifts and non-cash benefits, deductible			6821 Training costs
	GK	6620 Gifts, non-deductible, without s. 37b EStG		G	6822 Voluntary social benefits
	GK	6621 Gifts, non-deductible, with s. 37b EStG	Other operating expenses (TC)		6823 Remuneration of partners, section 15 EStG (corresponds to special business income)
	GK	6622 Flat-rate taxes on non-cash benefits and gifts, non-deductible			6824 Liability compensation paid to partners, section 15 EStG (corresponds to special business income)
		6625 Gifts used exclusively for operating purposes		K	6825 Legal and consulting costs
		6629 Non-cash benefits, with s. 37b EStG			6827 Period-end closing and audit costs
		6630 Corporate hospitality expenses		G	6830 Bookkeeping costs
		6640 Entertainment expenses			6833 Remuneration paid to shareholders for rental or lease of their movable property
		6641 Other business expenses with limited deductibility (deductible portion)			6834 Remuneration paid to partners for rental or lease of their movable property, section 15 EStG (corresponds to special business income)
	GK	6642 Other business expenses with limited deductibility (non-deductible portion)	Other operating expenses (TC)	GK	6835 Rent of fixtures and fittings (movable assets)
		6643 Small gifts		GK	6836 Leases (movable assets)
	GK	6644 Non-deductible entertainment expenses		GK	6837 Expenses for temporary transfer of rights (licences, concessions)
	GK	6645 Non-deductible business expenses from advertising and corporate hospitality expenses		GK	6838 Expenses for rented or leased movable assets that must be added back under trade tax law
		6650 Employee travel expenses		GK	6840 Operating leases (movable assets)
	R	6652 (Account deleted) -59			6845 Tools and minor equipment
		6660 Employee travel expenses, accommodation costs	Other operating expenses (TC)		6850 Other operating supplies
		6663 Employee travel expenses, cost of travel			6854 Refunds by co-operatives to members
		6664 Employee travel expenses, additional subsistence costs		GK	6855 Incidental monetary transaction costs
		6668 Employee mileage reimbursement			6856 Expenses from shares in corporations, sections 3 no. 40, 3c EStG/section 8b(1,4) KStG
		6670 Business owner travel expenses		GK	6857 Costs to sell, section 3 no. 40 EStG/section 8b(2) KStG
	GK	6672 Business owner travel expenses (non-deductible portion)			6859 Environmental remediation and waste disposal expenses
		6673 Business owner travel expenses, cost of travel			6860 Non-deductible input tax
		6674 Business owner travel expenses, additional subsistence costs		K	6865 Non-deductible input tax, 7%
		6680 Business owner travel expenses, accommodation costs and incidental travel expenses			6871 Non-deductible input tax, 19%
	R	6685 (reserved account) -87			6875 Non-deductible half of supervisory board remuneration
		6688 Travel between home and workplace and travel to family home (deductible portion)			6876 Deductible supervisory board remuneration
	G	6689 Travel between home and workplace and travel to family home (non-deductible portion)		U	6880 Currency translation losses
		6690 Travel between home and workplace and travel to family home (credit balance)			6881 Currency translation losses (not s. 256a HGB)
		6691 Additional subsistence costs for double household			6883 Expenses from remeasurement of cash funds
Other operating expenses (TC)		6700 Selling and distribution expenses		U	AM 6884 Revenue from sales of tangible fixed assets, tax-exempt, section 4 no. 1a UStG (book loss)
		6710 Packaging materials			AM 6885 Revenue from sales of tangible fixed assets, 19% VAT (book loss)
		6740 Outgoing freight			R 6886 (reserved account) -87
		6760 Transport insurance		U	AM 6888 Revenue from sales of tangible fixed assets, tax-exempt, section 4 no. 1b UStG (book loss)
		6770 Selling commissions			6889 Revenue from sales of tangible fixed assets (book loss)
					6890 Revenue from sales of intangible fixed assets (book loss)

Balance sheet / profit and lost item	Program linkage	7 Other Revenue und Expenditure	Balance sheet / profit and lost item	Program linkage	7 Other Revenue und Expenditure
Income from long-term equity investments	GK	7000 Income from long-term equity investments	Other interest and similar income	K	7128 Interest income from early repayment of increased corporate income tax amount, section 38 KStG
		7004 Income from investments in partnerships (affiliated companies), s. 9 GewStG or s. 18 EStG			7129 Income similar to interest income from affiliated companies
		7005 Income from shares in corporations (long-term equity investments), s. 3 no. 40 EStG/ s. 8b(1) KStG			7130 Discounts received
		7006 Income from shares in corporations (affiliated companies), s. 3 no. 40 EStG/ s. 8b(1) KStG			7139 Discounts received from affiliated companies
		7008 Profit shares from industrial or self-employed partnerships, s. 9 GewStG or s. 18 EStG			7140 Tax-exempt interest income from discounting of provisions
		7009 Income from long-term equity investments in affiliated companies			7141 Interest income from the discounting of liabilities
					7142 Interest income from the discounting of provisions
					7143 Interest income from the discounting of provisions for pensions and similar/comparable obligations
					7144 Interest income from the discounting of provisions for pensions and similar/comparable obligations for offsetting under s. 246(2) HGB
					7145 Income from assets for offsetting in accordance with section 246(2) HGB
Income from other securities and long-term loans	GK	7010 Income from other securities and long-term loans	Other interest and similar income or interest and similar expenses	HB	
		7011 Income from long-term loans			
		7012 Income from long-term loans to affiliated companies			
		7013 Income from shares in partnerships (long-term financial assets)			
		7014 Income from shares in corporations (long-term equity investments), s. 3 no. 40 EStG/ s. 8b(1,4) KStG			
		7015 Income from shares in corporations (affiliated companies), s. 3 no. 40 EStG/ s. 8b(1) KStG (domestic corporations)			
		7016 Income from shares in partnerships (affiliated companies)			
		7017 Income from other long-term securities of corporations (affiliated companies)			
		7018 Income from other long-term securities of partnerships (affiliated companies)			
		7019 Income from other securities and long-term loans, from affiliated companies			
Other interest and similar income	K	7020 Interest and dividend income	Loss transfer	K	7190 Income from loss absorption
		7030 Compensation payments received as an outside shareholder			7192 Income from profits received under a profit pooling agreement
		7100 Other interest and similar income			
		7102 Tax-exempt accrued interest on corporate income tax credit under section 37 KStG			
		7103 Income from shares in corporations (current assets), s. 3 no. 40 EStG/ s. 8b(1,4) KStG			
		7104 Income from shares in corporations (affiliated companies), s. 3 no. 40 EStG/ s. 8b(1) KStG			
		7105 Interest income s. 233a AO, taxable			
		7106 Interest income s. 233a AO, tax-exempt (Schedule A KSt)			
		7107 Interest income s. 233a AO, s. 4(5b) EStG, tax-exempt			
		7109 Other interest and similar income from affiliated companies			
	GK	7110 Other interest income	Income from profits received under profit pooling, profit and loss transfer, or partial profit transfer agreements (parent)	GK	7194 Income from profits received under a profit and loss transfer or partial profit transfer agreement
		7115 Income from other securities and short-term loans			7200 Write-downs of long-term financial assets (permanent)
		7119 Other interest income from affiliated companies			
		7120 Income similar to interest income			
	GK		Write-downs of long-term financial assets and securities classified as current assets	HB	7201 Write-downs of long-term financial assets (not permanent)
					7204 Write-downs of long-term financial assets, s. 3 no. 40 EStG/ s. 8b(3) KStG (permanent)
					7207 Write-downs of long-term financial assets - affiliated companies
					7208 Expenses due to share of loss of industrial and independent partnerships, s. 8 GewStG or s. 18 EStG 8)
					7210 Write-downs of securities classified as current assets
					7214 Write-downs of securities classified as current assets, section 3 no. 40 EStG/section 8b(3) KStG
					7217 Write-downs of securities classified as current assets - affiliated companies
					7250 Write-downs of long-term financial assets due to section 6b EStG reserve
					7255 Write-downs of long-term financial assets due to section 6b EStG reserve, section 3 no. 40 EStG/section 8b(3) KStG
					R 7260 -99 (reserved account)
	GK		Interest and similar expenses	GK	7300 Interest and similar expenses
	GK			GK	7302 Non-tax-deductible other incidental charges related to taxes, section 4(5b) EStG
					7303 Tax-deductible other incidental charges related to taxes
					7304 Non-tax-deductible other incidental charges related to taxes

Balance sheet / profit and lost item	Program linkage	7 Other Revenue und Expenditure	Balance sheet / profit and lost item	Program linkage	7 Other Revenue und Expenditure
Interest and similar expenses	GK	7305 Interest expenses, section 233a AO, operating taxes	Profit transferred on the basis of profit pooling, profit and loss transfer, or partial profit transfer agreements		7392 Profit transferred on the basis of a profit pooling agreement
	GK	7306 Interest expenses, sections 233a to 237 AO, personal taxes			
	K	7307 Interest on discounting of increased corporate income tax amount section 38 KStG		K	7394 Profit transferred on the basis of a profit and loss transfer or partial profit transfer agreement
	GK	7308 Interest expenses, section 233a AO, section 4(5b) EStG		GK	7399 Profit shares transferred to silent partners, section 8 GewStG
	GK	7309 Interest expenses to affiliated companies	Extraordinary income		7400 Extraordinary income
	GK	7310 Interest expense on short-term debt			7401 Extraordinary income, classified as financial income
	G	7313 Non-deductible interest on long-term debt under section 4(4a) EStG (add-back)			7450 Extraordinary income, not classified as financial income
Interest and similar expenses	K	7316 Interest on shareholder loans			7451 Gains from mergers and reorganisations
	K	7317 Interest to shareholders with an equity interest of more than 25% or their related parties			7452 Gains from sales of significant long-term equity investments
	GK	7318 Interest on receivables and payables accounts			7453 Gains from sales of significant land
	GK	7319 Interest expenses on short-term liabilities to affiliated companies		HBÜ	7454 Gain on disposal or discontinuation of business activities, net of tax
	GK	7320 Interest expense on long-term debt			7460 Extraordinary income from the application of transitional provisions
	GK	7323 Amortisation of discount used for financing		HBÜ	7461 Extraordinary income from the application of transitional provisions (reversal of write-downs of tangible fixed assets)
	GK	7324 Amortisation of discount for financing fixed assets			7462 Extraordinary income from the application of transitional provisions (reversal of write-downs of long-term financial assets)
	GK	7325 Interest expenses for buildings classified as operating assets		HBÜ	7463 Extraordinary income from the application of transitional provisions (securities classified as current assets)
	GK	7326 Borrowing costs for fixed assets			7464 Extraordinary income from the application of transitional provisions (deferred taxes)
	GK	7327 Annuities and recurrent payments			7500 Extraordinary expenses
	G	7328 Interest expenses for the provision of capital by partners, section 15 EStG (corresponds to special business income)		HBÜ	7501 Extraordinary expenses, classified as financial expenses
Interest and similar expenses	GK	7329 Interest expenses on long-term liabilities to affiliated companies		HBÜ	7550 Extraordinary expenses, not classified as financial expenses
		7330 Expenses similar to interest expenses			7551 Losses from mergers and reorganisations
		7339 Expenses similar to interest expenses to affiliated companies	Extraordinary expenses		7552 Losses from extraordinary damage
	GK	7340 Discount expenses			7553 Restructuring and reorganisation costs
	GK	7349 Discount expenses to affiliated companies			7554 Losses from disposal or discontinuation of business activities, net of tax
	GK	7350 Interest and similar expenses, sections 3 no. 40, 3c EStG/section 8b(1,4) KStG		HBÜ	7560 Extraordinary expenses from the application of transitional provisions
	GK	7351 Interest and similar expenses to affiliated companies, sections 3 no. 40, 3c EStG/section 8b(1) KStG			7561 Extraordinary expenses from the application of transitional provisions (provisions for pensions)
		7355 Loan commissions and administrative cost contributions		HBÜ	7562 Extraordinary expenses from the application of transitional provisions (accounting conveniences)
		7360 Interest cost included in additions to pension provisions			7563 Extraordinary expenses from the application of transitional provisions (deferred taxes)
		7361 Interest expenses from the discounting of liabilities		HBÜ	7600 Corporate income tax
		7362 Interest expenses from the discounting of provisions			7603 Corporate income tax for prior years
		7363 Interest expenses from the discounting of provisions for pensions and similar/comparable obligations		HBÜ	7604 Corporate income tax refunds for prior years
Interest and similar expenses or Other interest and similar income	HB	7364 Interest expenses from the discounting of provisions for pensions and similar/comparable obligations for offsetting under s. 246(2) HGB			7607 Solidarity surcharge refunds for prior years
	HB	7365 Expenses from assets for offsetting in accordance with section 246(2) HGB	Taxes on income	K	7608 Solidarity surcharge
Interest and similar expenses	GK	7366 Interest expenses from the discounting of provisions, non-tax-deductible		K	7609 Solidarity surcharge for prior years
Cost of loss absorption (parent)	GK	7390 Cost of loss absorption		K	

Balance sheet / profit and lost item	Program linkage	7 Other Revenue und Expenditure	Balance sheet / profit and lost item	Program linkage	7 Other Revenue und Expenditure
Taxes on income	GK	7610 Trade tax			F 7751 Withdrawal from collectively held reserves (with breakdown for statement of changes in capital account)
	GK	7630 Withholding tax on investment income, 25%			7755 Income from capital decrease
	GK	R 7632 (Account deleted)	Income from capital decrease		
	GK	7633 Allowable solidarity surcharge on withholding tax on investment income, 25%	Appropriation to capital reserves under the rules governing simplified capital decreases		7760 Appropriation to capital reserves under the rules governing simplified capital decreases
	GK	7639 Deductible foreign withholding tax	Appropriation to legal reserve		7765 Appropriation to legal reserve
	GK	7640 Backpayments of trade tax for prior years	Transfers to reserve for shares in a parent or majority investor		7770 Transfers to reserve for capitalised own shares
	GK	7641 Backpayments and refunds of trade tax for prior years, section 4(5b) EStG			7773 Transfers to reserve for shares in a parent or majority investor
	GK	7642 Refunds of trade tax for prior years	Appropriation to reserves provided for by the articles of association		7775 Appropriation to reserves provided for by the articles of association
	GK	7643 Income from reversal of provisions for trade tax, section 4(5b) EStG	Appropriation to other revenue reserves		7780 Appropriation to other revenue reserves
		7644 Income from reversal of provisions for trade tax			F 7781 Appropriation to collectively held reserves (with breakdown for statement of changes in capital account)
	HB GK	7645 Expenses from additions to and reversals of deferred taxes			7785 Transfers to other revenue reserves (co-operatives)
	GK	7646 Expenses from additions to provisions for taxes for tax deferral (BStBK)			7790 Advance distribution
	GK	7648 Income from reversal of provisions for taxes for tax deferral (BStBK)			
	HB GK	7649 Income from additions to and reversals of deferred taxes			7795 Balance carried forward (income statement)
Other taxes		7650 Other taxes	Advance distribution/distribution resolved for the financial year		7800 (free text)
		7675 Excise tax	Carried forward		-99
		7678 Eco tax			R 7900 (reserved account)
		7680 Land tax			
		7685 Motor vehicle tax			
		7690 Backpayments of other taxes for prior years			
		7692 Refunds of other taxes for prior years			
		7694 Income from reversal of provisions for other taxes			
Retained profits or accumulated losses brought forward		7700 Retained profits brought forward after appropriation of net profit			
		F 7705 Retained profits brought forward after appropriation of net profit (with breakdown for statement of changes in capital accounts)			
Retained profits or accumulated losses brought forward		7720 Accumulated losses brought forward after appropriation of net profit			
		F 7725 Accumulated losses brought forward after appropriation of net profit (with breakdown for statement of changes in capital accounts)			
Withdrawals from capital reserves		7730 Withdrawals from capital reserves			
Withdrawals from revenue reserves, of which from legal reserve		7735 Withdrawals from legal reserve			
Withdrawals from revenue reserves, of which from reserve for treasury shares		7740 Withdrawals from reserve for capitalised own shares			
Withdrawals from reserve for shares in a parent or majority investor		7743 Withdrawals from reserve for shares in a parent or majority investor			
		7744 Withdrawals from other revenue reserves (co-operatives)			
Withdrawals from reserves provided for by the articles of association		7745 Withdrawals from reserves provided for by the articles of association			
Withdrawals from other revenue reserves		7750 Withdrawals from other revenue reserves			

Balance sheet / profit and lost item	Program linkage	8	Balance sheet / profit and lost item	Program linkage	8
Other operating expenses (TC)		8000 (free text) -99			

Balance sheet / profit and lost item	Program linkage	9 Carry-forward, Capital and Statistical Accounts	Balance sheet / profit and lost item	Program linkage	9 Carry-forward, Capital and Statistical Accounts
		S 9000 Balances brought forward, G/L accounts F 9001 Balances brought forward -07 S 9008 Balances brought forward, receivables S 9009 Balances brought forward, payables F 9060 Open items, 1990 F 9069 Open items, 1999 F 9070 Open items, 2000 F 9071 Open items, 2001 F 9072 Open items, 2002 F 9073 Open items, 2003 F 9074 Open items, 2004 F 9075 Open items, 2005 F 9076 Open items, 2006 F 9077 Open items, 2007 F 9078 Open items, 2008 F 9079 Open items, 2009 F 9080 Open items, 2010 F 9081 Open items, 2011 F 9082 Open items, 2012 F 9083 Open items, 2013 F 9084 Open items, 2014 F 9085 Open items, 2015 R 9086 (reserved account) -89 F 9090 Aggregate carryforwards account F 9091 Open items, 1991 F 9092 Open items, 1992 F 9093 Open items, 1993 F 9094 Open items, 1994 F 9095 Open items, 1995 F 9096 Open items, 1996 F 9097 Open items, 1997 F 9098 Open items, 1998 F 9101 Selling days F 9102 Number of cash customers F 9103 Number of employees F 9104 Unpaid persons F 9105 Sales staff F 9106 Business premises m2 F 9107 Sales area m2 9111 Reclassification of loans to maturity acccounts (BWA-form 15) F 9116 Number of invoices F 9117 Number of credit customers, monthly F 9118 Number of credit customers, cumulative 9120 Expansion investments F 9130 Number of employees F 9131 Effective number of hours worked 9135 Orders received in financial year 9140 Order books F 9141 Limited partner variable capital F 9142 Variable capital - limited partner share R 9143 (reserved account) -45 F 9146 General partner variable capital - transfer of reserve under section 6b EStG F 9147 Limited partner variable capital - transfer of reserve under section 6b EStG R 9148 (reserved account) -49 F 9150 Fixed capital - other capital account adjustments, general partner			F 9151 Variable capital - other capital account adjustments, general partner F 9152 Accumulated loss carryforward account - other capital account adjustments, general partner F 9153 Capital account III - other capital account adjustments, general partner F 9154 Unpaid uncalled contributions to general partner capital - other capital account adjustments, general partner F 9155 Allocation account for call obligations - other capital account adjustments, general partner R 9156 (reserved account) -59 F 9160 Limited partner capital - other capital account adjustments, limited partner F 9161 Variable capital - other capital account adjustments, limited partner F 9162 Loss adjustment account - other capital account adjustments, limited partner F 9163 Capital account III - other capital account adjustments, limited partner F 9164 Unpaid uncalled contributions to limited partner capital - other capital account adjustments, limited partner F 9165 Allocation account for call obligations - other capital account adjustments, limited partner R 9166 (reserved account) -69 F 9170 Fixed capital - transfers, general partner F 9171 Variable capital - transfers, general partner F 9172 Accumulated loss carryforward account - transfers, general partner F 9173 Capital account III - transfers, general partner F 9174 Unpaid uncalled contributions to general partner capital - transfers, general partner F 9175 Allocation account for call obligations - transfers, general partner R 9176 (reserved account) -79 F 9180 Limited partner capital - transfers, limited partner F 9181 Variable capital - transfers, limited partner F 9182 Loss adjustment account - transfers, limited partner F 9183 Capital account III - transfers, limited partner F 9184 Unpaid uncalled contributions to limited partner capital - transfers, limited partner F 9185 Allocation account for call obligations - transfers, limited partner R 9186 (reserved account) -88 9189 Allocation account for transfers between partner capital accounts F 9190 Contra account for statistical quantity units, accounts 9101-9107 and accounts 9116-9118 9199 Contra account for accounts 9120, 9135-9140 F 9200 Number of employees

Balance sheet / profit and lost item	Program linkage	9 Carry-forward, Capital and Statistical Accounts	Balance sheet / profit and lost item	Program linkage	9 Carry-forward, Capital and Statistical Accounts
		F 9201 Statistical accounts for balance sheet/ management accounting ratios and indicators F 9209 Contra account for 9200 9210 Direct labour costs 9219 Contra account for 9210 HB F 9220 Subscribed capital in DM (art. 42(3) s. 1 EGHGB) HB F 9221 Subscribed capital in Euros (art. 42(3) s. 2 EGHGB) HB F 9229 Contra account for 9220-9221 9230 Building cost subsidies 9232 Investment grants 9234 Investment subsidies 9239 Contra account for accounts 9230-9238 9240 Investment liabilities in trade payables 9241 Investment liabilities from tangible fixed asset purchases in trade payables 9242 Investment liabilities from intangible fixed asset purchases in trade payables 9243 Investment liabilities from long-term financial asset purchases in trade payables 9244 Contra account for accounts 9240-9243 9245 Receivables from tangible fixed asset sales in other assets 9246 Receivables from intangible fixed asset sales in other assets 9247 Receivables from long-term financial asset sales in other assets 9249 Contra account for accounts 9245-9247 R 9250 (reserved account) R 9255 (reserved account) R 9259 (reserved account) 9260 Short-term provisions 9262 Medium-term provisions 9264 Long-term provisions, excluding pensions 9269 Contra account for accounts 9260-9268 9270 Contra account for 9271-9279 (debit entries) 9271 Contingent liabilities from the issuance and transfer of bills 9272 Contingent liabilities to affiliated companies from the issuance and transfer of bills 9273 Contingent liabilities from guarantees, bill and cheque guarantees 9274 Contingent liabilities to affiliated companies from guarantees, bill and cheque guarantees 9275 Contingent liabilities from warranties 9276 Contingent liabilities to affiliated companies from warranties 9277 Contingent liabilities from the granting of security for third-party liabilities 9278 Contingent liabilities to affiliated companies from the granting of security for third-party liabilities 9279 Contingent liabilities from assets held in trust 9280 Contra account for 9281-9286 9281 Obligations arising from rental agreements and leases 9282 Obligations to affiliated companies arising from rental agreements and leases			9283 Other obligations under section 285 no. 3a HGB 9284 Other obligations to affiliated companies under section 285 no. 3a HGB 9285 Statistical account for the upper limit value, set up for the representation of the ABC-analysis of the annual audit programs 9286 Statistical account for the lower limit value, set up for the representation of the ABC-analysis of the annual audit programs EÜR 9287 Interest for postings via receivables, section 4(3) EStG EÜR 9288 Dunning fees for postings via receivables, section 4(3) EStG EÜR 9289 Contra account for 9287 and 9288 9290 Statistical account for tax-exempt out-of-pocket expenses 9291 Contra account for 9290 9292 Statistical account for third-party funds 9293 Contra account for 9292 9295 Contributions by silent partners 9297 Tax adjustment item F 9300 Statistical accounts for balance sheet/ management accounting ratios and indicators -20 F 9326 Statistical accounts for balance sheet/ management accounting ratios and indicators -43 F 9346 Statistical accounts for balance sheet/ management accounting ratios and indicators -49 F 9357 Statistical accounts for balance sheet/ management accounting ratios and indicators -60 F 9365 Statistical accounts for balance sheet/ management accounting ratios and indicators -67 F 9371 Statistical accounts for balance sheet/ management accounting ratios and indicators -72 9390 Account for special accounting standards (values 1) 9391 Account for special accounting standards (values 2) 9392 Account for special accounting standards (values 3) 9393 Account for special accounting standards (values 4) 9394 Contra account for special accounting standards (values) F 9395 Account for special accounting standards (quantity 1) F 9396 Account for special accounting standards (quantity 2) F 9397 Account for special accounting standards (quantity 3) F 9398 Account for special accounting standards (quantity 4) F 9399 Contra account for special accounting standards (quantity) F 9400 Private withdrawals, general, Ip - 09 F 9410 Private taxes, Ip - 19 F 9420 Special personal deductions, partly deductible, Ip - 29 F 9430 Special personal deductions, fully deductible, Ip - 39 F 9440 Non-cash benefits, donations, Ip - 49

Balance sheet / profit and lost item	Program linkage	9 Carry-forward, Capital and Statistical Accounts	Balance sheet / profit and lost item	Program linkage	9 Carry-forward, Capital and Statistical Accounts
		F 9450 Extraordinary expenses, lp - 59			F 9804 Collectively held reserves - transfers
		F 9460 Cost of real estate, lp - 69			F 9805 Retained profits/ accumulated losses brought forward - transfers
		F 9470 Income from real estate, lp - 79		SB	F 9806 Attributable share of net income/net loss for financial year - per partner
		F 9480 Non-cash withdrawals, lp - 89		SB	F 9807 Attributable share of net retained profits/net accumulated losses - per partner
		F 9489 Non-cash withdrawals, lp10			F 9808 Contra account for attributable share of net income/net loss for financial year
		F 9490 Private contributions, lp - 99		SB	F 9809 Contra account for attributable share of net retained profits/net accumulated losses
		F 9500 Allocation to account 2000 - 09, gp - 09		SB	F 9810 Capital accounts III, gp - 19
		F 9510 Allocation to account 2010 - 19, gp - 19			F 9820 Accumulated loss carryforward account, gp
		F 9520 Allocation to account 2020 - 29, gp - 29			F 9830 Allocation account for call obligations, gp
		F 9530 Allocation to account 9810 - 19, gp - 39			F 9840 Capital accounts III, lp - 49
		F 9540 Allocation to account 0060 - 69, gp - 49			F 9850 Allocation account for call obligations, lp - 59
		F 9550 Allocation to account 2050 - 59, lp - 59			F 9860 Call obligations of general partners, gp - 69
		F 9560 Allocation to account 2060 - 69, lp - 69			F 9870 Call obligations of limited partners, lp - 79
		F 9570 Allocation to account 2070 - 79, lp - 79			9880 Special reserve for capitalised own shares
		F 9580 Allocation to account 9820 - 29, gp - 89			9882 Special reserve for recognised accounting conveniences
		F 9590 Allocation to account 0080 - 89, lp - 99			F 9883 Withdrawals by general partners not covered by capital contributions
		F 9600 Name of partner, gp - 09		HBÜ	F 9884 Withdrawals by limited partners not covered by capital contributions
		F 9610 Remuneration of work performed, gp - 19			F 9885 Allocation account for withdrawals by general partners not covered by capital contributions
		F 9620 Management bonus, gp - 29			F 9886 Allocation account for withdrawals by limited partners not covered by capital contributions
		F 9630 Loan interest, gp - 39			9887 Partners' tax expense
		F 9640 Transfer for use, gp - 49			9889 Contra account for 9887
		F 9650 Other remuneration, gp - 59			9890 Statistical account for profit markup under sections 6b, 6c and 7g EStG old version (credit balance)
		F 9660 Other remuneration, gp - 69			9891 Statistical account for profit markup under sections 6b, 6c and 7g EStG old version (debit balance) - Contra account for 9890
		F 9670 Other remuneration, gp - 79			9893 VAT in receivables at general VAT rate (cash basis accounting)
		F 9680 Other remuneration, gp - 89		EÜR	9894 VAT in receivables at reduced VAT rate (cash basis accounting)
		F 9690 Residual allocation, gp - 99		EÜR	9895 Contra account 9893-9894 for allocation of VAT (cash basis accounting)
		F 9700 Name of partner, lp - 09			9896 Input tax in liabilities at general VAT rate (cash basis accounting)
		F 9710 Remuneration of work performed, lp - 19		EÜR	9897 Input tax in liabilities at reduced VAT rate (cash basis accounting)
		F 9720 Management bonus, lp - 29		EÜR	9899 Contra account 9896-9897 for allocation of input tax (cash basis accounting)
		F 9730 Loan interest, lp - 39		EÜR	9910 Contra account for reduction in withdrawals, section 4(4a) EStG
		F 9740 Transfer for use, lp - 49		SB	9911 Reduction in withdrawals, section 4(4a) EStG (credit balance)
		F 9750 Other remuneration, lp - 59		SB	9912 Increase in withdrawals, section 4(4a) EStG
		F 9760 Other remuneration, lp - 69		SB	9913 Contra account for increase in withdrawals, section 4(4a) EStG (credit balance)
		F 9770 Other remuneration, lp - 79		SB	
		F 9780 Allocation to account 9840 - 49, lp - 89			
		F 9790 Remaining allocation, lp - 99			
		R 9800 Reconciliation total account for the import of accounting records -01			
		F 9802 Collectively held reserves - other capital account adjustments			
		F 9803 Retained profits/ accumulated losses brought forward - other capital account adjustments			

Balance sheet / profit and lost item	Program linkage	9 Carry-forward, Capital and Statistical Accounts	Balance sheet / profit and lost item	Program linkage	9 Carry-forward, Capital and Statistical Accounts
		R 9916 (reserved account) -17			
Trade receivables		9960 Valuation adjustment, trade receivables			
Other liabilities		9961 Valuation adjustment, other liabilities			
Cash-in-hand, central bank balances, bank balances and cheques		9962 Valuation adjustment, bank balances			
Liabilities to banks		9963 Valuation adjustment, liabilities to banks			
Trade payables		9964 Valuation adjustment, trade payables			
Other receivables and other assets		9965 Valuation adjustment, other assets			
	GK	9970 Investment deduction section 7g(1) EStG, off-balance sheet (debit balance)			
		9971 Investment deduction section 7g(1) EStG, off-balance sheet (credit balance) - contra account for 9970			
	GK	9972 Add-back of investment deduction, section 7g(2) EStG, off-balance sheet (credit balance)			
		9973 Add-back of investment deduction, section 7g(2) EStG, off-balance sheet (debit balance) – contra account for 9972			
		9974 Reversal, section 7g(3), (4) EStG, and increase of investment deduction in previous deduction year			
		9975 Reversal, section 7g(3), (4) EStG, and increase of investment deduction in previous deduction year – contra account for 9974			
	G	9976 Non-deductible interest expenses under section 4h EStG (credit balance)			
		9977 Non-deductible interest expenses under section 4h EStG (debit balance) - contra account for 9976			
	G	9978 Deductible interest expenses from prior years under section 4h EStG (debit balance)			
		9979 Deductible interest expenses from prior years under section 4h EStG (credit balance) - contra account for 9978			
		9980 Allocation of debit entry to liability accounts			
		9981 Allocation account for allocation of debit entry to liability accounts			
		9982 Allocation of credit entry to liability accounts			
		9983 Allocation account for allocation of credit entry to liability accounts			
	HB GK	9984 Adjustment of profit under section 60(2) EStDV – increase in accounting profit due to credit entry – reduction in accounting profit due to debit entry			
	HB	9985 Contra account for 9984			
		9986 Profit attributable to debt			
		9987 Retrospective restatement			
		9989 Contra account for 9986 - 9988			