

DATEV Account Chart

Standard Chart of Accounts SKR 04

Valid for 2016



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

Balance sheet / profit and lost item	Program linkage	0 Capital Assets Accounts	Balance sheet / profit and lost item	Program linkage	0 Capital Assets Accounts
Other equipment, operating and office equipment		0690 Other operating and office equipment	Loans to other long-term investees and investors		0880 Loans to other long-term investees and investors
Prepayments and assets under construction		0700 Prepayments and assets under construction	Long-term securities		0883 Loans to other long-term investees or investors, partnerships
		0705 Prepayments for land and land rights without buildings			0885 Loans to other long-term investees or investors, corporations
		0710 Commercial, industrial and other buildings under construction			0900 Long-term securities
		0720 Prepayments on commercial, industrial and other buildings on own land and land rights	0910 Securities with profit participation rights that are subject to the partial income system		
		0725 Residential buildings under construction	0920 Fixed-income securities		
		0735 Prepayments on residential buildings on own land and land rights	0930 Other loans		
		0740 Commercial, industrial and other buildings under construction	0940 Loans		
		0750 Prepayments on commercial, industrial and other buildings on third-party land	0960 Loans to shareholders/partners		
		0755 Residential buildings under construction	0961 Loans to GmbH shareholders		
		0765 Prepayments on residential buildings on third-party land	0962 Loans to general partners		
		0770 Technical equipment and machinery under construction	0963 Loans to limited partners		
		0780 Prepayments on technical equipment and machinery	0964 Loans to silent partners		
		0785 Other equipment, operating and office equipment under construction	0970 Loans to related parties		
		0795 Prepayments on other equipment, operating and office equipment	0980 Long-term shares in cooperatives		
Shares in affiliated companies		0800 Shares in affiliated companies (fixed assets)	0990 Long-term pension liability claims from life insurance policies		
		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			
Loans to affiliated companies		0810 Loans to affiliated companies			
		0813 Loans to affiliated companies, partnerships			
		0814 Loans to affiliated companies, corporations			
		0815 Loans to affiliated companies, sole proprietorships			
Other long-term equity investments		0820 Other long-term equity investments			
		0829 Investment by a GmbH & Co. KG in a general partner GmbH			
Other long-term equity investments		0830 Typical silent partnerships			
		0840 Atypical silent partnerships			
		0850 Investments in corporations			
		0860 Investments in partnerships			

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	<div>EUR</div> <div>EUR</div> <div>EUR</div> <div>EUR</div> <div>EUR</div> <div>EUR</div>	1000 Inventories of raw materials, -39 consumables and supplies	Trade receivables		1246 Specific valuation allowances on receivables due within 1 year
Work in progress		1040 Work in progress (inventories) -49	Trade receivables or Other liabilities		1247 Specific valuation allowances on receivables due after more than 1 year
Construction contracts in progress		1050 Unfinished goods -79			1248 Global valuation allowance on receivables due within 1 year
		1080 Services in progress -89	Trade receivables		1249 Global valuation allowance on receivables due after more than 1 year
Orders in progress		1090 Construction contracts in progress -94			Trade receivables or Other liabilities
Finished goods and merchandise		1095 Orders in progress -99	Trade receivables		
		1100 Finished goods and -09 merchandise (inventories)			F 1255 – due after more than 1 year
		1110 Finished goods (inventories) -39	Trade receivables or Other liabilities		1258 Contra account for other assets if posted via receivables account
Prepayments (inventories)		1140 Merchandise inventories -79			1259 Contra account 1221-1229, 1240-1245, 1250-1257, 1270-1279, 1290-1297 if allocated to receivables account
		1180 Prepayments for inventories	Receivables from affiliated companies or Liabilities to affiliated companies		1260 Receivables from affiliated companies
		AV 1181 Prepayments, 7% input tax			1261 – due within 1 year
		R 1182 (reserved account) -83			1265 – due after more than 1 year
AV 1184 Prepayments, 16% input tax		1266 Bills receivable from affiliated companies			
Payments received on account of orders (deducted from assets on the face of the balance sheet)		AV 1185 Prepayments, 15% input tax	Receivables from affiliated companies		1267 – due within 1 year
		AV 1186 Prepayments, 19% input tax			1268 – due after more than 1 year
Trade receivables or Other liabilities		1190 Payments received on account of orders (deducted from inventories on the face of the balance sheet)	Receivables from other long-term investees and investors or Liabilities to other long-term investees and investors		1269 Bills receivable from affiliated companies, eligible for discount with central bank
		S 1200 Trade receivables			F 1270 Trade receivables from affiliated companies
		R 1201 Trade receivables -06			F 1271 – due within 1 year
		F 1210 Trade receivables, no separate -14 receivables/payables accounting			F 1275 – due after more than 1 year
		F 1215 Trade receivables at general VAT rate or of a VAT-exempt small business (cash basis accounting)			1276 Valuation allowances on receivables from affiliated companies due within 1 year
		F 1216 Trade receivables at reduced VAT rate (cash basis accounting)			1277 Valuation allowances on receivables from affiliated companies due after more than 1 year
		F 1217 Tax-exempt or untaxed trade receivables (cash basis accounting)			1280 Receivables from other long-term investees and investors
		F 1218 Trade receivables at average rates under section 24 UStG (cash basis accounting)			1281 – due within 1 year
		F 1219 Contra account 1215-1218 if receivables are classified by tax rates (cash basis accounting)			1285 – due after more than 1 year
		F 1220 Receivables under section 11(1) sentence 2 EStG for section 4/3 EStG			1286 Bills receivable from other long-term investees and investors
		F 1221 Trade receivables, no separate receivables/payables accounting – due within 1 year			1287 – due within 1 year
		F 1225 – due after more than 1 year			1288 – due after more than 1 year
		F 1230 Bills receivable			1289 Bills receivable from other long-term investees and investors, eligible for discount with central bank
		F 1231 – due within 1 year			F 1290 Trade receivables from other long-term investees and investors
		F 1232 – due after more than 1 year			F 1291 – due within 1 year
		F 1235 Bills receivable, eligible for discount with central bank			F 1295 – due after more than 1 year
F 1240 Doubtful receivables					
F 1241 – due within 1 year					
F 1245 – 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
Receivables from other long-term investees and investors		1296 Valuation allowances on receivables from other long-term investees and investors due within 1 year	Other receivables and other assets		1351 – due within 1 year
Unpaid contributions to subscribed capital		1297 Valuation allowances on receivables from other long-term investees and investors due after more than 1 year			1355 – due after more than 1 year
Unpaid supplementary calls		1298 Unpaid called contributions to subscribed capital (receivables)			1360 Loans
Other receivables and other assets		1299 Supplementary calls (receivables; contra account 2929)	Other receivables and other assets or Other liabilities		1361 – due within 1 year
		1300 Other assets			1365 – due after more than 1 year
		1301 Other assets – due within 1 year	Other receivables and other assets	U	1369 Receivables from health insurance funds from Act on Reimbursement of Employers' Expenses (AAG)
		1305 Other assets – due after more than 1 year	Other receivables and other assets or Other liabilities	U	1370 Items in transit
		1307 Receivables from GmbH shareholders			1374 Third-party funds
		1308 – due within 1 year	Other receivables and other assets		1375 Consignment goods accounts
		1309 – due after more than 1 year			F 1376 Subsequently deductible input tax, section 15a(2) UStG
		1310 Receivables from executive board members and managing directors			F 1377 Repayable input tax, section 15a(2) UStG
		1311 Receivables from executive board members and managing directors – due within 1 year	Excess of plan assets over pension liability or Provisions for pensions and similar obligations	HB	1378 Pension liability insurance claims
		1315 Receivables from executive board members and managing directors – due after more than 1 year	Other receivables and other assets		1380 Long-term assets for the settlement of provisions for pensions and similar obligations
		1317 Receivables from general partners			1381 Long-term assets for offsetting provisions for pensions and similar obligations in accordance with section 246(2) HGB
		1318 – due within 1 year	Excess of plan assets over pension liability or Other provisions	HB	1382 Assets to settle obligations comparable to post-employment benefits
		1319 – due after more than 1 year			1383 Assets for offsetting with obligations comparable to post-employment benefits under s. 246(2) of the HGB
Other receivables and other assets		1320 Receivables from supervisory and advisory board members	Other receivables and other assets		1390 GmbH shares held for sale
		1321 Receivables from supervisory and advisory board members – due within 1 year			1391 Receivables from project consortiums
		1325 Receivables from supervisory and advisory board members – due after more than 1 year			1393 Profit participation rights
		1327 Receivables from limited partners and atypical silent partners			1394 Supplementary payments or additional contributions receivable
		1328 – due within 1 year			1395 Shares in cooperatives held for sale
		1329 – due after more than 1 year	Other receivables and other assets or Other liabilities	U	F 1396 Subsequently deductible input tax, section 15a(1) UStG, movable assets
Other receivables and other assets		1330 Receivables from other shareholders		U	F 1397 Repayable input tax, section 15a(1) UStG, movable assets
		1331 Receivables from other shareholders - due within 1 year		U	F 1398 Subsequently deductible input tax, section 15a(1) UStG, immovable property
		1335 Receivables from other shareholders – due after more than 1 year		U	F 1399 Repayable input tax, section 15a(1) UStG, immovable property
		1337 Receivables from typical silent partners		U	S 1400 Deductible input tax
		1338 – due within 1 year		U	S 1401 Deductible input tax, 7%
		1339 – due after more than 1 year		U	S 1402 Deductible input tax on intra-European Union acquisitions
		1340 Receivables from employees (payroll)		U	R 1403 (reserved account)
		1341 – due within 1 year			S 1404 Deductible input tax on intra-European Union acquisitions, 19%
		1345 – due after more than 1 year			R 1405 (reserved account)
		1349 Occupational pension and other post-employment benefit entitlements (partners)			S 1406 Deductible input tax, 19%
Other receivables and other assets		1350 Security deposits		U	

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 or Other liabilities	U	S 1407 Deductible input tax under section 13b UStG, 19%		EUR	1481 Reversal of input tax from previous year, section 4/3 EStG
	U	S 1408 Deductible input tax under section 13b UStG		EUR	1482 Input tax from investments, section 4/3 EStG
		R 1409 (reserved account)		EUR	1483 Contra account for input tax, average rates, section 4(3) EStG
		S 1410 Input tax allocation accounts	Other receivables and other assets or Other liabilities	U	F 1484 Input tax, general average rates, VAT return line 63
		S 1411 Input tax allocation account, 7%		EUR	F 1485 Allocation account for determination of taxable profit under section 4/3 EStG, recognised in profit or loss
		S 1412 Allocation account for input tax on intra-European Union acquisitions		EUR	F 1486 Allocation account for determination of taxable profit under section 4/3 EStG, not recognised in profit or loss
		S 1413 Allocation account for input tax on intra-European Union acquisitions, 19%		EUR	1487 Current assets in accordance with section 4(3) sentence 4 EStG
		R 1414 (reserved account) -15		EUR	F 1490 Allocation account for cash-basis VAT accounting
		S 1416 Input tax allocation account, 19%			F 1495 Allocation account for payments received on account of orders if posted via receivables account
		S 1417 Input tax allocation accounts under sections 13a/13b UStG	Other receivables and other assets or Other liabilities		F 1498 Cost centre reconciliation account
		R 1418 (reserved account)	Other liabilities		1500 Shares in affiliated companies (current assets)
		S 1419 Input tax allocation account under sections 13a/13b UStG, 19%			1504 Shares in parent or in majority investor
Other receivables and other assets		1420 VAT receivables			R 1505 (Account deleted)
Other receivables and other assets or Other liabilities		1421 VAT receivables, current year	Other receivables and other assets or Other liabilities		1510 Other securities
Other receivables and other assets		1422 VAT receivables, previous year	Shares in affiliated companies (current assets)		1520 Finance bills
		1425 VAT receivables, earlier years			1525 Other securities subject to immaterial changes in value
		1427 Receivables from excise duties paid			1530 Securities investments (short-term cash management)
Other receivables and other assets or Other liabilities	U	S 1431 Deductible input tax for withdrawal of goods from a VAT warehouse	Treasury shares		F 1550 Cheques
	U	S 1432 Deductible input tax for intra-European Union acquisition of new vehicles from suppliers without VAT identification number	Other securities classified as current assets		F 1600 Cash-in-hand
	U	F 1433 Acquisition tax liability			F 1610 Petty cash 1
		S 1434 Input tax deductible in following period/year			F 1620 Petty cash 2
Other receivables and other assets		1435 Receivables from trade tax overpayments	Cash-in-hand, central bank balances, bank balances and cheques		F 1700 Bank (Postbank)
Other receivables and other assets or Other liabilities	U	S 1436 Input tax from acquisition as last purchaser in a triangular transaction			
		R 1437 (reserved account) -39			
Other receivables and other assets		1440 Tax refund claims against other countries	Cash-in-hand, central bank balances, bank balances and cheques or Liabilities to banks		F 1710 Bank (Postbank 1)
		1450 Reclaimed corporate income tax			F 1720 Bank (Postbank 2)
		1452 Corporation tax credit under section 37 KStG – due within 1 year			F 1730 Bank (Postbank 3)
		1453 – due after more than 1 year			F 1780 LZB (Bundesbank regional office) balances
		F 1456 Receivables from tax authorities for construction withholding tax remitted			F 1790 Central bank balances
		1457 Receivables from Bundesagentur für Arbeit			F 1800 Bank
Other receivables and other assets or Other liabilities		F 1460 Cash in transit			F 1810 Bank 1
	EUR	1480 Contra account for input tax, section 4/3 EStG			F 1820 Bank 2
					F 1830 Bank 3
					F 1840 Bank 4
					F 1850 Bank 5

Balance sheet / profit and lost item	Program linkage	1 Current Assets Accounts	Balance sheet / profit and lost item	Program linkage	1 Current Assets Accounts
Cash-in-hand, central bank balances, bank balances and cheques or Liabilities to banks		R 1889 (reserved account)			
Liabilities to banks or Cash-in-hand, central bank balances, bank balances and cheques		1890 Cash investments, short-term cash management (not contained in cash funds)			
Prepaid expenses	SB	1895 Liabilities to banks (not included in cash funds)			
	SB	1900 Prepaid expenses			
		1920 Customs and excise duties relating to inventories and recognised as expenses			
		1930 Value added tax relating to prepayments and recognised as expenses			
		1940 Discount			
Deferred tax assets	HB	1950 Deferred tax assets			

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 - 09 F 2010 Variable capital, gp - 19 F 2020 Partner loans, gp - 29 F 2050 Limited partner capital, lp - 59 F 2060 Loss adjustment account, lp - 69 F 2070 Partner loans, lp - 79 F 2100 Private withdrawals, general, gp - 09 F 2110 Private withdrawals, general, gp - 19 F 2120 Private withdrawals, general, gp - 29 F 2130 Non-cash withdrawals, gp - 39 F 2140 Non-cash withdrawals, gp - 49 F 2150 Private taxes, gp - 59 F 2160 Private taxes, gp - 69 F 2170 Private taxes, gp - 79 F 2180 Private contributions, gp - 89 F 2190 Private contributions, gp - 99 F 2200 Special personal deductions, - 09 partly deductible, gp F 2210 Special personal deductions, - 19 partly deductible, gp F 2220 Special personal deductions, - 29 partly deductible, gp F 2230 Special personal deductions, - 39 fully deductible, gp F 2240 Special personal deductions, - 49 fully deductible, gp F 2250 Non-cash benefits, donations, - 59 gp F 2260 Non-cash benefits, donations, - 69 gp F 2270 Non-cash benefits, donations, - 79 gp F 2280 Extraordinary expenses, gp - 89 F 2290 Extraordinary expenses, gp - 99 F 2300 Cost of real estate, gp - 09 F 2310 Cost of real estate, gp - 19 F 2320 Cost of real estate, gp - 29 F 2330 Cost of real estate, gp - 39 F 2340 Cost of real estate, gp -48 2349 Cost of real estate, gp (VAT key possible) F 2350 Income from real estate, gp - 59 F 2360 Income from real estate, gp - 69 F 2370 Income from real estate, gp 1 -79			F 2380 Income from real estate, gp - 89 F 2390 Income from real estate, gp -98 2399 Income from real estate, gp (VAT key possible) F 2500 Private withdrawals, general, lp - 09 F 2510 Private withdrawals, general, lp - 19 F 2520 Private withdrawals, general, lp - 29 F 2530 Non-cash withdrawals, lp - 39 F 2540 Non-cash withdrawals, lp - 49 F 2550 Private taxes, lp - 59 F 2560 Private taxes, lp - 69 F 2570 Private taxes, lp - 79 F 2580 Private contributions, lp - 89 F 2590 Private contributions, lp - 99 F 2600 Special personal deductions, - 09 partly deductible, lp F 2610 Special personal deductions, - 19 partly deductible, lp F 2620 Special personal deductions, - 29 partly deductible, lp F 2630 Special personal deductions, - 39 fully deductible, lp F 2640 Special personal deductions, - 49 fully deductible, lp F 2650 Non-cash benefits, donations, - 59 lp F 2660 Non-cash benefits, donations, - 69 lp F 2670 Non-cash benefits, donations, - 79 lp F 2680 Extraordinary expenses, lp - 89 F 2690 Extraordinary expenses, lp - 99 F 2700 Cost of real estate, lp - 09 F 2710 Cost of real estate, lp - 19 F 2720 Cost of real estate, lp - 29 F 2730 Cost of real estate, lp - 39 F 2740 Cost of real estate, lp - 49 F 2750 Income from real estate, lp - 59 F 2760 Income from real estate, lp - 69 F 2770 Income from real estate, lp - 79 F 2780 Income from real estate, lp - 89 F 2790 Income from real estate, lp - 99 2900 Subscribed capital 2901 Paid-up shares of remaining members of co-operatives
			Subscribed capital (corporations)	K	

Balance sheet / profit and lost item	Program linkage	2 Proprietary Capital Accounts	Balance sheet / profit and lost item	Program linkage	2 Proprietary Capital Accounts
		2902 Paid-up shares of withdrawing members of co-operatives	Other revenue reserves	HBÜ K	2967 Deferred taxes (revenue reserves credit balance) from items taken directly to equity
		2903 Paid-up shares of co-operatives, cancelled shares		HBÜ K	2968 Deferred taxes (revenue reserves debit balance) from items taken directly to equity
		2906 Unpaid and due shares in co-operatives, recorded		HBÜ K	2969 Deferred income (revenue reserves debit balance) from items taken directly to equity
		2907 Contra account for unpaid and due shares in co-operatives, recorded			
Subscribed capital (corporations)	K	2908 Capital increase from reserves or retained earnings	Retained profits brought forward or Accumulated losses brought forward	K	2970 Retained profits brought forward before appropriation of net profit
Treasury shares, deducted from subscribed capital on the face of the balance sheet	K	2909 Purchased treasury shares			F 2975 Retained profits brought forward before appropriation of net profit (with breakdown for statement of changes in 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)			F 2977 Accumulated losses brought forward before appropriation of net profit (with breakdown for statement of changes in capital accounts)
Capital reserves	K	2920 Capital reserves	Retained profits brought forward or Accumulated losses brought forward	K	2978 Accumulated losses brought forward before appropriation of net profit
	K	2925 Capital reserves from issuance of shares above par or notional amount			
	K	2926 Capital reserves from issuance of convertible bonds and options to acquire shares	Net retained profits/net accumulated losses (balance sheet)	K	2979 Balance carried forward (balance sheet)
	K	2927 Capital reserves from additional payments as consideration for preferential rights for shares	Special tax-allowable reserves		2980 Special tax-allowable reserves, untaxed reserves
	K	2928 Other additional capital contributions			2981 Special tax-allowable reserves under section 6b EStG
	K	2929 Supplementary calls (contra account 1299)			2982 Special tax-allowable reserves under EStR
Legal reserve	K	2930 Legal reserve		SB	2988 Reserve for investment grants
Reserve for shares in a parent or majority investor		2935 Reserve for shares in a parent or majority investor			2989 Special tax-allowable reserves under section 52(16) EStG
		2937 Other revenue reserves (co-operatives)			2990 Special tax-allowable reserves, accelerated tax depreciation and write-downs
Reserve for treasury shares (corporations only)		R 2940 (reserved account)			2993 Special tax-allowable reserves under section 7g(2) EStG new version
Reserves provided for by the articles of association	K	2950 Reserves provided for by the articles of association	Other special reserves	SB	2995 Adjustment item for withdrawals, s. 4g EStG
		F 2959 Collectively held reserves (with breakdown for statement of changes in capital accounts)	Special tax-allowable reserves		2997 Special tax-allowable reserves under section 7g(5) EStG
Other revenue reserves	K	2960 Other revenue reserves	Special reserve for investment grants and subsidies	HB	2999 Special reserves for investment grants and subsidies
	K	2961 Other revenue reserves from the purchase of treasury shares			
	K	2962 Equity component of reversals of write-downs			
HBÜ	K	2963 Revenue reserves from the transitional BilMoG provisions			
HBÜ	K	2964 Revenue reserves from the transitional BilMoG provisions (reversal of write-downs of tangible fixed assets)			
HBÜ	K	2965 Revenue reserves from the transitional BilMoG provisions (reversal of write-downs of long-term financial assets)			
HBÜ	K	2966 Revenue reserves from the transitional BilMoG provisions (reversal of special tax-allowable reserves)			

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	HB	3000 Provisions for pensions and similar obligations	Bonds	U	3121 – due within 1 year 3125 – due between 1 and 5 years 3130 – due after more than 5 years 3150 Liabilities to banks
Provisions for pensions and similar obligations or Excess of plan assets over pension liability		3005 Provisions for pensions and similar obligations to shareholders or related parties (10% capital investment)	Liabilities to banks or Cash-in-hand, central bank balances, bank balances and cheques		3151 – due within 1 year 3160 – due between 1 and 5 years 3170 – due after more than 5 years 3180 Liabilities to banks under instalment credit agreements 3181 – due within 1 year 3190 – due between 1 and 5 years 3200 – due after more than 5 years 3210 (blank, no remaining maturity -48 noted in balance sheet)
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	Liabilities to banks		3249 Contra account 3150-3209 if accounts 3210-3248 are allocated
Provisions for taxes		3010 Provisions for direct commitments			3250 Payments received on account of orders of orders (liabilities)
Deferred tax liabilities		HB	3011 Provisions for subsidy obligations for pension funds and life insurances		Payments received on account of orders
	3015 Provisions for obligations similar to pensions		R 3261 (reserved account) -64		
	3020 Provisions for taxes		AM 3270 Tax-paid payments received on account of orders, 16% VAT (liabilities)		
	3030 Provision for trade tax		AM 3271 Tax-paid payments received on account of orders, 15% VAT (liabilities)		
	3035 Provision for trade tax, section 4(5b) EStG		AM 3272 Tax-paid payments received on account of orders, 19% VAT (liabilities)		
Other provisions	HB	3040 Provision for corporate income tax	Trade payables or Other receivables and other assets	U	R 3273 (reserved account) -74
Other provisions or Excess of plan assets over pension liability		3050 Provisions for taxes for tax deferral (BStBK)			3280 Payments received on account of orders – due within 1 year
		3060 Allowances for deferred tax liabilities			3284 – due between 1 and 5 years
		3065 Deferred tax liabilities			3285 – due after more than 5 years
		3070 Other provisions			S 3300 Trade payables
	3074 Provisions for personnel expenses	R 3301 Trade payables -03			
Other provisions	HB	3075 Provisions for maintenance expenses deferred to the first three months of the following year	Trade payables or Other receivables and other assets	EÜR	F 3305 Trade payables at general VAT rate (cash basis accounting)
		3076 Long-term provisions for long-term obligations comparable to post-employment benefits			F 3306 Trade payables at reduced VAT rate (cash basis accounting)
		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			F 3307 Trade payables, no input tax (cash basis accounting)
		3079 Provisions for vacation pay			F 3309 Contra account 3305-3307 if payables are classified by tax rates (cash basis accounting)
		R 3080 (Account deleted)			F 3310 Trade payables, no separate receivables/payables accounting
3085 Provisions for environmental remediation and waste disposal expenses	HBÜ	Trade payables or Other receivables and other assets	EÜR	F 3334 Trade payables for investments, section 4/3 EStG	
3090 Provisions for warranties (contra account 4790)				F 3335 Trade payables, no separate receivables/payables accounting – due within 1 year	
3092 Provisions for expected losses from executory contracts				F 3337 – due between 1 and 5 years	
3095 Provisions for period-end closing and audit costs				F 3338 – due after more than 5 years	
3096 Provisions for record retention obligations				F 3340 Trade payables to shareholders/partners	
Bonds		3098 Provisions for internal expenses under section 249(2) HGB (old version)	Trade payables or Other receivables and other assets		
		3099 Provisions for environmental protection			
		3100 Non-convertible bonds			
		3101 – due within 1 year			
		3105 – due between 1 and 5 years			
3110 – due after more than 5 years					
3120 Convertible bonds					

Balance sheet / profit and lost item	Program linkage	3 Outside Capital Accounts	Balance sheet / profit and lost item	Program linkage	3 Outside Capital Accounts
Trade payables or Other receivables and other assets	<div>EUR</div>	F 3341 – due within 1 year	Other liabilities		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) 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 3650 Liabilities to limited partners 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 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 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
Liabilities on bills accepted and drawn		F 3345 – due between 1 and 5 years F 3348 – due after more than 5 years 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 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 or Other receivables and other assets		
Liabilities to affiliated companies or Receivables from affiliated companies			Other liabilities		
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 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	Other liabilities		
Other liabilities			Other liabilities		
Other liabilities			Other receivables and other assets		
			Other liabilities		
			Other liabilities or Other receivables and other assets		

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	<div>EUR</div> <div>EUR</div>	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	U U U U	S 3819 VAT from acquisition as last purchaser in a triangular transaction F 3820 VAT prepayments F 3830 VAT prepayments 1/11 R 3831 (reserved account) F 3832 Back taxes, VAT return line 65 R 3833 (reserved account) 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 F 3851 Incorrect or invalid invoiced taxes, VAT return line 69 3854 Tax payments to other countries 3860 Vat liabilities S 3865 VAT due in following period (sections 13 (1) no. 6, 13b (2) UStG) 3900 Deferred income 3950 Deferrals of intra-period flat-rate depreciation charges for management accounting analysis
Other liabilities or Other receivables and other assets		3791 Payroll allocation, section 11(2) EStG for section 4(3) EStG 3796 Social security liabilities (section 4/3 EStG)			
Other liabilities		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			
Other liabilities or Other receivables and other assets		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) 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 S 3810 VAT not due	Other liabilities	U	
			Other liabilities or Other receivables and other assets		
			Deferred income		
Provisions for taxes or Other receivables and other assets		S 3811 VAT not due, 7% S 3812 VAT not due on intra-European Union supplies of goods and services subject to domestic taxation R 3813 (reserved account) S 3814 VAT not due on intra-European Union supplies of goods and services subject to domestic taxation, 19% R 3815 (reserved account) S 3816 VAT not due, 19% 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		U U U	
Other liabilities					

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 U AM 4100 Tax-exempt sales, section 4 no. -04 8 ff. UStG U AM 4105 Tax-exempt sales under section 4 no. 12 UStG (rental and leasing) U AM 4110 Other tax-exempt sales, domestic U AM 4120 Tax-exempt sales, section 4 no. 1a UStG U AM 4125 Tax-exempt intra-European Union deliveries, section 4 no. 1b UStG U AM 4130 Deliveries by first purchaser in triangular transactions (EU), section 25 b(2) UStG U AM 4135 Tax-exempt intra-European Union deliveries of new vehicles to purchasers without VAT identification number U AM 4136 Revenue, ss. 25 and 25a UStG, 19% VAT R 4137 (reserved account) 4138 Revenue, ss. 25 and 25a UStG, no VAT U AM 4139 Revenue from travel services, s. 25(2) UStG, tax-exempt U AM 4140 Tax-exempt offshore sales, etc. U AM 4150 Other tax-exempt sales (e.g. section 4 nos. 2-7 UStG) U AM 4160 Tax-exempt sales without input tax deduction, part of total sales, section 4 UStG U AM 4165 Tax-exempt sales without input tax deduction, part of total sales 4180 Revenue taxed at average rates under section 24 UStG R 4182 (reserved account) -83 U 4185 Revenue of VAT-exempt small business as defined by section 19(1) UStG U AM 4186 Revenue from gaming machines, 19% VAT R 4187 (reserved account) -88 4200 Revenue U AM 4300 Revenue, 7% VAT -09 U AM 4310 Revenue from intra-European -14 Union supplies of goods and services subject to domestic taxation, 7% VAT U AM 4315 Revenue from intra-European -19 Union supplies of goods and services subject to domestic taxation, 19% VAT 4320 Revenue from supplies of -29 goods and services taxable in another EU country U AM 4330 Revenue from intra-European Union supplies of goods and services subject to domestic taxation, 16% VAT U 4331 Revenue from taxable electronic services in another EU country R 4332 (reserved account) -34	Sales	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 U AM 4336 Revenue from other services taxable in another EU country, for which the recipient bears tax liability U AM 4337 Revenue from services for which the recipient bears the tax liability under section 13b UStG U AM 4338 Revenue from services taxable in a third country, not subject to domestic taxation U AM 4339 Revenue from services taxable in another EU country, not subject to domestic taxation U AM 4340 Revenue, 16% VAT -49 U AM 4400 Revenue, 19% VAT -09 U AM 4410 Revenue, 19% VAT R 4411 (reserved account) -49 4500 Special business income, remuneration for work performed 4501 Special business income, rental/lease income 4502 Special business income, interest income 4503 Special business income, liability compensation 4504 Special business income, pension payments 4505 Special business income, other special business income 4510 Revenue from waste recycling 4520 Revenue from empties 4560 Commission revenue R 4561 (reserved account) -63 U AM 4564 Tax-exempt commission revenue, section 4 no. 8 ff. UStG U AM 4565 Tax-exempt commission revenue, section 4 no. 5 UStG U AM 4566 Commission revenue, 7% VAT R 4567 (reserved account) -68 U AM 4569 Commission revenue, 19% VAT 4570 Other income from commissions, licences and patents R 4571 (reserved account) -73 U AM 4574 Other income from commissions, licences and patents, tax-exempt, s. 4(8) ff. UStG U AM 4575 Other income from commissions, licences and patents, tax-exempt, s. 4(5) UStG U AM 4576 Other income from commissions, licences and patents, 7% VAT R 4577 (reserved account) -78

Balance sheet / profit and lost item	Program linkage	4 Revenues	Balance sheet / profit and lost item	Program linkage	4 Revenues
Sales	U	AM 4579 Other income from commissions, licences and patents, 19% VAT	Sales	U	AM 4676 Non-cash benefits (goods), 7% VAT
	EUR	4580 Statistical account, revenue at general VAT rate (cash basis accounting)			R 4677 (reserved account) -78
	EUR	4581 Statistical account, revenue at reduced VAT rate (cash basis accounting)		U	4679 Non-cash benefits (goods), no VAT
	EUR	4582 Statistical account, tax-exempt and untaxed revenue (cash basis accounting)	Other operating income (TC)	U	AM 4680 Non-cash benefits (goods), -84 19% VAT
	EUR	4589 Contra account 4580-4582 if revenue is classified by tax rates (cash basis accounting)			R 4685 (reserved account)
Sales		4600 Non-cash withdrawals	Sales		AM 4686 Non-cash benefits, 19% VAT -87
		4605 Withdrawal of items, no VAT			R 4688 (reserved account)
		R 4608 (reserved account) -09			4689 Non-cash benefits, no VAT
	U	AM 4610 Withdrawal by business owner for non-business purposes (goods), 7% VAT		U	4690 Untaxed sales (internal sales)
	U	AM 4616 Withdrawal by business owner for non-business purposes (goods), 7% VAT		U	4695 VAT reimbursements, e.g. under s. 24 UStG
		R 4617 (reserved account) -18		U	4699 Taxes directly related to sales
		4619 Withdrawal by business owner for non-business purposes (goods), no VAT			4700 Sales allowances
	U	AM 4620 Withdrawal by business owner for non-business purposes (goods), 19% VAT		U	AM 4705 Sales allowances on tax-free sales, section 4 no. 1a UStG
		R 4627 (reserved account) -29		U	AM 4710 Sales allowances, 7% VAT -11
	U	AM 4630 Use of items for non-business purposes, 7% VAT			R 4712 (reserved account) -19
	U	AM 4636 Use of items for non-business purposes, 7% VAT		U	AM 4720 Sales allowances, 19% VAT -21
		4637 Use of items for non-business purposes, no VAT			R 4722 (reserved account)
		4638 Use of items for non-business purposes, no VAT (use of telephone)		U	AM 4723 Sales allowances, 16% VAT
		4639 Use of items for non-business purposes, no VAT (use of vehicles)		U	AM 4724 Sales allowances on tax-exempt intra-European Union deliveries
	U	AM 4640 Use of items for non-business purposes, 19% VAT		U	AM 4725 Sales allowances on intra-European Union supplies of goods and services subject to domestic taxation, 7% VAT
	U	AM 4645 Use of items for non-business purposes, 19% VAT (use of vehicles)		U	AM 4726 Sales allowances on intra-European Union supplies of goods and services subject to domestic taxation, 19% VAT
	U	AM 4646 Use of items for non-business purposes, 19% VAT (use of telephone)			4727 Sales allowances on supplies of goods and services taxable in another EU country
		R 4647 (reserved account) -49			R 4728 (reserved account)
Other operating income (TC)	U	AM 4650 Non-cash other services, 7% VAT		U	AM 4729 Sales allowances on intra-European Union supplies of goods and services subject to domestic taxation, 16% VAT
	U	AM 4656 Non-cash other services, 7% VAT		U	S/AM 4730 Cash discounts granted
		R 4657 (reserved account) -58		U	S/AM 4731 Cash discounts granted, 7% VAT
		4659 Non-cash other services, no VAT			R 4732 (reserved account) -35
	U	AM 4660 Non-cash other services, 19% VAT		U	S/AM 4736 Cash discounts granted, 19% VAT
		R 4667 (reserved account) -69			R 4737 (reserved account)
Sales	U	AM 4670 Non-cash benefits (goods), 7% 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
					S/AM 4741 Cash discounts granted for goods and services for which the recipient bears the tax liability under section 13b UStG

Balance sheet / profit and lost item	Program linkage	4 Revenues	Balance sheet / profit and lost item	Program linkage	4 Revenues
Sales	U	S/AM 4742 Cash discounts granted on revenue from other services taxable in another EU country, for which the recipient bears tax liability	Other operating income (TC)	U	AM 4836 Other regular operating income, 19% VAT
	U	S/AM 4743 Sales discounts granted on tax-exempt intra-European Union deliveries, section 4 no. 1b UStG			4837 Other regular non-operating income
		R 4744 (reserved account)			4838 Reimbursed input tax, other countries
		S/AM 4745 Cash discounts granted on intra-European Union supplies of goods and services subject to domestic taxation		U	4839 Other infrequent income
	U	S/AM 4746 Cash discounts granted on intra-European Union supplies of goods and services subject to domestic taxation, 7% VAT			4840 Currency translation gains
		R 4747 (reserved account)		U	AM 4841 Other regular operating income tax-exempt, section 4 no. 8 ff UStG
	U	S/AM 4748 Cash discounts granted on intra-European Union supplies of goods and services subject to domestic taxation, 19% VAT			AM 4842 Other regular operating income tax-exempt, e.g. section 4 nos. 2-7 UStG
		R 4749 (reserved account)		U	4843 Income from remeasurement of cash funds
	U	AM 4750 Volume discounts granted, 7% VAT			AM 4844 Revenue from sales of tangible fixed assets, tax-exempt, section 4 no. 1a UStG (book gain)
		R 4752 (reserved account)		U	AM 4845 Revenue from sales of tangible fixed assets, 19% VAT (book gain)
		-59			R 4846 (reserved account)
	U	AM 4760 Volume discounts granted, -61 19% VAT		U	4847 Currency translation gains (not s. 256a HGB)
		R 4762 (reserved account)			AM 4848 Revenue from sales of tangible fixed assets, tax-exempt, section 4 no. 1b UStG (book gain)
		-68			4849 Revenue from sales of tangible fixed assets (book gain)
		4769 Volume discounts granted			4850 Revenue from sales of intangible fixed assets (book gain)
		4770 Rebates granted			4851 Revenue from sales of long-term financial assets (book gain)
	U	AM 4780 Rebates granted, 7% VAT			4852 Revenue from sales of long-term financial assets, section 3 no. 40 EStG/section 8b(2) KStG (book gain)
		-81			4855 Disposals of tangible fixed assets (net carrying amount for book gain)
		R 4782 (reserved account)			4856 Disposals of intangible fixed assets (net carrying amount for book gain)
		-89			4857 Disposals of long-term financial assets (net carrying amount for book gain)
	U	AM 4790 Rebates granted, 19% VAT		GK	4858 Disposals of long-term financial assets, section 3 no. 40 EStG/section 8b(2) KStG (net carrying amount for book gain)
		-91			4860 Income from real estate
		R 4792 (reserved account)			AM 4861 Rental and lease income, VAT-exempt s. 4 no. 12 UStG
		-99			AM 4862 Rental and lease income, 19% VAT
Increase or decrease in finished goods inventories and work in progress		4800 Inventory changes – finished goods			R 4863 (reserved account)
					-64
		4810 Inventory changes – unfinished goods			AM 4865 Revenue from sales of current assets, 19% VAT, section 4(3) sentence 4 EStG
		4815 Inventory changes – services in progress			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
Increase or decrease in construction contracts in progress		4816 Inventory changes – construction contracts in progress			
Increase or decrease in orders in progress		4818 Inventory changes – orders in progress			
Other own work capitalised		4820 Other own work capitalised	Sales		
	GK	4824 Other own work capitalised (borrowing costs attributable to cost of sales)		U	
		4825 Own work capitalised to produce internally generated intangible fixed assets		U	
		4830 Other operating income			
Other operating income (TC)		4832 Other operating income from affiliated companies			
		4833 Other incidental income			
Sales		AM 4834 Other regular operating income, 16% VAT			
Other operating income (TC)	U	4835 Other regular operating income			

Balance sheet / profit and lost item	Program linkage	4 Revenues	Balance sheet / profit and lost item	Program linkage	4 Revenues
Other operating income (TC)	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	Other operating income (TC)	SB	4937 Income from reversal of accelerated tax depreciation
	EUR	4869 Revenue from sales of current assets under section 4(3) sentence 4 EStG			4938 Income from reversal of tax reserve under s. 4g EStG
Other operating income (TC)		4900 Income from disposal of fixed assets	Sales		4939 Income from reversal of tax reserves under s. 52(16) EStG
	GK	4901 Income from disposal of shares in corporations (long-term financial assets), section 3 no. 40 EStG/section 8b(2) KStG		U	4940 Allocated other non-cash benefits (excluding goods)
		4905 Income from disposal of current assets (excluding inventories)		U	AM 4941 Non-cash benefits, 7% VAT (goods)
	GK	4906 Income from disposal of current assets (excluding inventories), section 3 no. 40 EStG/section 8b(2) KStG		U	R 4942 (reserved account) -44
		4910 Income from reversal of write-downs of tangible fixed assets		U	AM 4945 Non-cash benefits, 19% VAT (goods)
		4911 Income from reversal of write-downs of intangible fixed assets			4946 Allocated other non-cash benefits
	GK	4912 Income from reversal of write-downs of long-term financial assets		U	AM 4947 Allocated other non-cash benefits from provision of car, 19% VAT
		4913 Income from reversal of write-downs of long-term financial assets, section 3 no. 40 EStG/section 8b(3) sentence 8 KStG		U	AM 4948 Allocated other non-cash benefits, 19% VAT
	GK	4914 Income from reversal of write-downs, section 3 no. 40 EStG/section 8b(2) KStG		GK	4949 Allocated other non-cash benefits, no VAT
		4915 Income from reversal of write-downs of current assets excluding inventories		GK	4960 Prior-period income
	GK	4916 Income from reversal of write-downs of current assets, section 3 no. 40 EStG/section 8b(3) sentence 8 KStG		GK	4970 Insurance recoveries and compensation payments
		4920 Income from reduction in global valuation allowances on receivables		GK	4972 Refunds Act on Reimbursement of Employers' Expenses (AAG)
		4923 Income from reduction in specific valuation allowances on receivables			4975 Investment subsidies (taxable)
		4925 Income from recoveries of receivables previously written off			4980 Investment grants (tax-exempt)
		4927 Income from reversal of tax reserve under s. 6b(3) EStG			4981 Tax-exempt income from reversal of tax reserves
		4928 Income from reversal of tax reserve under s. 6b(10) EStG			4982 Other tax-exempt operating income
		4929 Income from reversal of replacement reserve under R.6.6 EStR			4987 Income from capitalisation of assets acquired free of charge
		4930 Income from reversal of provisions			4989 Reimbursements, refunds and credit entries relating to prior periods
		4932 Income from remission of liabilities			4992 Income from administrative expense allocations
		R 4933 (reserved account)			
		R 4934 (reserved account)			
		4935 Income from reversal of tax reserve			
		4936 Income from reversal of tax reserves (investment reserves under s. 7g(2) EStG)			

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		R 5193 -98 (reserved account)
		5100 Raw materials, consumables and supplies			5200 Cost of merchandise
		AV 5110 -19 Cost of raw materials, consumables and supplies, 7% input tax			AV 5300 -09 Cost of merchandise, 7% input tax
		R 5120 -29 (reserved account)			R 5310 -48 (reserved account)
		AV 5130 -39 Cost of raw materials, consumables and supplies, 19% input tax			5349 Cost of merchandise without input tax deduction
		R 5140 -59 (reserved account)			AV 5400 -09 Cost of merchandise, 19% input tax
	U	AV 5160 Cost of raw materials, consumables and supplies, intra-European Union acquisitions, 7% input tax and 7% VAT		U	R 5410 -19 (reserved account)
		R 5161 (reserved account)			AV 5420 -24 Intra-European Union acquisitions, 7% input tax and 7% VAT
	U	AV 5162 -63 Cost of raw materials, consumables and supplies, intra-European Union acquisitions, 19% input tax and 19% VAT		U	AV 5425 -29 Intra-European Union acquisitions, 19 % input tax and 7% VAT
		R 5164 -65 (reserved account)			AV 5430 Intra-European Union acquisitions, no input tax and 7% VAT
	U	AV 5166 Cost of raw materials, consumables and supplies, intra-European Union acquisitions, no input tax and 7% VAT		U	R 5431 -34 (reserved account)
		AV 5167 Cost of raw materials, consumables and supplies, intra-European Union acquisitions, no input tax and 19% VAT			AV 5435 Intra-European Union acquisitions, no input tax and 19% VAT
		R 5168 -69 (reserved account)			R 5436 -39 (reserved account)
	U	AV 5170 Cost of raw materials, consumables and supplies, 5.5% input tax		U	AV 5440 Intra-European Union acquisition of new vehicles from supplier without VAT identification number, 19% input tax and 19% VAT
		AV 5171 Cost of raw materials, consumables and supplies, 10.7% input tax			R 5441 -49 (reserved account)
		R 5172 -74 (reserved account)			R 5500 -04 (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			AV 5505 -09 Cost of merchandise, 5.5% input tax
		AV 5176 Cost of raw materials, consumables and supplies from a VAT warehouse, s. 13a UStG, 19% input tax and 19% VAT			R 5510 -39 (reserved account)
		R 5177 -88 (reserved account)		U	AV 5540 -49 Cost of merchandise, 10.7% input tax
	U	AV 5189 Cost of raw materials, consumables and supplies as last purchaser in a triangular transaction, 19% input tax and 19% VAT			AV 5550 Tax-exempt intra-European Union acquisitions
		5190 Fuels (production)			5551 Cost of merchandise in a third country, taxable
		AV 5191 Fuels (production), 7% input tax			5552 Acquisition by 1st purchaser in a triangular transaction
		AV 5192 Fuels (production), 19% input tax			AV 5553 Purchase of merchandise as last purchaser in a triangular transaction, 19% input tax and 19% VAT
					R 5554 -57 (reserved account)
					5558 Cost of merchandise in another EU country, taxable
					5559 Tax-exempt imports
					AV 5560 Merchandise from a VAT warehouse, section 13a UStG, 7% input tax and 7% VAT
			R 5561 -64 (reserved account)		
			AV 5565 Merchandise from a VAT warehouse, section 13a UStG, 19% input tax and 19% VAT		

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		R 5566 (reserved account) -69 5600 Non-deductible input tax -09 5610 Non-deductible input tax, 7% -19 R 5650 (reserved account) -59 5660 Non-deductible input tax, 19% -69 5700 Trade discounts 5701 Trade discounts on cost of raw materials, consumables and supplies AV 5710 Trade discounts, 7% input tax -11 R 5712 (reserved account) -13 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) U AV 5717 Trade discounts on cost of raw materials, consumables and supplies, intra-EU acquisitions, 7% input tax and 7% VAT U AV 5718 Trade discounts on cost of raw materials, consumables and supplies, intra-EU acquisitions, 19% input tax and 19% VAT R 5719 (reserved account) AV 5720 Trade discounts, 19% input tax -21 AV 5722 Trade discounts, 16% input tax AV 5723 Trade discounts, 15% input tax U AV 5724 Trade discounts on intra-European Union acquisitions, 7% input tax and 7% VAT U AV 5725 Trade discounts on intra-European Union acquisitions, 19% input tax and 19% VAT U AV 5726 Trade discounts on intra-European Union acquisitions, 16% input tax and 16% VAT U AV 5727 Trade discounts on intra-European Union acquisitions, 15% input tax and 15% VAT R 5728 (reserved account) -29 S/AV 5730 Cash discounts received S/AV 5731 Cash discounts received, 7% input tax R 5732 (reserved account) S/AV 5733 Cash discounts received on cost of raw materials, consumables and supplies S/AV 5734 Cash discounts received on cost of raw materials, consumables and supplies, 7% input tax R 5735 (reserved account) S/AV 5736 Cash discounts received, 19% input tax R 5737 (reserved account)	Cost of raw materials, consumables and supplies, and of purchased merchandise		S/AV 5738 Cash discounts received on cost of raw materials, consumables and supplies, 19% input tax R 5739 (reserved account) -40 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 R 5742 (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 5744 Cash discounts received on raw materials, consumables and supplies, taxable intra-European Union acquisitions S/AV 5745 Cash discounts received on taxable intra-European Union acquisitions U S/AV 5746 Cash discounts received on taxable intra-European Union acquisitions, 7% input tax and 7% VAT U R 5747 (reserved account) U S/AV 5748 Cash discounts received on taxable intra-European Union acquisitions, 19% input tax and 19% VAT R 5749 (reserved account) AV 5750 Volume discounts received, 7% -51 input tax R 5752 (reserved account) 5753 Volume discounts received on cost of raw materials, consumables and supplies AV 5754 Volume discounts received on cost of raw materials, consumables and supplies, 7% input tax AV 5755 Volume discounts received on cost of raw materials, consumables and supplies, 19% input tax R 5756 (reserved account) -59 AV 5760 Volume discounts received, -61 19% input tax R 5762 (reserved account) -68 5769 Volume discounts received 5770 Rebates received AV 5780 Rebates received, 7% input tax -81 R 5782 (reserved account) 5783 Rebates received on cost of raw materials, consumables and supplies AV 5784 Rebates received on cost of raw materials, consumables and supplies, 7% input tax AV 5785 Rebates received on cost of raw materials, consumables and supplies, 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 raw materials, consumables and supplies, and of purchased merchandise		R 5786 (reserved account) -87 S/AV 5788 Cash discounts received on cost of raw materials, consumables and supplies, 10.7% input tax R 5789 (reserved account) AV 5790 Rebates received, 19% input tax -91 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 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 5794 Cash discounts received, 5.5% input tax R 5795 (reserved account) S/AV 5796 Cash discounts received, 10.7% input tax R 5797 (reserved account) S/AV 5798 Cash discounts received on cost of raw materials, consumables and supplies, 5.5% input tax R 5799 (reserved account) 5800 Delivery costs 5820 Empties 5840 Customs and import duties 5860 Allocated material costs (contra account 5000-99) 5880 Changes in inventories of raw materials, consumables and supplies, and of purchased merchandise 5881 Changes in inventories of purchased merchandise 5885 Changes in inventories of raw materials, consumables and supplies 5900 Purchased services AV 5906 Purchased services, 19% input tax 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	Cost of purchased services		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 -26 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 -46 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 5965 Services under s. 13b UStG, without input tax deduction
Cost of purchased services					

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

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	HBÜ	6231 Write-downs for extraordinary technical and economic wear and tear of buildings	Write-downs of current assets to the extent that they exceed the write-downs that are usual for the corporation	K	6291 Allowances on receivables from shareholders and related parties (if unusually high), s. 8b(3) KStG
		6232 Write-downs for extraordinary technical and economic wear and tear of motor vehicles	Other operating expenses (TC)	GK	6300 Other operating expenses
		6233 Write-downs for extraordinary technical and economic wear and tear of other assets			6302 Interim account for expenses in another country for which input tax reimbursement is possible
		6240 Write-downs of tangible fixed assets due to special tax rules			6303 Purchased services/third-party services
		6241 Accelerated tax depreciation, s. 7g(5) EStG (excluding motor vehicles)			6304 Other regular operating expenses
		6242 Accelerated tax depreciation, s. 7g(5) EStG (motor vehicles)	Other operating expenses (TC)	K	6305 Occupancy costs
		6243 Reduction in cost in accordance with section 7g(2) EStG new version (excl. motor vehicles)			6310 Rent (immovable property)
		6244 Reduction in cost in accordance with section 7g(2) EStG new version (for motor vehicles)			6312 Rental/expenses for double household
		6250 Finance leases			6313 Remuneration of partners for rental and lease of their immovable property
		6260 Immediate write-off of low-value assets	Other operating expenses (TC)	G	6314 Remuneration of partners for rental of their immovable property, section 15 EStG (corresponds to special business income)
		6262 Depreciation and amortisation of capitalised low-value assets			6315 Real property leases (immovable property)
		6264 Write-downs of assets (collective item)			6316 Leases (immovable property)
		6266 Write-downs of capitalised low-value assets			6317 Expenses for rented or leased immovable property that must be added back under trade tax law
		6268 Amortisation of business start-up and expansion expenses	Other operating expenses (TC)	GK	6318 Incidental rental and lease expenses, not added back for trade tax purposes
		6270 Write-downs of other current assets (if unusually high)			6319 Remuneration of partners for lease of their immovable property, section 15 EStG (corresponds to special business income)
		6272 Write-downs of current assets due to tax rules (unusually high)			6320 Heating
		6278 Write-downs of raw materials, consumables and supplies/merchandise (if unusually high)			6325 Gas, electricity, water
Write-downs of current assets to the extent that they exceed the write-downs that are usual for the corporation	GK	6279 Write-downs of finished goods and work in progress (if unusually high)	Other operating expenses (TC)	G	6330 Cleaning
		6280 Bad debt allowances (if unusually high)			6335 Maintenance of operating premises
		AM 6281 Bad debt allowances, 7% VAT (if unusually high)			6340 Levies for real property used for operating purposes
		R 6282 (reserved account) -84			6345 Other occupancy costs
		U AM 6285 Bad debt allowances, 16% VAT (if unusually high)	Other operating expenses (TC)	GK	6348 Costs of home office (deductible portion)
		U AM 6286 Bad debt allowances, 19% VAT (if unusually high)			6349 Costs of home office (non-deductible portion)
		U AM 6287 Bad debt allowances, 15% VAT (if unusually high)			6350 Cost of real estate, operating
		R 6288 (reserved account)			6352 Cost of real estate, non-operating
		6290 Allowances on receivables from corporations classified as long-term investees (if unusually high), s. 3c EStG/ s. 8b(3) KStG			6390 Non-cash benefits, donations, non-tax deductible
					6391 Non-cash benefits, donations for scientific and cultural purposes
					6392 Non-cash benefits, donations for charitable purposes
					6393 Non-cash benefits, donations for church, religious and non-profit purposes

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)	GK	6394 Non-cash benefits, donations to political parties	Other operating expenses (TC)		6612 Flat-rate taxes on gifts and non-cash benefits, deductible
	GK	6395 Non-cash benefits, donations to permanent assets (capital reserves) of a non-profit foundation		GK	6620 Gifts, non-deductible, without s. 37b EStG
		R 6396 (reserved account)		GK	6621 Gifts, non-deductible, with s. 37b EStG
	GK	6397 Non-cash benefits, donations to permanent assets (capital reserves) of a church, religious or non-profit foundation		GK	6622 Flat-rate taxes on non-cash benefits and gifts, non-deductible
	GK	6398 Non-cash benefits, donations to permanent assets (capital reserves) of a scientific, charitable or cultural foundation			6625 Gifts used exclusively for operating purposes
		6400 Insurance premiums			6629 Non-cash benefits, with s. 37b EStG
		6405 Building insurance			6630 Corporate hospitality expenses
		6410 Net insurance premium for future pension benefit liability		GK	6640 Entertainment expenses
		6420 Contributions			6641 Other business expenses with limited deductibility (deductible portion)
		6430 Other levies		GK	6642 Other business expenses with limited deductibility (non-deductible portion)
		6436 Tax-deductible late filing penalties and administrative fines		GK	6643 Small gifts
	GK	6437 Non-tax deductible late filing penalties and administrative fines		GK	6644 Non-deductible entertainment expenses
		6440 Disabled persons equalisation levy			6645 Non-deductible business expenses from advertising and corporate hospitality expenses
		6450 Building repairs and maintenance			6650 Employee travel expenses
		6460 Repairs and maintenance of technical equipment and machinery			R 6652 (Account deleted)
		6470 Repairs and maintenance of other equipment, operating and office equipment			6660 Employee travel expenses, accommodation costs
		6475 Addition to provision for internal expenses			6663 Employee travel expenses, cost of travel
		6485 Repairs and maintenance of other equipment			6664 Employee travel expenses, additional subsistence costs
		6490 Other repairs and maintenance			6668 Employee mileage reimbursement
		6495 Hardware and software maintenance expenses		GK	6670 Business owner travel expenses
	GK	6498 Operating leases (movable assets)			6672 Business owner travel expenses (non-deductible portion)
		6500 Vehicle expenses			6673 Business owner travel expenses, cost of travel
		6520 Motor vehicle insurance			6674 Business owner travel expenses, additional subsistence costs
		6530 Current motor vehicle operating costs			6680 Business owner travel expenses, accommodation costs and incidental travel expenses
		6540 Motor vehicle repairs			R 6685 (reserved account)
	GK	6550 Garage rent			6688 Travel between home and workplace and travel to family home (deductible portion)
	GK	6560 Operating leases (motor vehicles)		G	6689 Travel between home and workplace and travel to family home (non-deductible portion)
		6570 Other motor vehicle expenses			6690 Travel between home and workplace and travel to family home (credit balance)
		6580 Road tolls			6691 Additional subsistence costs for double household
		6590 Motor vehicle expenses for private vehicles used for business purposes			6700 Selling and distribution expenses
Other operating expenses (TC)		6595 Third-party vehicle expenses	Other operating expenses (TC)		6710 Packaging materials
		6600 Advertising costs			6740 Outgoing freight
		6605 Giveaways			6760 Transport insurance
		6610 Gifts, deductible, without s. 37b EStG			6770 Selling commissions
		6611 Non-cash benefits to third parties, deductible, s. 37b EStG			6780 Third-party services (distribution)

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)		6790 Warranty expenses	Other operating expenses (TC)	U	AM 6884 Revenue from sales of tangible fixed assets, tax-exempt, section 4 no. 1a UStG (book loss)
		6800 Postage			
		6805 Telephone		U	AM 6885 Revenue from sales of tangible fixed assets, 19% VAT (book loss)
		6810 Fax and Internet costs			
		6815 Office supplies			R 6886 (reserved account) -87
		6820 Newspapers, books (specialist literature)			
		6821 Training costs		U	AM 6888 Revenue from sales of tangible fixed assets, tax-exempt, section 4 no. 1b UStG (book loss)
	G	6822 Voluntary social benefits			
		6823 Remuneration of partners, section 15 EStG (corresponds to special business income)			6889 Revenue from sales of tangible fixed assets (book loss)
	G	6824 Liability compensation paid to partners, section 15 EStG (corresponds to special business income)			6890 Revenue from sales of intangible fixed assets (book loss)
Other operating expenses (TC)		6825 Legal and consulting costs			6891 Revenue from sales of long-term financial assets (book loss)
		6827 Period-end closing and audit costs		GK	6892 Revenue from sales of long-term financial assets, section 3 no. 40 EStG/section 8b(3) KStG (book loss)
		6830 Bookkeeping costs			6895 Disposals of tangible fixed assets (net carrying amount for book loss)
	K	6833 Remuneration paid to shareholders for rental or lease of their movable property			6896 Disposals of intangible fixed assets (net carrying amount for book loss)
	G	6834 Remuneration paid to partners for rental or lease of their movable property, section 15 EStG (corresponds to special business income)			6897 Disposals of long-term financial assets (net carrying amount for book loss)
Other operating expenses (TC)	GK	6835 Rent of fixtures and fittings (movable assets)			6898 Disposals of long-term financial assets, section 3 no. 40 EStG/section 8b(3) KStG (net carrying amount for book loss)
	GK	6836 Leases (movable assets)		GK	6900 Losses on disposal of fixed assets
	GK	6837 Expenses for temporary transfer of rights (licences, concessions)			6903 Losses on disposal of shares in corporations (long-term financial assets), section 3 no. 40 EStG/section 8b(3) KStG
	GK	6838 Expenses for rented or leased movable assets that must be added back under trade tax law		GK	6905 Losses on disposal of current assets (excluding inventories)
	GK	6840 Operating leases (movable assets)			6906 Losses on disposal of current assets (excluding inventories), section 3 no. 40 EStG/section 8b(3) KStG
		6845 Tools and minor equipment			6907 Disposal of current assets under section 4(3) sentence 4 EStG
		6850 Other operating supplies			6908 Disposal of current assets, section 3 no. 40 EStG/section 8b(3) KStG under section 4(3) sentence 4 EStG
		6854 Refunds by co-operatives to members		GK	6910 Write-downs of current assets excluding inventories and securities classified as current assets (normal amount)
Other operating expenses (TC)		6855 Incidental monetary transaction costs			6912 Write-downs of current assets due to tax reasons, excluding inventories and securities classified as current assets (normal amount)
	GK	6856 Expenses from shares in corporations, sections 3 no. 40, 3c EStG/section 8b(1,4) KStG		EÜR	R 6916 (Account deleted)
		6857 Costs to sell, section 3 no. 40 EStG/section 8b(2) KStG			6918 Expenses from the purchase of treasury shares
		6859 Environmental remediation and waste disposal expenses		EÜR	6920 Transfers to global valuation allowance on receivables
		6860 Non-deductible input tax	Other operating expenses (TC)		6922 Transfers to tax reserve under s. 6b(3) EStG
		6865 Non-deductible input tax, 7%			
		6871 Non-deductible input tax, 19%			
	K	6875 Non-deductible half of supervisory board remuneration			
		6876 Deductible supervisory board remuneration			
		6880 Currency translation losses			
		6881 Currency translation losses (not s. 256a HGB)			
		6883 Expenses from remeasurement of cash funds		SB	

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)	SB	6923 Transfer to specific valuation allowance on receivables	Other operating expenses (TC)		6989 Allocated imputed wages for non-compensated employees
		6924 Transfers to tax reserve under s. 6b(10) EStG			6990 Cost of sales
Other operating expenses (TC)		R 6925 (Account deleted) -26			6992 Administrative expenses
	SB	6927 Transfers to tax reserves			6994 Selling expenses
	SB	6928 Transfers to replacement reserve under R.6.6 EStR			6999 Contra account 6990-6998
		6929 Transfers to tax reserve under s. 4g EStG			
		6930 Bad debt allowances (normal amount)			
	U	AM 6931 Bad debt allowances, 7% VAT (normal amount)			
	U	AM 6932 Bad debt allowances on tax-exempt intra-European Union supplies of goods and services (normal amount)			
	U	AM 6933 Bad debt allowances on intra-European Union supplies of goods and services subject to domestic taxation, 7% VAT (normal amount)			
	U	AM 6934 Bad debt allowances on intra-European Union supplies of goods and services subject to domestic taxation, 16% VAT (normal amount)			
	U	AM 6935 Bad debt allowances, 16% VAT (normal amount)			
	U	AM 6936 Bad debt allowances, 19% VAT (normal amount)			
	U	AM 6937 Bad debt allowances, 15% VAT (normal amount)			
	U	AM 6938 Bad debt allowances on intra-European Union supplies of goods and services subject to domestic taxation, 19% VAT (normal amount)			
	U	AM 6939 Bad debt allowances on intra-European Union supplies of goods and services subject to domestic taxation, 15% VAT (normal amount)			
		6960 Prior-period expenses			
		6967 Other regular non-operating expenses			
	GK	6968 Other non-deductible expenses			
		6969 Other infrequent expenses			
		6970 Imputed business owner's remuneration			
		6972 Imputed rent/leasing expenses			
		6974 Imputed interest			
		6976 Imputed depreciation, amortisation and write-downs			
		6978 Imputed business risks			
		6979 Imputed wages for non-compensated employees			
		6980 Allocated imputed business owner's remuneration			
		6982 Allocated imputed rental and lease payments			
		6984 Allocated imputed interest			
		6986 Allocated imputed depreciation, amortisation and write-downs			
		6988 Allocated imputed business risks			

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

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
Write-downs of long-term financial assets and securities classified as current assets	GK	7214 Write-downs of securities classified as current assets, section 3 no. 40 EStG/section 8b(3) KStG	Interest and similar expenses		7339 Expenses similar to interest expenses to affiliated companies
		7217 Write-downs of securities classified as current assets - affiliated companies		GK	7340 Discount expenses
		7250 Write-downs of long-term financial assets due to section 6b EStG reserve		GK	7349 Discount expenses to affiliated companies
	GK	7255 Write-downs of long-term financial assets due to section 6b EStG reserve, section 3 no. 40 EStG/section 8b(3) KStG		GK	7350 Interest and similar expenses, sections 3 no. 40, 3c EStG/section 8b(1,4) KStG
Interest and similar expenses	GK	7300 Interest and similar expenses		GK	7351 Interest and similar expenses to affiliated companies, sections 3 no. 40, 3c EStG/section 8b(1) KStG
	GK	7302 Non-tax-deductible other incidental charges related to taxes, section 4(5b) EStG			7355 Loan commissions and administrative cost contributions
		7303 Tax-deductible other incidental charges related to taxes			7360 Interest cost included in additions to pension provisions
	GK	7304 Non-tax-deductible other incidental charges related to taxes			7361 Interest expenses from the discounting of liabilities
	GK	7305 Interest expenses, section 233a AO, operating taxes			7362 Interest expenses from the discounting of provisions
	GK	7306 Interest expenses, sections 233a to 237 AO, personal taxes	Interest and similar expenses or Other interest and similar income	HB	7363 Interest expenses from the discounting of provisions for pensions and similar/comparable obligations
	K	7307 Interest on discounting of increased corporate income tax amount section 38 KStG			7364 Interest expenses from the discounting of provisions for pensions and similar/comparable obligations for offsetting under s. 246(2) HGB
	GK	7308 Interest expenses, section 233a AO, section 4(5b) EStG		HB	7365 Expenses from assets for offsetting in accordance with section 246(2) HGB
	GK	7309 Interest expenses to affiliated companies	Interest and similar expenses	GK	7366 Interest expenses from the discounting of provisions, non-tax-deductible
	GK	7310 Interest expenses on short-term debt			7390 Cost of loss absorption
	G	7313 Non-deductible interest on long-term debt under section 4(4a) EStG (add-back)	Cost of loss absorption (parent)	GK	
Interest and similar expenses	K	7316 Interest on shareholder loans	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
	K	7317 Interest to shareholders with an equity interest of more than 25% or their related parties		K	7394 Profit transferred on the basis of a profit and loss transfer or partial profit transfer agreement
	GK	7318 Interest on receivables and payables accounts			
	GK	7319 Interest expenses on short-term liabilities to affiliated companies		GK	7399 Profit shares transferred to silent partners, section 8 GewStG
	GK	7320 Interest expense on long-term debt	Other operating income (TC)		R 7400 (reserved account)
	GK	7323 Amortisation of discount used for financing			R 7401 (reserved account)
	GK	7324 Amortisation of discount for financing fixed assets			R 7450 (reserved account)
	GK	7325 Interest expenses for buildings classified as operating assets		K	7451 Gains from mergers and reorganisations
	GK	7326 Borrowing costs for fixed assets			7452 Gains from sales of significant long-term equity investments
	GK	7327 Annuities and recurrent payments			7453 Gains from sales of significant land
	G	7328 Interest expenses for the provision of capital by partners, section 15 EStG (corresponds to special business income)		HBÜ	7454 Gain on disposal or discontinuation of business activities, net of tax
Interest and similar expenses	GK	7329 Interest expenses on long-term liabilities to affiliated companies		HBÜ	7460 Income from the application of transitional provisions
		7330 Expenses similar to interest expenses			7461 Income from the application of transitional provisions (reversal of write-downs of tangible fixed assets)

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
Other operating income (TC)	HBÜ	7462 Income from the application of transitional provisions (reversal of write-downs of long-term financial assets)	Taxes on income	GK	7646 Expenses from additions to provisions for taxes for tax deferral (BStBK)
	HBÜ	7463 Income from the application of transitional provisions (securities classified as current assets)		GK	7648 Income from reversal of provisions for taxes for tax deferral (BStBK)
	HBÜ	7464 Income from the application of transitional provisions (deferred taxes)	Other taxes	HB GK	7649 Income from additions to and reversals of deferred taxes
Other operating expenses (TC)		R 7500 (reserved account)			7650 Other taxes
		R 7501 (reserved account)			7675 Excise taxes (other taxes)
		R 7550 (reserved account)			7678 Eco tax
	K	7551 Losses from mergers and reorganisations			7680 Land tax
		7552 Losses from extraordinary damage			7685 Motor vehicle tax
		7553 Restructuring and reorganisation costs	Retained profits or accumulated losses brought forward		7690 Backpayments of other taxes for prior years
		7554 Losses from disposal or discontinuation of business activities, net of tax			7692 Refunds of other taxes for prior years
	HBÜ	7560 Expenses from the application of transitional provisions			7694 Income from reversal of provisions for other taxes
	HBÜ	7561 Expenses from the application of transitional provisions (provisions for pensions)	Retained profits or accumulated losses brought forward		7700 Retained profits brought forward after appropriation of net profit
	HBÜ	7562 Expenses from the application of transitional provisions (accounting conveniences)			F 7705 Retained profits brought forward after appropriation of net profit (with breakdown for statement of changes in capital accounts)
	HBÜ	7563 Expenses from the application of transitional provisions (deferred taxes)			7720 Accumulated losses brought forward after appropriation of net profit
Taxes on income	K	7600 Corporate income tax	Withdrawals from capital reserves		F 7725 Accumulated losses brought forward after appropriation of net profit (with breakdown for statement of changes in capital accounts)
	K	7603 Corporate income tax for prior years	Withdrawals from revenue reserves, of which from legal reserve		7730 Withdrawals from capital reserves
	K	7604 Corporate income tax refunds for prior years	Withdrawals from reserve for shares in a parent or majority investor		7735 Withdrawals from legal reserve
	K	7607 Solidarity surcharge refunds for prior years			7740 Withdrawals from reserve for capitalised own shares
	K	7608 Solidarity surcharge			7743 Withdrawals from reserve for shares in a parent or majority investor
	K	7609 Solidarity surcharge for prior years			7744 Withdrawals from other revenue reserves (co-operatives)
	GK	7610 Trade tax	Withdrawals from reserves provided for by the articles of association		7745 Withdrawals from reserves provided for by the articles of association
	GK	7630 Withholding tax on investment income, 25%	Withdrawals from other revenue reserves		7750 Withdrawals from other revenue reserves
	GK	R 7632 (Account deleted)			F 7751 Withdrawals from collectively held reserves (with breakdown for statement of changes in capital account)
	GK	7633 Allowable solidarity surcharge on withholding tax on investment income, 25%	Income from capital decrease	K	7755 Income from capital decrease
	GK	7638 Foreign tax on DTA income exempt from domestic taxation	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 Credit/ deduction of foreign withholding tax	Appropriation to legal reserve		7765 Appropriation to legal reserve
	GK	7640 Backpayments of trade tax for prior years			
	GK	7641 Backpayments and refunds of trade tax for prior years, section 4(5b) EStG			
	GK	7642 Refunds of trade tax for prior years			
	GK	7643 Income from reversal of provisions for trade tax, section 4(5b) EStG			
	GK	7644 Income from reversal of provisions for trade tax			
	HB GK	7645 Expenses from additions to and reversals of deferred 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
Transfers to reserve for shares in a parent or majority investor		7770 Transfers to reserve for capitalised own shares			
Appropriation to reserves provided for by the articles of association		7773 Transfers to reserve for shares in a parent or majority investor			
Appropriation to other revenue reserves		7775 Appropriation to reserves provided for by the articles of association			
		7780 Appropriation to other revenue reserves			
		F 7781 Appropriation to collectively held reserves (with breakdown for statement of changes in capital account)			
		7785 Transfers to other revenue reserves (co-operatives)			
		7790 Advance distribution			
Advance distribution/distribution resolved for the financial year					
Carried forward		7795 Balance carried forward (income statement)			
Other operating expenses (TC)		7800 (free text) -99			
		R 7900 (reserved account)			

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 F 9086 Open items, 2016 R 9087 (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 accounts (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

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 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 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 F 9220 Subscribed capital in DM (art. 42(3) s. 1 EGHGB) F 9221 Subscribed capital in Euros (art. 42(3) s. 2 EGHGB) F 9229 Contra account for 9220-9221 R 9230 (reserved account) R 9232 (reserved account) R 9234 (reserved account) R 9239 (reserved account) 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/associates from issuance and transfer of bills 9273 Contingent liabilities from guarantees, bill and cheque guarantees 9274 Contingent liabilities to affiliated companies/associates from guarantees, bill and cheque guarantees 9275 Contingent liabilities from warranties 9276 Contingent liabilities to affiliated companies/associates from warranties 9277 Contingent liabilities from the granting of security for third-party liabilities 9278 Contingent liabilities to affiliated companies/associates 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 9287 Interest for postings via receivables, section 4(3) EStG 9288 Dunning fees for postings via receivables, section 4(3) EStG 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 F 9326 Statistical accounts for balance sheet/ management accounting ratios and indicators F 9346 Statistical accounts for balance sheet/ management accounting ratios and indicators F 9357 Statistical accounts for balance sheet/ management accounting ratios and indicators F 9365 Statistical accounts for balance sheet/ management accounting ratios and indicators
	HB				
	HB				
	HB				
				EÜR	
				EÜR	
				EÜR	
			Trade payables		
			Other liabilities		
			Contributions by silent partners		
			tax adjustment item, e.g. after tax audit		
				GK	
				SB	

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 9371 Statistical accounts for balance sheet/ management accounting ratios and indicators 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, lp - 09 F 9410 Private taxes, lp - 19 F 9420 Special personal deductions, - 29 partly deductible, lp F 9430 Special personal deductions, - 39 fully deductible, lp F 9440 Non-cash benefits, donations, - 49 lp F 9450 Extraordinary expenses, lp - 59 F 9460 Cost of real estate, lp - 69 F 9470 Income from real estate, lp - 79 F 9480 Non-cash withdrawals, lp - 89 F 9490 Private contributions, lp - 99 F 9500 Allocation to account 2000 - 09 09, gp F 9510 Allocation to account 2010 - 19 19, gp F 9520 Allocation to account 2020 - 29 29, gp F 9530 Allocation to account 9810 - 39 19, gp F 9540 Allocation to account 0060 - 49 69, gp F 9550 Allocation to account 2050 - 59 59, lp F 9560 Allocation to account 2060 - 69 69, lp F 9570 Allocation to account 2070 - 79 79, lp F 9580 Allocation to account 9820 - 89 29, gp F 9590 Allocation to account 0080 - 99 89, lp F 9600 Name of partner, gp - 09 F 9610 Remuneration of work - 19 performed, gp F 9620 Management bonus, gp - 29			F 9630 Loan interest, gp - 39 F 9640 Transfer for use, gp - 49 F 9650 Other remuneration, gp - 59 F 9660 Other remuneration, gp - 69 F 9670 Other remuneration, gp - 79 F 9680 Other remuneration, gp - 89 F 9690 Residual allocation, gp - 99 F 9700 Name of partner, lp - 09 F 9710 Remuneration of work - 19 performed, lp F 9720 Management bonus, lp - 29 F 9730 Loan interest, lp - 39 F 9740 Transfer for use, lp - 49 F 9750 Other remuneration, lp - 59 F 9760 Other remuneration, lp - 69 F 9770 Other remuneration, lp - 79 F 9780 Allocation to account 9840 - 89 49, lp F 9790 Remaining allocation, lp - 99 R 9800 Reconciliation total account for the import of accounting records F 9802 Collectively held reserves - other capital account adjustments F 9803 Retained profits/ accumulated losses brought forward - other capital account adjustments F 9804 Collectively held reserves - transfers F 9805 Retained profits/ accumulated losses brought forward - transfers F 9806 Attributable share of net income/net loss for financial year - per partner F 9807 Attributable share of net retained profits/net accumulated losses - per partner F 9808 Contra account for attributable share of net income/net loss for financial year F 9809 Contra account for attributable share of net retained profits/net accumulated losses F 9810 Capital accounts III, gp - 19 F 9820 Accumulated loss carryforward - 29 account, gp F 9830 Allocation account for call - 39 obligations, gp F 9840 Capital accounts III, lp - 49 F 9850 Allocation account for call - 59 obligations, lp

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 9860 Call obligations of general - 69 partners, gp		K	9918 Reversal of investment deduction section 7g (3), (4) EStG from two tax years ago, off-balance sheet
		F 9870 Call obligations of limited - 79 partners, lp		K	9919 Reversal of investment deduction section 7g (3), (4) EStG from three tax years ago, off-balance sheet
	HBU	9880 Special reserve for capitalised own shares			9960 Valuation adjustment, trade receivables
		9882 Special reserve for recognised accounting conveniences	Trade receivables		9961 Valuation adjustment, other liabilities
		F 9883 Withdrawals by general partners not covered by capital contributions	Other liabilities		9962 Valuation adjustment, bank balances
		F 9884 Withdrawals by limited partners not covered by capital contributions	Cash-in-hand, central bank balances, bank balances and cheques		
		F 9885 Allocation account for withdrawals by general partners not covered by capital contributions	Liabilities to banks		9963 Valuation adjustment, liabilities to banks
		F 9886 Allocation account for withdrawals by limited partners not covered by capital contributions	Trade payables		9964 Valuation adjustment, trade payables
		9887 Partners' tax expense	Other receivables and other assets		9965 Valuation adjustment, other assets
		9889 Contra account for 9887		GK	9970 Investment deduction section 7g(1) EStG, off-balance sheet (debit balance)
		9890 Statistical account for profit markup under sections 6b, 6c and 7g EStG old version (credit balance)			9971 Investment deduction section 7g(1) EStG, off-balance sheet (credit balance) - contra account for 9970
	GK	9891 Statistical account for profit markup under sections 6b, 6c and 7g EStG old version (debit balance) - Contra account for 9890		GK	9972 Add-back of investment deduction section 7g (2) EStG from preceding tax year, off-balance sheet (credit balance)
	EUR	9893 VAT in receivables at general VAT rate (cash basis accounting)			9973 Add-back of investment deduction section 7g (2) EStG from previous tax years, off-balance sheet (debit balance) - contra account for 9972, 9916, 9917
	EUR	9894 VAT in receivables at reduced VAT rate (cash basis accounting)		K	9974 Reversal of investment deduction section 7g (3), (4) EStG in preceding tax year
	EUR	9895 Contra account 9893-9894 for allocation of VAT (cash basis accounting)			9975 Reversal of investment deduction section 7g (3), (4) EStG in previous tax years - contra account for 9974, 9918, 9919
	EUR	9896 Input tax in liabilities at general VAT rate (cash basis accounting)		G	9976 Non-deductible interest expenses under section 4h EStG (credit balance)
	EUR	9897 Input tax in liabilities at reduced VAT rate (cash basis accounting)			9977 Non-deductible interest expenses under section 4h EStG (debit balance) - contra account for 9976
	EUR	9899 Contra account 9896-9897 for allocation of input tax (cash basis accounting)		G	9978 Deductible interest expenses from prior years under section 4h EStG (debit balance)
	SB	9910 Contra account for reduction in withdrawals, section 4(4a) EStG			9979 Deductible interest expenses from prior years under section 4h EStG (credit balance) - contra account for 9978
	SB	9911 Reduction in withdrawals, section 4(4a) EStG (credit balance)			9980 Allocation of debit entry to liability accounts
	SB	9912 Increase in withdrawals, section 4(4a) EStG			9981 Allocation account for allocation of debit entry to liability accounts
	SB	9913 Contra account for increase in withdrawals, section 4(4a) EStG (credit balance)			9982 Allocation of credit entry to liability accounts
	GK	9916 Add-back of investment deduction section 7g (2) EStG from two tax years ago, off-balance sheet (credit balance)			9983 Allocation account for allocation of credit entry to liability accounts
	GK	9917 Add-back of investment deduction section 7g (2) EStG from three tax years ago, off-balance sheet (credit balance)			

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
	<div>HB</div> <div>GK</div> <div>HB</div>	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 9985 Contra account for 9984 9986 Profit attributable to debt 9987 Retrospective restatement 9989 Contra account for 9986 - 9988 9990 Income of exceptional size or incidence 9991 Income (aperiodic) 9992 Income of exceptional size or incidence (aperiodic) 9993 Expenses of exceptional size or incidence 9994 Expenses (aperiodic) 9995 Expenses of exceptional size or incidence (aperiodic) 9998 Contra account for 9990-9997			

