

# DATEV Account Chart

Standard Chart of Accounts SKR 03

Valid for 2016



Balance sheet / profit and lost item	Program linkage	0 Assets and Capital Accounts	Balance sheet / profit and lost item	Program linkage	0 Assets and Capital Accounts
Business start-up and expansion expenses	HBÜ	0001 Business start-up and expansion expenses	Land, land rights and buildings, including buildings on third-party land		0110 Garages
Purchased concessions, industrial and similar rights and assets, and licences in such rights and assets		0005 Unpaid and due shares in co-operatives			0111 Outdoor facilities
		0010 Purchased concessions, industrial and similar rights and assets, and licences in such rights and assets			0112 Paved courtyards and other paved surfaces
			Prepayments and assets under construction		0113 Fixtures in commercial and industrial buildings
Goodwill		0015 Concessions			0115 Other buildings
Prepayments (intangible fixed assets)		0020 Industrial rights			0120 Commercial, industrial and other buildings under construction
		0025 Other rights and assets			0129 Prepayments on commercial, industrial and other buildings on own land and land rights
Goodwill		0027 Computer software			0140 Residential buildings
Internally generated intangible fixed assets	HB	0030 Licences in industrial and similar rights and assets	Land, land rights and buildings, including buildings on third-party land		
		0035 Goodwill			0145 Garages
		0038 Prepayments for goodwill			0146 Outdoor facilities
					0147 Paved courtyards and other paved surfaces
		0039 Prepayments for intangible fixed assets			0148 Fixtures in residential buildings
		0040 Merger surplus			0149 Share of building attributable to home office
		0043 Internally generated intangible fixed assets			0150 Residential buildings under construction
			Prepayments and assets under construction		
		0044 Computer software			0159 Prepayments on residential buildings on own land and land rights
		0045 Licences and franchise agreements			0160 Buildings on third-party land
		0046 Concessions and industrial rights			
		0047 Recipes and formulas, processes, prototypes			0165 Commercial buildings
		0048 Intangible fixed assets under development	Land, land rights and buildings, including buildings on third-party land		0170 Industrial buildings
Land, land rights and buildings, including buildings on third-party land		0050 Land, land rights and buildings, including buildings on third-party land			0175 Garages
					0176 Outdoor facilities
		0059 Share of land attributable to home office			0177 Paved courtyards and other paved surfaces
		0060 Land rights without buildings			0178 Fixtures in commercial and industrial buildings
					0179 Other buildings
		0065 Undeveloped land			0180 Commercial, industrial and other buildings under construction
		0070 Land rights (heritable building rights, long-term occupancy rights)	Prepayments and assets under construction		0189 Prepayments on commercial, industrial and other buildings on third-party land
		0075 Impaired land			0190 Residential buildings
Prepayments and assets under construction		0079 Prepayments for land and land rights without buildings			
Land, land rights and buildings, including buildings on third-party land		0080 Buildings on own land and land rights	Land, land rights and buildings, including buildings on third-party land		
					0191 Garages
		0085 Property values of own developed land			0192 Outdoor facilities
		0090 Commercial buildings			0193 Paved courtyards and other paved surfaces
		0100 Industrial buildings			0194 Fixtures in residential buildings

Balance sheet / profit and lost item	Program linkage	0 Assets and Capital Accounts	Balance sheet / profit and lost item	Program linkage	0 Assets and Capital Accounts											
Prepayments and assets under construction		0195 Residential buildings under construction	Other long-term equity investments		0517 Investments in corporations											
Technical equipment and machinery		0199 Prepayments on residential buildings on third-party land	Loans to other long-term investees and investors		0518 Investments in partnerships 0519 Investment by a GmbH & Co. KG in a general partner GmbH											
		0200 Technical equipment and machinery				0520 Loans to other long-term investees and investors										
		0210 Machinery					0523 Loans to other long-term investees or investors, partnerships									
		0220 Machine tools						0524 Loans to other long-term investees or investors, corporations								
		0240 Plant							0525 Long-term securities							
		0260 Transportation and similar systems								0530 Securities with profit participation rights that are subject to the partial income system						
		0280 Operating facilities									0535 Fixed-income securities					
0290 Technical equipment and machinery under construction		0540 Other loans														
Prepayments and assets under construction			0299 Prepayments on technical equipment and machinery		Long-term securities	0550 Loans										
			0300 Other equipment, operating and office equipment				0570 Long-term shares in cooperatives									
			Other equipment, operating and office equipment					0310 Other equipment				Other loans	0580 Loans to shareholders/partners			
								0320 Passenger cars	Long-term shares in cooperatives					0582 Loans to GmbH shareholders		
								0350 Heavy goods vehicles		Other loans					0583 Loans to silent partners	
								0380 Other transportation resources			Other loans					0584 Loans to general partners
		0400 Operating equipment						Long-term pension liability claims from life insurance policies								
		0410 Office equipment			Bonds	0590 Loans to related parties										
		0420 Office fittings					Liabilities to banks or Cash-in-hand, central bank balances, bank balances and cheques									
		0430 Shop fittings										0600 Non-convertible bonds				
		0440 Tools							0601 – due within 1 year							
		0450 Improvements								0605 – due between 1 and 5 years						
		0460 Scaffolding and formwork materials									0610 – due after more than 5 years					
		0480 Low-value assets						0615 Convertible bonds								
		0485 Assets between EUR 150 and EUR 1,000 (collective item)			0616 – due within 1 year											
		0490 Other operating and office equipment				0620 – due between 1 and 5 years										
		0498 Other equipment, operating and office equipment under construction					0625 – due after more than 5 years									
		0499 Prepayments on other equipment, operating and office equipment							0630 Liabilities to banks							
Prepayments and assets under construction		0500 Shares in affiliated companies (fixed assets)								Liabilities to banks		0631 – due within 1 year				
		0501 Shares in affiliated companies, partnerships									0640 – due between 1 and 5 years					
		0502 Shares in affiliated companies, corporations	0650 – due after more than 5 years													
		0503 Shares in parent or majority investor, corporations			0660 Liabilities to banks under instalment credit agreements											
		0504 Shares in parent or in majority investor				0661 – due within 1 year										
		0505 Loans to affiliated companies					0670 – due between 1 and 5 years									
Loans to affiliated companies		0506 Loans to affiliated companies, partnerships						0680 – due after more than 5 years								
		0507 Loans to affiliated companies, corporations							0690 (blank, no remaining maturity -98 noted in balance sheet)							
		0508 Loans to affiliated companies, sole proprietorships								0699 Contra account 0630-0689 if accounts 0690-0698 are allocated						
		0509 Shares in affiliated majority investor, partnership	0700 Liabilities to affiliated companies													
0510 Other long-term equity investments		0701 – due within 1 year														
Other long-term equity investments					0513 Typical silent partnerships	0705 – due between 1 and 5 years										
					0516 Atypical silent partnerships		0710 – due after more than 5 years									

Balance sheet / profit and lost item	Program linkage	0 Assets and Capital Accounts	Balance sheet / profit and lost item	Program linkage	0 Assets and Capital Accounts
Liabilities to other long-term investees and investors or Receivables from other long-term investees and investors		0715 Liabilities to other long-term investees and investors	Capital reserves	K	0841 Capital reserves from issuance of shares above par or notional amount
		0716 – due within 1 year		K	0842 Capital reserves from issuance of convertible bonds and options to acquire shares
		0720 – due between 1 and 5 years		K	0843 Capital reserves from additional payments as consideration for preferential rights for shares
		0725 – due after more than 5 years		K	0844 Other additional capital contributions
Other liabilities		0730 Liabilities to shareholders/partners		K	0845 Supplementary calls (contra account 1299)
		0731 – due within 1 year		K	0846 Legal reserve
		0740 – due between 1 and 5 years	Legal reserve	K	0848 Other revenue reserves from the purchase of treasury shares
		0750 – due after more than 5 years	Other revenue reserves	K	0849 Reserve for shares in a parent or majority investor
		0755 Liabilities to shareholders/partners for outstanding distributions	Reserve for shares in a parent or majority investor		R 0850 (reserved account)
		0760 Loans by typical silent partners	Reserve for treasury shares (corporations only)		
		0761 – due within 1 year	Reserves provided for by the articles of association	K	0851 Reserves provided for by the articles of association
		0764 – due between 1 and 5 years		K	0852 Other revenue reserves (co-operatives)
		0767 – due after more than 5 years		K	0853 Revenue reserves from the transitional BilMoG provisions
		0770 Loans by atypical silent partners		K	0854 Revenue reserves from the transitional BilMoG provisions (reversal of write-downs of tangible fixed assets)
		0771 – due within 1 year		K	0855 Other revenue reserves
		0774 – due between 1 and 5 years		K	0856 Equity component of reversals of write-downs
		0777 – due after more than 5 years		K	0857 Revenue reserves from the transitional BilMoG provisions (reversal of write-downs of long-term financial assets)
		0780 Profit-participation loans		K	0858 Revenue reserves from the transitional BilMoG provisions (reversal of special tax-allowable reserves)
		0781 – due within 1 year	Other revenue reserves	K	0859 Deferred taxes (revenue reserves credit balance) from items taken directly to equity
		0784 – due between 1 and 5 years		K	0860 Retained profits brought forward before appropriation of net profit
		0787 – due after more than 5 years		K	F 0865 Retained profits brought forward before appropriation of net profit (with breakdown for statement of changes in capital accounts)
		0790 (blank, no remaining maturity -98 noted in balance sheet)		K	F 0867 Accumulated losses brought forward before appropriation of net profit (with breakdown for statement of changes in capital accounts)
		0799 Contra account 0730-1789 and 1665-1678 and 1695-1698 if accounts 0790-0798 are allocated		K	0868 Accumulated losses brought forward before appropriation of net profit
Subscribed capital (corporations)	K	0800 Subscribed capital		K	0869 Balance carried forward (balance sheet)
	K	0809 Capital increase from reserves or retained earnings		K	F 0870 Fixed capital, gp - 79
		0810 Paid-up shares of remaining members of co-operatives	Retained profits brought forward or Accumulated losses brought forward		
		0811 Paid-up shares of withdrawing members of co-operatives			
		0812 Paid-up shares of co-operatives, cancelled shares			
		0813 Unpaid and due shares in co-operatives, recorded			
		0815 Contra account for unpaid and due shares in co-operatives, recorded			
	K	0819 Purchased treasury shares			
Treasury shares, deducted from subscribed capital on the face of the balance sheet					
Uncalled unpaid contributions to subscribed capital (deducted from equity on the face of the balance sheet)		0820 Unpaid uncalled contributions -29 to subscribed capital (reported as liability, deducted from subscribed capital on the face of the balance sheet)			
Unpaid contributions to subscribed capital		0830 Unpaid called contributions to -38 subscribed capital (receivables)	Retained profits brought forward or Accumulated losses brought forward	K	
Unpaid supplementary calls		0839 Supplementary calls (receivables; contra account 0845)	Net retained profits/net accumulated losses (balance sheet)	K	
Capital reserves	K	0840 Capital reserves			

Balance sheet / profit and lost item	Program linkage	0 Assets and Capital Accounts	Balance sheet / profit and lost item	Program linkage	0 Assets and Capital Accounts
		F 0880 Variable capital, gp - 89	Other provisions or Excess of plan assets over pension liability	HB	0967 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 0890 Partner loans, gp - 99			0968 Deferred tax liabilities
		F 0900 Limited partner capital, lp - 09	Deferred tax liabilities	HB	0969 Allowances for deferred tax liabilities
		F 0910 Loss adjustment account, lp - 19		HB	0970 Other provisions
		F 0920 Partner loans, lp - 29	Other provisions		0971 Provisions for maintenance expenses deferred to the first three months of the following year
Special tax-allowable reserves		0930 Special tax-allowable reserves, untaxed reserves			R 0972 (reserved account)
		0931 Special tax-allowable reserves under section 6b EStG			0973 Provisions for environmental remediation and waste disposal expenses
		0932 Special tax-allowable reserves under EStR			0974 Provisions for warranties (contra account 4790)
		0939 Special tax-allowable reserves under section 52(16) EStG			0976 Provisions for expected losses from executory contracts
		0940 Special tax-allowable reserves, accelerated tax depreciation and write-downs		HB	0977 Provisions for period-end closing and audit costs
		0943 Special tax-allowable reserves under section 7g(2) EStG new version			0978 Provisions for internal expenses under section 249(2) HGB (old version)
Other special reserves	SB	0945 Adjustment item for withdrawals, s. 4g EStG		HBÜ	0979 Provisions for environmental protection
Special tax-allowable reserves	SB	0946 Reserve for investment grants			0980 Prepaid expenses
		0947 Special tax-allowable reserves under section 7g(5) EStG	Prepaid expenses		0983 Deferred tax assets
Special reserve for investment grants and subsidies	HB	0949 Special reserves for investment grants and subsidies	Deferred tax assets	HB	0984 Customs and excise duties relating to inventories and recognised as expenses
Provisions for pensions and similar obligations		0950 Provisions for pensions and similar obligations	Prepaid expenses	SB	0985 Value added tax relating to prepayments and recognised as expenses
Provisions for pensions and similar obligations or Excess of plan assets over pension liability	HB	0951 Provisions for pensions and similar obligations for offsetting against long-term assets in accordance with section 246(2) HGB		SB	0986 Discount
Provisions for pensions and similar obligations		0952 Provisions for pensions and similar obligations to shareholders or related parties (10% capital investment)	Other revenue reserves	HBÜ	K 0987 Deferred income (revenue reserves debit balance) from items taken directly to equity
		0953 Provisions for direct commitments		HBÜ	K 0988 Deferred taxes (revenue reserves debit balance) from items taken directly to equity
		0954 Provisions for subsidy obligations for pension funds and life insurances	Deferred income		F 0989 Collectively held reserves (with breakdown for statement of changes in capital accounts)
Provisions for taxes		0955 Provisions for taxes			0990 Deferred income
		0956 Provision for trade tax, section 4(5b) EStG			0992 Deferrals of intra-period flat-rate depreciation charges for management accounting analysis
Other provisions		0957 Provision for trade tax	Trade receivables		0996 Global valuation allowance on receivables due within 1 year
Provisions for taxes		0961 Provisions for vacation pay			0997 Global valuation allowance on receivables due after more than 1 year
		0962 Provisions for taxes for tax deferral (BStBK)			0998 Specific valuation allowances on receivables due within 1 year
Other provisions		0963 Provision for corporate income tax			0999 Specific valuation allowances on receivables due after more than 1 year
		0964 Long-term provisions for long-term obligations comparable to post-employment benefits			
		0965 Provisions for personnel expenses			
		0966 Provisions for record retention obligations			

Balance sheet / profit and lost item	Program linkage	1 Financial and Private Accounts	Balance sheet / profit and lost item	Program linkage	1 Financial and Private Accounts
Cash-in-hand, central bank balances, bank balances and cheques		F 1000 Cash-in-hand	Cash-in-hand, central bank balances, bank balances and cheques		F 1330 Cheques
		F 1010 Petty cash 1			1340 Shares in affiliated companies (current assets)
		F 1020 Petty cash 2	Shares in affiliated companies (current assets)		1344 Shares in parent or in majority investor
Cash-in-hand, central bank balances, bank balances and cheques or Liabilities to banks		1100 Bank (Postbank) -09	Treasury shares		R 1345 (reserved account)
			Other securities classified as current assets		1348 Other securities
		1110 Bank (Postbank 1) -39			1349 Securities investments (short-term cash management)
		F 1120 Bank (Postbank 2)	Other receivables and other assets		1350 GmbH shares held for sale
		F 1130 Bank (Postbank 3)			1352 Shares in cooperatives held for sale
		F 1190 LZB (Bundesbank regional office) balances			1353 Assets to settle obligations comparable to post-employment benefits
		F 1195 Central bank balances	Excess of plan assets over pension liability or Other provisions	HB	1354 Assets for offsetting with obligations comparable to post-employment benefits under s. 246(2) of the HGB
		F 1200 Bank			1355 Pension liability insurance claims
		F 1210 Bank 1	Other receivables and other assets		1356 Long-term assets for the settlement of provisions for pensions and similar obligations
		F 1220 Bank 2			
		F 1230 Bank 3	Excess of plan assets over pension liability or Provisions for pensions and similar obligations	HB	1357 Long-term assets for offsetting provisions for pensions and similar obligations in accordance with section 246(2) HGB
		F 1240 Bank 4			F 1358 -59
		F 1250 Bank 5	Other receivables and other assets or Other liabilities		F 1360 Cash in transit
		R 1289 (reserved account)			
		1290 Cash investments, short-term cash management (not contained in cash funds)			
		1295 Liabilities to banks (not included in cash funds)			
Liabilities to banks or Cash-in-hand, central bank balances, bank balances and cheques		F 1300 Bills receivable			F 1370 Allocation account for determination of taxable profit under section 4/3 EStG, recognised in profit or loss
Trade receivables or Other liabilities		F 1301 – due within 1 year			F 1371 Allocation account for determination of taxable profit under section 4/3 EStG, not recognised in profit or loss
		F 1302 – due after more than 1 year			1372 Current assets in accordance with section 4(3) sentence 4 EStG
		F 1305 Bills receivable, eligible for discount with central bank			1373 Receivables from limited partners and atypical silent partners
Receivables from affiliated companies or Liabilities to affiliated companies		1310 Bills receivable from affiliated companies		EUR	1374 – due within 1 year
					1375 – due after more than 1 year
		1311 – due within 1 year		EUR	1376 Receivables from typical silent partners
		1312 – due after more than 1 year			1377 – due within 1 year
		1315 Bills receivable from affiliated companies, eligible for discount with central bank		EUR	1378 – due after more than 1 year
Receivables from other long-term investees and investors or Liabilities to other long-term investees and investors		1320 Bills receivable from other long-term investees and investors			F 1380 Cost centre reconciliation account
			Other receivables and other assets		1381 Receivables from GmbH shareholders
		1321 – due within 1 year			1382 – due within 1 year
		1322 – due after more than 1 year	Other receivables and other assets or Other liabilities		1383 – due after more than 1 year
		1325 Bills receivable from other long-term investees and investors, eligible for discount with central bank	Other receivables and other assets		
Other securities classified as current assets		1327 Finance bills			
		1329 Other securities subject to immaterial changes in value			

Balance sheet / profit and lost item	Program linkage	1 Financial and Private Accounts	Balance sheet / profit and lost item	Program linkage	1 Financial and Private Accounts
		1385 Receivables from general partners	Receivables from other long-term investees and investors		1489 Valuation allowances on receivables from other long-term investees and investors due after more than 1 year
		1386 – due within 1 year			
		1387 – due after more than 1 year	Trade receivables or Other liabilities		F 1490 Trade receivables from shareholders/partners
		1389 Occupational pension and other post-employment benefit entitlements (partners)			F 1491 – due within 1 year
Other receivables and other assets or Other liabilities		F 1390 Allocation account for cash-basis VAT accounting	Trade receivables		F 1495 – due after more than 1 year
Trade receivables or Other liabilities		S 1400 Trade receivables			1498 Contra account for other assets if posted via receivables account
		R 1401 Trade receivables -06	Trade receivables or Other liabilities		1499 Contra account 1451-1497 if allocated to receivables account
		F 1410 Trade receivables, no separate -44 receivables/payables accounting	Other receivables and other assets		1500 Other assets
	EUR	F 1445 Trade receivables at general VAT rate or of a VAT-exempt small business (cash basis accounting)			1501 Other assets – due within 1 year
	EUR	F 1446 Trade receivables at reduced VAT rate (cash basis accounting)			1502 Other assets – due after more than 1 year
	EUR	F 1447 Tax-exempt or untaxed trade receivables (cash basis accounting)			1503 Receivables from executive board members and managing directors – due within 1 year
	EUR	F 1448 Trade receivables at average rates under section 24 UStG (cash basis accounting)			1504 Receivables from executive board members and managing directors – due after more than 1 year
	EUR	F 1449 Contra account 1445-1448 if receivables are classified by tax rates (cash basis accounting)			1505 Receivables from supervisory and advisory board members – due within 1 year
	EUR	F 1450 Receivables under section 11(1) sentence 2 EStG for section 4/3 EStG			1506 Receivables from supervisory and advisory board members – due after more than 1 year
Trade receivables or Other liabilities		F 1451 Trade receivables, no separate receivables/payables accounting – due within 1 year	Prepayments (inventories)		1507 Receivables from other shareholders - due within 1 year
		F 1455 – due after more than 1 year			1508 Receivables from other shareholders – due after more than 1 year
		F 1460 Doubtful receivables			1510 Prepayments for inventories
		F 1461 – due within 1 year			AV 1511 Prepayments, 7% input tax
		F 1465 – due after more than 1 year			R 1512 (reserved account) -15
Receivables from affiliated companies or Liabilities to affiliated companies		F 1470 Trade receivables from affiliated companies	Other receivables and other assets		AV 1516 Prepayments, 15% input tax
		F 1471 – due within 1 year			AV 1517 Prepayments, 16% input tax
Receivables from affiliated companies		F 1475 – due after more than 1 year			AV 1518 Prepayments, 19% input tax
		1478 Valuation allowances on receivables from affiliated companies due within 1 year			1519 Receivables from project consortiums
		1479 Valuation allowances on receivables from affiliated companies due after more than 1 year			1520 Receivables from health insurance funds from Act on Reimbursement of Employers' Expenses (AAG)
Receivables from other long-term investees and investors or Liabilities to other long-term investees and investors		F 1480 Trade receivables from other long-term investees and investors	Other receivables and other assets or Other liabilities	U	1521 Consignment goods accounts
		F 1481 – due within 1 year		U	1522 Profit participation rights
Receivables from other long-term investees and investors		F 1485 – due after more than 1 year	Other receivables and other assets		1524 Supplementary payments or additional contributions receivable
		1488 Valuation allowances on receivables from other long-term investees and investors due within 1 year			1525 Security deposits
					1526 – due within 1 year
					1527 – due after more than 1 year
					F 1528 Subsequently deductible input tax, section 15a(2) UStG
					F 1529 Repayable input tax, section 15a(2) UStG
					1530 Receivables from employees (payroll)
					1531 – due within 1 year
					1537 – due after more than 1 year
					1538 Corporation tax credit under section 37 KStG – due within 1 year

Balance sheet / profit and lost item	Program linkage	1 Financial and Private Accounts	Balance sheet / profit and lost item	Program linkage	1 Financial and Private Accounts
Other receivables and other assets		1539 – due after more than 1 year		EUR	1580 Contra account for input tax, section 4/3 EStG
		1540 Receivables from trade tax overpayments		EUR	1581 Reversal of input tax from previous year, section 4/3 EStG
		1542 Tax refund claims against other countries		EUR	1582 Input tax from investments, section 4/3 EStG
		F 1543 Receivables from tax authorities for construction withholding tax remitted		EUR	1583 Contra account for input tax, average rates, section 4(3) EStG
		1544 Receivables from Bundesagentur für Arbeit	Other receivables and other assets or Other liabilities	U	S 1584 Deductible input tax for intra-European Union acquisition of new vehicles from suppliers without VAT identification number
		1545 VAT receivables		U	S 1585 Deductible input tax for withdrawal of goods from a VAT warehouse
		1547 Receivables from excise duties paid		U	F 1587 Input tax, general average rates, VAT return line 63
Other receivables and other assets or Other liabilities		S 1548 Input tax deductible in following period/year		U	F 1588 Acquisition tax liability
Other receivables and other assets		1549 Reclaimed corporate income tax		U	R 1589 (reserved account)
		1550 Loans			1590 Items in transit
		1551 – due within 1 year			1592 Third-party funds
		1555 – due after more than 1 year			F 1593 Allocation account for payments received on account of orders if posted via receivables account
Other receivables and other assets or Other liabilities	U	F 1556 Subsequently deductible input tax, section 15a(1) UStG, movable assets	Other liabilities		1594 Receivables from affiliated companies
	U	F 1557 Repayable input tax, section 15a(1) UStG, movable assets	Receivables from affiliated companies or Liabilities to affiliated companies		
	U	F 1558 Subsequently deductible input tax, section 15a(1) UStG, immovable property			1595 – due within 1 year
	U	F 1559 Repayable input tax, section 15a(1) UStG, immovable property	Receivables from other long-term investees and investors or Liabilities to other long-term investees and investors		1596 – due after more than 1 year
		S 1560 Input tax allocation accounts			1597 Receivables from other long-term investees and investors
		S 1561 Input tax allocation account, 7%			
		S 1562 Allocation account for input tax on intra-European Union acquisitions			1598 – due within 1 year
		S 1563 Allocation account for input tax on intra-European Union acquisitions, 19%			1599 – due after more than 1 year
		R 1564 (reserved account) -65	Trade payables or Other receivables and other assets		S 1600 Trade payables
		S 1566 Input tax allocation account, 19%		EUR	R 1601 Trade payables -03
		S 1567 Input tax allocation accounts under sections 13a/13b UStG		EUR	F 1605 Trade payables at general VAT rate (cash basis accounting)
		R 1568 (reserved account)		EUR	F 1606 Trade payables at reduced VAT rate (cash basis accounting)
		S 1569 Input tax allocation account under sections 13a/13b UStG, 19%		EUR	F 1607 Trade payables, no input tax (cash basis accounting)
	U	S 1570 Deductible input tax		EUR	F 1609 Contra account 1605-1607 if payables are classified by tax rates (cash basis accounting)
	U	S 1571 Deductible input tax, 7%	Trade payables or Other receivables and other assets		F 1610 Trade payables, no separate receivables/payables accounting
	U	S 1572 Deductible input tax on intra-European Union acquisitions		EUR	F 1624 Trade payables for investments, section 4/3 EStG
	U	S 1573 Input tax from acquisition as last purchaser in a triangular transaction			F 1625 Trade payables, no separate receivables/payables accounting – due within 1 year
	U	S 1574 Deductible input tax on intra-European Union acquisitions, 19%	Trade payables or Other receivables and other assets		F 1626 – due between 1 and 5 years
		R 1575 (reserved account)			F 1628 – due after more than 5 years
	U	S 1576 Deductible input tax, 19%			F 1630 Trade payables to affiliated companies
	U	S 1577 Deductible input tax under section 13b UStG, 19%	Liabilities to affiliated companies or Receivables from affiliated companies		
	U	S 1578 Deductible input tax under section 13b UStG			F 1631 – due within 1 year
		R 1579 (reserved account)			





Balance sheet / profit and lost item	Program linkage	1 Financial and Private Accounts	Balance sheet / profit and lost item	Program linkage	1 Financial and Private Accounts
Other liabilities	EUR	1752 – due between 1 and 5 years	Other liabilities or Other receivables and other assets	EUR	S 1787 VAT under section 13b UStG, 19%
		1753 – due after more than 5 years			1788 Acquisition tax deferred until
		1754 Tax payments to other countries			1789 VAT, current year
Other liabilities or Other receivables and other assets		1755 Payroll allocation	1790 VAT, previous year		
		1756 Payroll allocation, section 11(2) EStG for section 4(3) EStG	1791 VAT, earlier years		
		1758 Other liabilities refunds by co-operatives	1792 Other allocation accounts (interim accounts)		
		1759 Expected contributions owed to social security funds	1793 Allocation account for prepayments if posted via payables account		
Other liabilities or Other receivables and other assets		S 1760 VAT not due	S 1794 VAT from acquisition as last purchaser in a triangular transaction		
Provisions for taxes or Other receivables and other assets			1795 Social security liabilities (section 4/3 EStG)		
		U	S 1761 VAT not due, 7%		1796 Issued gift tokens
		S 1762 VAT not due on intra-European Union supplies of goods and services subject to domestic taxation	1797 VAT liabilities		
	U	R 1763 (reserved account)	F 1800 Private withdrawals, general, gp - 09		
		S 1764 VAT not due on intra-European Union supplies of goods and services subject to domestic taxation, 19%	F 1810 Private taxes, gp - 19		
	U	R 1765 (reserved account)	F 1820 Special personal deductions, - 29 partly deductible, gp		
		S 1766 VAT not due, 19%	F 1830 Special personal deductions, - 39 fully deductible, gp		
Other liabilities		S 1767 VAT on supplies of goods and services taxable in another EU country	F 1840 Non-cash benefits, donations, - 49 gp		
		S 1768 VAT on supplies of other goods and services/cost-plus contracts taxable in another EU country	F 1850 Extraordinary expenses, gp - 59		
		S 1769 VAT withdrawal of goods from a VAT warehouse	F 1860 Cost of real estate, gp - 69		
		S 1770 VAT	1869 Cost of real estate, gp (VAT key possible)		
		S 1771 VAT, 7%	F 1870 Income from real estate, gp - 79		
		S 1772 VAT on intra-European Union acquisitions	1879 Income from real estate, gp (VAT key possible)		
		R 1773 (reserved account)	F 1880 Non-cash withdrawals, gp - 89		
		S 1774 VAT on intra-European Union acquisitions, 19%	F 1890 Private contributions, gp - 99		
		R 1775 (reserved account)	F 1900 Private withdrawals, general, lp - 09		
		S 1776 VAT, 19%	F 1910 Private taxes, lp - 19		
		S 1777 VAT on intra-European Union supplies of goods and services subject to domestic taxation	F 1920 Special personal deductions, - 29 partly deductible, lp		
		S 1778 VAT on intra-European Union supplies of goods and services subject to domestic taxation, 19%	F 1930 Special personal deductions, - 39 fully deductible, lp		
		S 1779 VAT on intra-European Union acquisitions, no input tax deduction	F 1940 Non-cash benefits, donations, - 49 lp		
	U	F 1780 VAT prepayments	F 1950 Extraordinary expenses, lp - 59		
	U	F 1781 VAT prepayment 1/11	F 1960 Cost of real estate, lp - 69		
	U	F 1782 Back taxes, VAT return line 65	F 1970 Income from real estate, lp - 79		
	U	F 1783 Incorrect or invalid invoiced taxes, VAT return line 69	F 1980 Non-cash withdrawals, lp - 89		
	U	S 1784 VAT on intra-European Union acquisition of new vehicles from suppliers without VAT identification number	F 1990 Private contributions, lp - 99		
		S 1785 VAT under section 13b UStG			
		R 1786 (reserved account)			

Balance sheet / profit and lost item	Program linkage	2 Deferral Accounts	Balance sheet / profit and lost item	Program linkage	2 Deferral Accounts				
Other operating expenses (TC)	K	R 2000 (reserved account)	Interest and similar expenses	GK	2123 Amortisation of discount used for financing				
		R 2001 (reserved account)		GK	2124 Amortisation of discount for financing fixed assets				
		2004 Losses from mergers and reorganisations		GK	2125 Interest expenses for buildings classified as operating assets				
		R 2005 (reserved account)		GK	2126 Borrowing costs for fixed assets				
		2006 Losses from extraordinary damage		GK	2127 Annuities and recurrent payments				
		2007 Restructuring and reorganisation costs		G	2128 Interest expenses for the provision of capital by partners, section 15 EStG (corresponds to special business income)				
		2008 Losses from disposal or discontinuation of business activities, net of tax		Interest and similar expenses	GK	2129 Interest expenses on long-term liabilities to affiliated companies			
		2010 Non-operating expenses			GK	2130 Discount expenses			
		2020 Prior-period expenses				2139 Discount expenses to affiliated companies			
		2090 Expenses from the application of transitional provisions				2140 Expenses similar to interest expenses			
		2091 Expenses from the application of transitional provisions (provisions for pensions)				2141 Loan commissions and administrative cost contributions			
		2092 Expenses from the application of transitional provisions (accounting conveniences)				2142 Interest cost included in additions to pension provisions			
		2094 Expenses from the application of transitional provisions (deferred taxes)				2143 Interest expenses from the discounting of liabilities			
		Interest and similar expenses				GK	2144 Interest expenses from the discounting of provisions		
						GK	2145 Interest expenses from the discounting of provisions for pensions and similar/comparable obligations		
						GK	2146 Interest expenses from the discounting of provisions for pensions and similar/comparable obligations for offsetting under s. 246(2) HGB		
						GK	2147 Expenses from assets for offsetting in accordance with section 246(2) HGB		
						K	2148 Interest expenses from the discounting of provisions, non-tax-deductible		
						GK	2149 Expenses similar to interest expenses to affiliated companies		
	GK		2150 Currency translation losses						
G	2151 Currency translation losses (not s. 256a HGB)								
K	2152 Expenses from remeasurement of cash funds								
GK	2153 Non-deductible input tax								
GK	2154 Non-deductible input tax, 7%								
GK	R 2155 (reserved account)								
GK	2156 Non-deductible input tax, 19%								
GK	2200 Corporate income tax								
GK	2203 Corporate income tax for prior years								
GK	2204 Corporate income tax refunds for prior years								
GK	2208 Solidarity surcharge								
GK	2209 Solidarity surcharge for prior years								
GK	2210 Solidarity surcharge refunds for prior years								
Interest and similar expenses	K	2110 Interest expenses on short-term debt	Other operating expenses (TC)	GK	2157				
		2113 Non-deductible interest on long-term debt under section 4(4a) EStG (add-back)			2158				
		2114 Interest on shareholder loans			2159				
		2115 Interest and similar expenses, sections 3 no. 40, 3c EStG/section 8b(1,4) KStG			2160				
		2116 Interest and similar expenses to affiliated companies, sections 3 no. 40, 3c EStG/section 8b(1) KStG			2161				
		2117 Interest to shareholders with an equity interest of more than 25% or their related parties			2162				
		2118 Interest on receivables and payables accounts			2163				
		2119 Interest expenses on short-term liabilities to affiliated companies			2164				
		2120 Interest expense on long-term debt			2165				
		Interest and similar expenses			GK	2121	Taxes on income	K	2166
						2122			2167
						2123			2168
						2124			2169
						2125			2170
						2126			2171
						2127			2172
						2128			2173
						2129			2174
						2130			2175
2131	2176								
2132	2177								
2133	2178								
2134	2179								
2135	2180								
2136	2181								
2137	2182								
2138	2183								
2139	2184								
2140	2185								
2141	2186								
2142	2187								
2143	2188								
2144	2189								
2145	2190								
2146	2191								
2147	2192								
2148	2193								
2149	2194								
2150	2195								
2151	2196								
2152	2197								
2153	2198								
2154	2199								
2155	2200								
2156	2201								
2157	2202								
2158	2203								
2159	2204								
2160	2205								
2161	2206								
2162	2207								
2163	2208								
2164	2209								
2165	2210								
2166	2211								
2167	2212								
2168	2213								
2169	2214								
2170	2215								
2171	2216								
2172	2217								
2173	2218								
2174	2219								
2175	2220								
2176	2221								
2177	2222								
2178	2223								
2179	2224								
2180	2225								
2181	2226								
2182	2227								
2183	2228								
2184	2229								
2185	2230								
2186	2231								
2187	2232								
2188	2233								
2189	2234								
2190	2235								
2191	2236								
2192	2237								
2193	2238								
2194	2239								
2195	2240								
2196	2241								
2197	2242								
2198	2243								
2199	2244								
2200	2245								
2201	2246								
2202	2247								
2203	2248								
2204	2249								
2205	2250								
2206	2251								
2207	2252								
2208	2253								
2209	2254								
2210	2255								
2211	2256								
2212	2257								
2213	2258								
2214	2259								
2215	2260								
2216	2261								
2217	2262								
2218	2263								
2219	2264								
2220	2265								
2221	2266								
2222	2267								
2223	2268								
2224	2269								
2225	2270								
2226	2271								
2227	2272								
2228	2273								
2229	2274								
2230	2275								
2231	2276								
2232	2277								
2233	2278								
2234	2279								
2235	2280								
2236	2281								
2237	2282								
2238	2283								
2239	2284								
2240	2285								
2241	2286								
2242	2287								
2243	2288								
2244	2289								
2245	2290								
2246	2291								
2247	2292								
2248	2293								
2249	2294								
2250	2295								
2251	2296								
2252	2297								
2253	2298								
2254	2299								
2255	2300								
2256	2301								
2257	2302								
2258	2303								
2259	2304								
2260	2305								
2261	2306								
2262	2307								
2263	2308								
2264	2309								
2265	2310								
2266	2311								
2267	2312								
2268	2313								
2269	2314								
2270	2315								
2271	2316								
2272	2317								
2273	2318								
2274	2319								
2275	2320								
2276	2321								
2277	2322								
2278	2323								
2279	2324								
2280	2325								
2281	2326								
2282	2327								
2283	2328								
2284	2329								
2285	2330								
2286	2331								
2287	2332								
2288	2333								
2289	2334								
2290	2335								
2291	2336								
2292	2337								
2293	2338								
2294	2339								
2295	2340								
2296	2341								
2297	2342								
2298	2343								
2299	2344								
2300	2345								
2301	2346								
2302	2347								
2303	2348								
2304	2349								
2305	2350								
2306	2351								
2307	2352								
2308	2353								
2309	2354								
2310	2355								
2311	2356								
2312	2357								
2313	2358								
2314	2359								
2315	2360								
2316	2361								
2317	2362								
2318	2363								
2319	2364								
2320	2365								
2321	2366								
2322	2367								
2323	2368								
2324	2369								
2325	2370								
2326	2371								
2327	2372								
2328	2373								
2329	2374								
2330	2375								
2331	2376								
2332	2377								
2333	2378								
2334	2379								
2335	2380								
2336	2381								
2337	2382								
2338	2383								
2339	2384								
2340	2385								
2341	2386								
2342	2387								
2343	2388								
2344	2389								
2345	2390								
2346	2391								
2347	2392								
2348	2393								
2349	2394								
2350	2395								
2351	2396								
2352	2397								
2353	2398								
2354	2399								
2355	2400								
2356	2401								
2357	2402								
2358	2403								
2359	2404								
2360	2405								
2361	2406								
2362	2407								
2363	2408								
2364	2409								
2365	2410								
2366	2411								
2367	2412								
2368	2413								
2369	2414								
2370	2415								
2371	2416								
2372	2417								
2373	2418								
2374	2419								
2375	2420								
2376	2421								
2377	2422								
2378	2423								
2379	2424								
2380	2425								
2381	2426								
2382	2427								
2383	2428								
2384	2429								
2385	2430								
2386	2431								
2387	2432								
2388	2433								
2389	2434								
2390	2435								
2391	2436								
2392	2437								
2393	2438								
2394	2439								
2395	2440								
2396	2441								
2397	2442								
2398	2443								
2399	2444								
2400	2445								
2401	2446								
2402	2447								
2403	2448								
2404	2449								
2405	2450								
2406	2451								
2407	2452								
2408	2453								
2409	2454								
2410	2455								
2411	2456								
2412	2457								
2413	2458								
2414	2459								
2415	2460								
2416	2461								
2417	2462								
2418	2463								
2419	2464								
2420	2465								
2421	2466								
2422	2467								
2423	2468								
2424	2469								
2425	2470								
2426	2471								
2427	2472								
2428	2473								
2429	2474								
2430	2475								
2431	2476								
2432	2477								
2433	2478								
2434	2479								
2435	2480								
2436	2481								
2437	2482								
2438	2483								
2439	2484								
2440	2485								
2441	2486								
2442	2487								
2443	2488								
2444	2489								
2445	2490								
2446	2491								
2447	2492								
2448	2493								
2449	2494								
2450	2495								
2451	2496								
2452	2497								
2453	2498								
2454	2499								
2455	2500								
2456	2501								
2457	2502								
2458	2503								
2459	2504								
2460	2505								
2461	2506								
2462	2507								
2463	2508								
2464	2509								
2465	2510								
2466	2511								
2467	2512								
2468	2513								
2469	2514								
2470	2515								
2471	2516								
2472	2517								
2473	2518								
2474	2519								
2475	2520								
2476	2521								
2477	2522								
2478	2523								
2479	2524								
2480	2525								
2481	2526								
2482	2527								
2483	2528								
2484	2529								
2485	2530								
2486	2531								
2487	2532								
2488	2533								
2489	2534								
2490	2535								
2491	2536								
2492	2537								
2493	2538								
2494	2539								
2495	2540								
2496	2541								
2497	2542								
2498	2543								
2499	2544								
2500	2545								
2501	2546								
2502	2547								
2503	2548								
2504	2549								
2505	2550								
2506	2551								
2507	2552								
2508	2553								
2509	2554								
2510	2555								
2511	2556								
2512	2557								
2513	2558								
2514	2559								
2515	2560								
2516	2561								
2517	2562								
2518	2563								
2519	2564								
2520	2565								
2521	2566								
2522	2567								
2523	2568								
2524	2569								
2525	2570								
2526	2571								
2527	2572								
2528	2573								
2529	2574								
2530	2575								
2531	2576								
2532	2577								
2533	2578								
2534	2579								
2535	2580								
2536	2581								
2537	2582								
2538	2583								
2539	2584								
2540	2585								
2541	2586								
2542	2587								
2543	2588								
2544	2589								
2545	2590								
2546	2591								
2547	2592								
2548	2593								
2549	2594								
2550	2595								
2551	2596								
2552	2597								
2553	2598								
2554	2599								
2555	2600								
2556	2601								
2557	2602								
2558	2603								
2559	2604								
2560	2605								
2561	2606								
2562	2607								
2563	2608								
2564	2609								
2565	2610								
2566	2611								
2567	2612								
2568	2613								
2569	2614								
2570	2615								
2571	2616								
2572	2617								
2573	2618								
2574	2619								
2575	2620								
2576	2621								
2577	2622								
2578	2623								
2579	2624								
2580	2625								
2581	2626								
2582	2627								
2583	2628								
2584	2629								
2585	2630								
2586	2631								
2587	2632								
2588	2633								
2589	2634								
2590	2635								
2591	2636								
2592	2637								
2593	2638								
2594	2639								
2595	2640								
2596	2641								
2597	2642								
2598	2643								
2599	2644								
2600	2645								
2601	2646								
2602	2647								
2603	2648								
2604	2649								
2605	2650								
2606	2651								
2607	2652								
2608	2653								

Balance sheet / profit and lost item	Program linkage	2 Deferral Accounts	Balance sheet / profit and lost item	Program linkage	2 Deferral Accounts
Taxes on income		R 2212 (Account deleted)	Other operating expenses (TC)		2320 Losses on disposal of fixed assets
	GK	2213 Withholding tax on investment income, 25%		GK	2323 Losses on disposal of shares in corporations (long-term financial assets), section 3 no. 40 EStG/section 8b(3) KStG
	GK	2216 Allowable solidarity surcharge on withholding tax on investment income, 25%			2325 Losses on disposal of current assets (excluding inventories)
	GK	2218 Foreign tax on DTA income exempt from domestic taxation		GK	2326 Losses on disposal of current assets (excluding inventories), section 3 no. 40 EStG/section 8b(3) KStG
	GK	2219 Credit/ deduction of foreign withholding tax			2327 Disposal of current assets under section 4(3) sentence 4 EStG
	HB GK	2250 Expenses from additions to and reversals of deferred taxes		EÜR	2328 Disposal of current assets, section 3 no. 40 EStG/section 8b(3) KStG under section 4(3) sentence 4 EStG
	HB GK	2255 Income from additions to and reversals of deferred taxes		EÜR GK	2339 Transfers to tax reserve under s. 4g EStG
	GK	2260 Expenses from additions to provisions for taxes for tax deferral (BStBK)			R 2340 (Account deleted) -41
	GK	2265 Income from reversal of provisions for taxes for tax deferral (BStBK)	Other operating expenses (TC)	SB	2342 Transfers to tax reserve under s. 6b(3) EStG
		2280 Backpayments of trade tax for prior years		SB	2343 Transfers to tax reserve under s. 6b(10) EStG
	GK	2281 Backpayments and refunds of trade tax for prior years, section 4(5b) EStG		SB	2344 Transfers to replacement reserve under R.6.6 EStR
		2282 Refunds of trade tax for prior years		SB	2345 Transfers to tax reserves
	GK	2283 Income from reversal of provisions for trade tax, section 4(5b) EStG	Other operating expenses (TC)	SB	2347 Expenses from the purchase of treasury shares
		2284 Income from reversal of provisions for trade tax			R 2348 (reserved account)
Other taxes		2285 Backpayments of other taxes for prior years	Other taxes		2350 Cost of real estate, non-operating
		2287 Refunds of other taxes for prior years	Other operating expenses (TC)	GK	2375 Land tax
		2289 Income from reversal of provisions for other taxes		GK	2380 Non-cash benefits, donations, non-tax deductible
Other operating expenses (TC)		2300 Other expenses		GK	2381 Non-cash benefits, donations for scientific and cultural purposes
		2307 Other regular non-operating expenses		GK	2382 Non-cash benefits, donations for charitable purposes
	GK	2308 Other non-deductible expenses		GK	2383 Non-cash benefits, donations for church, religious and non-profit purposes
		2309 Other infrequent expenses		GK	2384 Non-cash benefits, donations to political parties
		2310 Disposals of tangible fixed assets (net carrying amount for book loss)		K	2385 Non-deductible half of supervisory board remuneration
		2311 Disposals of intangible fixed assets (net carrying amount for book loss)		GK	2386 Deductible supervisory board remuneration
	GK	2312 Disposals of long-term financial assets (net carrying amount for book loss)			2387 Non-cash benefits, donations to permanent assets (capital reserves) of a non-profit foundation
		2313 Disposals of long-term financial assets, section 3 no. 40 EStG/section 8b(3) KStG (net carrying amount for book loss)		GK	R 2388 (reserved account)
		2315 Disposals of tangible fixed assets (net carrying amount for book gain)		GK	2389 Non-cash benefits, donations to permanent assets (capital reserves) of a church, religious or non-profit foundation
		2316 Disposals of intangible fixed assets (net carrying amount for book gain)		GK	F 2390 Non-cash benefits, donations to permanent assets (capital reserves) of a scientific, charitable or cultural foundation
		2317 Disposals of long-term financial assets (net carrying amount for book gain)			2400 Bad debt allowances (normal amount)
Other operating income (TC)	GK	2318 Disposals of long-term financial assets, section 3 no. 40 EStG/section 8b(2) KStG (net carrying amount for book gain)		U	AM 2401 Bad debt allowances, 7% VAT (normal amount)

Balance sheet / profit and lost item	Program linkage	2 Deferral Accounts	Balance sheet / profit and lost item	Program linkage	2 Deferral Accounts
Other operating expenses (TC)	U	AM 2402 Bad debt allowances on tax-exempt intra-European Union supplies of goods and services (normal amount)	Profit transferred on the basis of profit pooling, profit and loss transfer, or partial profit transfer agreements	GK	2492 Profit transferred on the basis of a profit pooling agreement
	U	AM 2403 Bad debt allowances on intra-European Union supplies of goods and services subject to domestic taxation, 7% VAT (normal amount)			2493 Profit shares transferred to silent partners, section 8 GewStG
	U	AM 2404 Bad debt allowances on intra-European Union supplies of goods and services subject to domestic taxation, 16% VAT (normal amount)		K	2494 Profit transferred on the basis of a profit and loss transfer or partial profit transfer agreement
	U	AM 2405 Bad debt allowances, 16% VAT (normal amount)	Appropriation to capital reserves under the rules governing simplified capital decreases		2495 Appropriation to capital reserves under the rules governing simplified capital decreases
	U	AM 2406 Bad debt allowances, 19% VAT (normal amount)	Appropriation to legal reserve		2496 Appropriation to legal reserve
	U	AM 2407 Bad debt allowances, 15% VAT (normal amount)	Appropriation to reserves provided for by the articles of association		2497 Appropriation to reserves provided for by the articles of association
	U	AM 2408 Bad debt allowances on intra-European Union supplies of goods and services subject to domestic taxation, 19% VAT (normal amount)	Transfers to reserve for shares in a parent or majority investor		2498 Transfers to reserve for capitalised own shares
	U	AM 2409 Bad debt allowances on intra-European Union supplies of goods and services subject to domestic taxation, 15% VAT (normal amount)	Appropriation to other revenue reserves		2499 Appropriation to other revenue reserves
Write-downs of current assets to the extent that they exceed the write-downs that are usual for the corporation		2430 Bad debt allowances (if unusually high)	Other operating income (TC)	K	R 2500 (reserved account)
	U	AM 2431 Bad debt allowances, 7% VAT (if unusually high)			R 2501 (reserved account)
		R 2432 (reserved account) -34			2504 Gains from mergers and reorganisations
	U	AM 2435 Bad debt allowances, 16% VAT (if unusually high)			R 2505 (reserved account)
	U	AM 2436 Bad debt allowances, 19% VAT (if unusually high)			2506 Gains from sales of significant long-term equity investments
	U	AM 2437 Bad debt allowances, 15% VAT (if unusually high)			2507 Gains from sales of significant land
		R 2438 (reserved account)		HBÜ	2508 Gain on disposal or discontinuation of business activities, net of tax
	GK	2440 Allowances on receivables from corporations classified as long-term investees (if unusually high), s. 3c EStG/ s. 8b(3) KStG		HBÜ	2510 Non-operating income
	K	2441 Allowances on receivables from shareholders and related parties (if unusually high), s. 8b(3) KStG		HBÜ	2520 Prior-period income
Other operating expenses (TC)		2450 Transfers to global valuation allowance on receivables		HBÜ	2590 Income from the application of transitional provisions
		2451 Transfer to specific valuation allowance on receivables			2591 Income from the application of transitional provisions (reversal of write-downs of tangible fixed assets)
Transfers to reserve for shares in a parent or majority investor		2480 Transfers to reserve for shares in a parent or majority investor		HBÜ	2592 Income from the application of transitional provisions (reversal of write-downs of long-term financial assets)
		F 2481 Appropriation to collectively held reserves (with breakdown for statement of changes in capital account)	Income from long-term equity investments		2593 Income from the application of transitional provisions (securities classified as current assets)
		2485 Transfers to other revenue reserves (co-operatives)		GK	2594 Income from the application of transitional provisions (deferred taxes)
Cost of loss absorption (parent)	GK	2490 Cost of loss absorption			2600 Income from long-term equity investments
					2603 Income from investments in partnerships (affiliated companies), s. 9 GewStG or s. 18 EStG

Balance sheet / profit and lost item	Program linkage	2 Deferral Accounts	Balance sheet / profit and lost item	Program linkage	2 Deferral Accounts
Income from long-term equity investments	GK	2615 Income from shares in corporations (long-term equity investments), s. 3 no. 40 EStG/ s. 8b(1) KStG	Other operating income (TC)		2661 Currency translation gains (not s. 256a HGB)
	GK	2616 Income from shares in corporations (affiliated companies), s. 3 no. 40 EStG/ s. 8b(1) KStG	Other interest and similar income		2666 Income from remeasurement of cash funds
	GK	2618 Profit shares from industrial or self-employed partnerships, s. 9 GewStG or s. 18 EStG		GK	2670 Discounts received
		2619 Income from long-term equity investments in affiliated companies			2679 Discounts received from affiliated companies
Income from other securities and long-term loans		2620 Income from other securities and long-term loans			2680 Income similar to interest income
		2621 Income from long-term loans			2682 Tax-exempt interest income from discounting of provisions
		2622 Income from long-term loans to affiliated companies			2683 Interest income from the discounting of liabilities
		2623 Income from shares in partnerships (long-term financial assets)	Other interest and similar income or Interest and similar expenses	HB	2684 Interest income from the discounting of provisions
	GK	2625 Income from shares in corporations (long-term equity investments), s. 3 no. 40 EStG/ s. 8b(1,4) KStG			2685 Interest income from the discounting of provisions for pensions and similar/comparable obligations
	GK	2626 Income from shares in corporations (affiliated companies), s. 3 no. 40 EStG/ s. 8b(1) KStG		HB	2686 Interest income from the discounting of provisions for pensions and similar/comparable obligations for offsetting under s. 246(2) HGB
		2640 Interest and dividend income	Other interest and similar income	K	2687 Income from assets for offsetting in accordance with section 246(2) HGB
		2641 Compensation payments received as an outside shareholder			2688 Interest income from early repayment of increased corporate income tax amount, section 38 KStG
		2646 Income from shares in partnerships (affiliated companies)	Other operating income (TC)		2689 Income similar to interest income from affiliated companies
		2647 Income from other long-term securities of corporations (affiliated companies)			2700 Other income
		2648 Income from other long-term securities of partnerships (affiliated companies)			2705 Other regular operating income
		2649 Income from other securities and long-term loans, from affiliated companies			2707 Other regular non-operating income
Other interest and similar income		2650 Other interest and similar income			2709 Other infrequent income
	K	2652 Tax-exempt accrued interest on corporate income tax credit under section 37 KStG		GK	2710 Income from reversal of write-downs of tangible fixed assets
	GK	2653 Interest income s. 233a AO, s. 4(5b) EStG, tax-exempt			2711 Income from reversal of write-downs of intangible fixed assets
		2654 Income from other securities and short-term loans		GK	2712 Income from reversal of write-downs of long-term financial assets
	GK	2655 Income from shares in corporations (current assets), s. 3 no. 40 EStG/ s. 8b(1,4) KStG			2713 Income from reversal of write-downs of long-term financial assets, section 3 no. 40 EStG/section 8b(3) sentence 8 KStG
	GK	2656 Income from shares in corporations (affiliated companies), s. 3 no. 40 EStG/ s. 8b(1) KStG		GK	2714 Income from reversal of write-downs, section 3 no. 40 EStG/section 8b(2) KStG
		2657 Interest income s. 233a AO, taxable			2715 Income from reversal of write-downs of current assets excluding inventories
	K	2658 Interest income s. 233a AO, tax-exempt (Schedule A KSt)		GK	2716 Income from reversal of write-downs of current assets, section 3 no. 40 EStG/section 8b(3) sentence 8 KStG
		2659 Other interest and similar income from affiliated companies			2720 Income from disposal of fixed assets
Other operating income (TC)		2660 Currency translation gains		GK	2723 Income from disposal of shares in corporations (long-term financial assets), section 3 no. 40 EStG/section 8b(2) KStG

Balance sheet / profit and lost item	Program linkage	2 Deferral Accounts	Balance sheet / profit and lost item	Program linkage	2 Deferral Accounts		
Other operating income (TC)	GK	2725 Income from disposal of current assets (excluding inventories)	Income from profits received under profit pooling, profit and loss transfer, or partial profit transfer agreements (parent)	GK	2792 Income from profits received under a profit pooling agreement		
		2726 Income from disposal of current assets (excluding inventories), section 3 no. 40 EStG/section 8b(2) KStG					
		2727 Income from reversal of tax reserve under s. 6b(3) EStG					
		2728 Income from reversal of tax reserve under s. 6b(10) EStG					
Other operating income (TC)			2729 Income from reversal of replacement reserve under R.6.6 EStR		Withdrawals from capital reserves		2795 Withdrawals from capital reserves
			2730 Income from reduction in global valuation allowances on receivables		Withdrawals from revenue reserves, of which from legal reserve		2796 Withdrawals from legal reserve
			2731 Income from reduction in specific valuation allowances on receivables		Withdrawals from reserves provided for by the articles of association		2797 Withdrawals from reserves provided for by the articles of association
			2732 Income from recoveries of receivables previously written off		Withdrawals from reserve for shares in a parent or majority investor		2798 Withdrawals from reserve for capitalised own shares
			R 2733 (reserved account)		Withdrawals from other revenue reserves		2799 Withdrawals from other revenue reserves
			R 2734 (reserved account)		Withdrawals from reserve for shares in a parent or majority investor		2840 Withdrawals from reserve for shares in a parent or majority investor
			2735 Income from reversal of provisions				F 2841 Withdrawals from collectively held reserves (with breakdown for statement of changes in capital account)
			2736 Income from remission of liabilities				2850 Withdrawals from other revenue reserves (co-operatives)
			2737 Income from reversal of tax reserve under s. 4g EStG				2860 Retained profits brought forward after appropriation of net profit
			2738 Income from reversal of tax reserves under s. 52(16) EStG				F 2865 Retained profits brought forward after appropriation of net profit (with breakdown for statement of changes in capital accounts)
		2739 Income from reversal of tax reserves (investment reserves under s. 7g(2) EStG)			F 2867 Accumulated losses brought forward after appropriation of net profit (with breakdown for statement of changes in capital accounts)		
		2740 Income from reversal of tax reserve			2868 Accumulated losses brought forward after appropriation of net profit		
		2741 Income from reversal of accelerated tax depreciation			2869 Balance carried forward (income statement)		
		2742 Insurance recoveries and compensation payments			2870 Advance distribution		
	2743 Investment subsidies (taxable)						
	2744 Investment grants (tax-exempt)						
	2745 Income from capital decrease						
Income from capital decrease	GK	2746 Tax-exempt income from reversal of tax reserves	Retained profits or accumulated losses brought forward				
Other operating income (TC)	GK	2747 Other tax-exempt operating income					
		2749 Refunds Act on Reimbursement of Employers' Expenses (AAG)					
		2750 Income from real estate					
Sales	U	AM 2751 Rental and lease income, VAT-exempt s. 4 no. 12 UStG	Carried forward				
	U	AM 2752 Rental and lease income, 19% VAT	Advance distribution/distribution resolved for the financial year				
		R 2753 (reserved account) -54	Other operating expenses (TC)				
Other operating income (TC)		2760 Income from capitalisation of assets acquired free of charge			2890 Allocated imputed business owner's remuneration		
		2762 Reimbursements, refunds and credit entries relating to prior periods			2891 Allocated imputed rental and lease payments		
Sales		2764 Income from administrative expense allocations			2892 Allocated imputed interest		
Loss transfer	K	2790 Income from loss absorption			2893 Allocated imputed depreciation, amortisation and write-downs		
					2894 Allocated imputed business risks		
					2895 Allocated imputed wages for non-compensated employees		

Balance sheet / profit and lost item	Program linkage	2 Deferral Accounts	Balance sheet / profit and lost item	Program linkage	2 Deferral Accounts
Other operating expenses (TC)		R 2900 (reserved account)			

Balance sheet / profit and lost item	Program linkage	3 Incoming goods and inventories	Balance sheet / profit and lost item	Program linkage	3 Incoming goods and inventories
Cost of raw materials, consumables and supplies, and of purchased merchandise		3000 Raw materials, consumables and supplies  AV 3010 Cost of raw materials, -19 consumables and supplies, 7% input tax R 3020 (reserved account) -29 AV 3030 Cost of raw materials, -39 consumables and supplies, 19% input tax R 3040 (reserved account) -59 U AV 3060 Cost of raw materials, consumables and supplies, intra-European Union acquisitions, 7% input tax and 7% VAT R 3061 (reserved account) U AV 3062 Cost of raw materials, -63 consumables and supplies, intra-European Union acquisitions, 19% input tax and 19% VAT R 3064 (reserved account) -65 U AV 3066 Cost of raw materials, consumables and supplies, intra-European Union acquisitions, no input tax and 7% VAT U AV 3067 Cost of raw materials, consumables and supplies, intra-European Union acquisitions, no input tax and 19% VAT R 3068 (reserved account) -69 AV 3070 Cost of raw materials, consumables and supplies, 5.5% input tax AV 3071 Cost of raw materials, consumables and supplies, 10.7% input tax R 3072 (reserved account) -74 U AV 3075 Cost of raw materials, consumables and supplies from a VAT warehouse, s. 13a UStG, 7% input tax and 7% VAT U AV 3076 Cost of raw materials, consumables and supplies from a VAT warehouse, s. 13a UStG, 19% input tax and 19% VAT R 3077 (reserved account) -88 U AV 3089 Cost of raw materials, consumables and supplies as last purchaser in a triangular transaction, 19% input tax and 19% VAT 3090 Fuels (production) AV 3091 Fuels (production), 7% input tax AV 3092 Fuels (production), 19% input tax R 3093 (reserved account) -98	Cost of purchased services		3100 Purchased services  AV 3106 Purchased services, 19% input tax R 3107 (reserved account) AV 3108 Purchased services, 7 % input tax 3109 Purchased services, no input tax AV 3110 Construction services supplied by domestic contractor, 7% input tax and 7% VAT R 3111 (reserved account) -12 U AV 3113 Other services supplied by a contractor in another EU country, 7% input tax and 7% VAT R 3114 (reserved account) U AV 3115 Services supplied by foreign contractor, 7% input tax and 7% VAT R 3116 (reserved account) -19 U AV 3120 Construction services supplied -21 by domestic contractor, 19% input tax and 19% VAT R 3122 (reserved account) U AV 3123 Other services supplied by a contractor in another EU country, 19% input tax and 19% VAT R 3124 (reserved account) U AV 3125 Services supplied by foreign -26 contractor, 19% input tax and 19% VAT R 3127 (reserved account) -29 U AV 3130 Construction services supplied by domestic contractor, no input tax, 7% VAT R 3131 (reserved account) -32 U AV 3133 Other services supplied by a contractor in another EU country, no input tax and 7% VAT R 3134 (reserved account) U AV 3135 Services supplied by foreign contractor, no input tax, 7% VAT R 3136 (reserved account) -39 U AV 3140 Construction services supplied -41 by domestic contractor, no input tax, 19% VAT R 3142 (reserved account) U AV 3143 Other services supplied by a contractor in another EU country, no input tax and 19% VAT R 3144 (reserved account) U AV 3145 Services supplied by foreign -46 contractor, no input tax, 19% VAT R 3147 (reserved account) -49 S/AV 3150 Cash discounts received on services for which recipient bears tax liability under section 13b UStG



Balance sheet / profit and lost item	Program linkage	3 Incoming goods and inventories	Balance sheet / profit and lost item	Program linkage	3 Incoming goods and inventories
Cost of purchased services	U	S/AV 3151 Cash discounts received on services for which recipient bears tax liability under section 13b UStG, 19% input tax and 19% VAT R 3152 (reserved account) S/AV 3153 Cash discounts received on services for which recipient bears tax liability under section 13b UStG, no input tax, with VAT U S/AV 3154 Cash discounts received on services for which recipient bears tax liability under section 13b UStG, no input tax, 19% VAT R 3155 (reserved account) -59 3160 Services under s. 13b UStG, with input tax deduction 3165 Services under s. 13b UStG, without input tax deduction 3200 Cost of merchandise  AV 3300 Cost of merchandise, 7% input tax -09 R 3310 (reserved account) -48 3349 Cost of merchandise without input tax deduction AV 3400 Cost of merchandise, 19% input tax -09 R 3410 (reserved account) -19 U AV 3420 Intra-European Union acquisitions, 7% input tax and 7% VAT -24 U AV 3425 Intra-European Union acquisitions, 19 % input tax and 7% VAT -29 U AV 3430 Intra-European Union acquisitions, no input tax and 7% VAT R 3431 (reserved account) -34 U AV 3435 Intra-European Union acquisitions, no input tax and 19% VAT R 3436 (reserved account) -39 U AV 3440 Intra-European Union acquisition of new vehicles from supplier without VAT identification number, 19% input tax and 19% VAT R 3441 (reserved account) -49 R 3500 (reserved account) -04 AV 3505 Cost of merchandise, 5.5% input tax -09 R 3510 (reserved account) -39 AV 3540 Cost of merchandise, 10.7% input tax -49 U AV 3550 Tax-exempt intra-European Union acquisitions	Cost of raw materials, consumables and supplies, and of purchased merchandise	U	3551 Cost of merchandise in a third country, taxable  3552 Acquisition by 1st purchaser in a triangular transaction AV 3553 Purchase of merchandise as last purchaser in a triangular transaction, 19% input tax and 19% VAT R 3554 (reserved account) -57 3558 Cost of merchandise in another EU country, taxable 3559 Tax-exempt imports U AV 3560 Merchandise from a VAT warehouse, section 13a UStG, 7% input tax and 7% VAT R 3561 (reserved account) -64 U AV 3565 Merchandise from a VAT warehouse, section 13a UStG, 19% input tax and 19% VAT R 3566 (reserved account) -69 3600 Non-deductible input tax -09 3610 Non-deductible input tax, 7% -19 R 3620 (reserved account) -29 R 3650 (reserved account) -59 3660 Non-deductible input tax, 19% -69 3700 Trade discounts 3701 Trade discounts on cost of raw materials, consumables and supplies AV 3710 Trade discounts, 7% input tax -11 R 3712 (reserved account) -13 AV 3714 Trade discounts on cost of raw materials, consumables and supplies, 7% input tax AV 3715 Trade discounts on cost of raw materials, consumables and supplies, 19% input tax R 3716 (reserved account) U AV 3717 Trade discounts on cost of raw materials, consumables and supplies, intra-EU acquisitions, 7% input tax and 7% VAT U AV 3718 Trade discounts on cost of raw materials, consumables and supplies, intra-EU acquisitions, 19% input tax and 19% VAT R 3719 (reserved account) AV 3720 Trade discounts, 19% input tax -21 AV 3722 Trade discounts, 16% input tax AV 3723 Trade discounts, 15% input tax U AV 3724 Trade discounts on intra-European Union acquisitions, 7% input tax and 7% VAT U AV 3725 Trade discounts on intra-European Union acquisitions, 19% input tax and 19% VAT
Cost of raw materials, consumables and supplies, and of purchased merchandise					

Balance sheet / profit and lost item	Program linkage	3 Incoming goods and inventories	Balance sheet / profit and lost item	Program linkage	3 Incoming goods and inventories
Cost of raw materials, consumables and supplies, and of purchased merchandise	U	AV 3726 Trade discounts on intra-European Union acquisitions, 16% input tax and 16% VAT	Cost of raw materials, consumables and supplies, and of purchased merchandise		AV 3755 Volume discounts received on cost of raw materials, consumables and supplies, 19% input tax
	U	AV 3727 Trade discounts on intra-European Union acquisitions, 15% input tax and 15% VAT			R 3756 (reserved account) -59
		R 3728 (reserved account) -29			AV 3760 Volume discounts received, -61 19% input tax
		S/AV 3730 Cash discounts received			R 3762 (reserved account) -68
		S/AV 3731 Cash discounts received, 7% input tax			3769 Volume discounts received
		R 3732 (reserved account)			3770 Rebates received
		S/AV 3733 Cash discounts received on cost of raw materials, consumables and supplies			AV 3780 Rebates received, 7% input tax -81
		S/AV 3734 Cash discounts received on cost of raw materials, consumables and supplies, 7% input tax			R 3782 (reserved account) 3783 Rebates received on cost of raw materials, consumables and supplies
		R 3735 (reserved account)			AV 3784 Rebates received on cost of raw materials, consumables and supplies, 7% input tax
		S/AV 3736 Cash discounts received, 19% input tax			AV 3785 Rebates received on cost of raw materials, consumables and supplies, 19% input tax
		R 3737 (reserved account)			R 3786 (reserved account) -87
		S/AV 3738 Cash discounts received on cost of raw materials, consumables and supplies, 19% input tax			S/AV 3788 Cash discounts received on cost of raw materials, consumables and supplies, 10.7% input tax
		R 3739 (reserved account) -40			R 3789 (reserved account)
	U	S/AV 3741 Cash discounts received on cost of raw materials, consumables and supplies, taxable intra-European Union acquisitions, 19% input tax and 19% VAT		U	AV 3790 Rebates received, 19% input tax -91
		R 3742 (reserved account)			AV 3792 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	S/AV 3743 Cash discounts received on cost of raw materials, consumables and supplies, taxable intra-European Union acquisitions, 7% input tax and 7% VAT		U	AV 3793 Cash discounts received on purchase of merchandise as last purchaser in a triangular transaction, 19% input tax and 19% VAT
		S/AV 3744 Cash discounts received on raw materials, consumables and supplies, taxable intra-European Union acquisitions			S/AV 3794 Cash discounts received, 5.5% input tax
		S/AV 3745 Cash discounts received on taxable intra-European Union acquisitions			R 3795 (reserved account)
	U	S/AV 3746 Cash discounts received on taxable intra-European Union acquisitions, 7% input tax and 7% VAT			S/AV 3796 Cash discounts received, 10.7% input tax
		R 3747 (reserved account)			R 3797 (reserved account)
	U	S/AV 3748 Cash discounts received on taxable intra-European Union acquisitions, 19% input tax and 19% VAT			S/AV 3798 Cash discounts received on cost of raw materials, consumables and supplies, 5.5% input tax
		R 3749 (reserved account)			R 3799 (reserved account)
		AV 3750 Volume discounts received, 7% input tax -51			3800 Delivery costs
		R 3752 (reserved account)			3830 Empties
		3753 Volume discounts received on cost of raw materials, consumables and supplies			3850 Customs and import duties
		AV 3754 Volume discounts received on cost of raw materials, consumables and supplies, 7% input tax			3950 Changes in inventories of purchased merchandise -54
					3955 Changes in inventories of raw materials, consumables and supplies -59
					3960 Changes in inventories of raw materials, consumables and supplies, and of purchased merchandise -69

Balance sheet / profit and lost item	Program linkage	3 Incoming goods and inventories	Balance sheet / profit and lost item	Program linkage	3 Incoming goods and inventories
Raw materials, consumables and supplies		3970 Inventories of raw materials, -79 consumables and supplies			
Finished goods and merchandise		3980 Merchandise inventories -89			
Cost of raw materials, consumables and supplies, and of purchased merchandise		3990 Allocated material costs (contra -99 account 4000-99)			

Balance sheet / profit and lost item	Program linkage	4 Operating expenses	Balance sheet / profit and lost item	Program linkage	4 Operating expenses
Cost of raw materials, consumables and supplies, and of purchased merchandise		4000 Cost of raw materials, consumables and supplies, and of purchased merchandise	Wages and salaries		4155 Employment agency subsidies (credit balances)
Wages and salaries		4100 Wages and salaries			4156 Expenses from change in provisions for vacation pay
	K	4110 Wages		G	4157 Expenses from change in provisions for vacation pay for shareholder-managers
		4120 Salaries			4158 Expenses from change in provisions for vacation pay for salaried partners, section 15 EStG (corresponds to special business income)
	G	4124 Managing director salaries of shareholders of limited liability company (GmbH)	Wages and salaries		4159 Expenses from change in provisions for vacation pay for marginal part-time workers
Wages and salaries		4125 Salaries of spouses			4160 Pension funds
	K	4126 Management bonuses paid to shareholder managers	Social security, post-employment and other employee benefit costs	G	4165 Cost of old age pensions
		4127 Managing director salaries			4166 Post-employment benefit costs for shareholder managers
Wages and salaries		4128 Remuneration of salaried partners, section 15 EStG (corresponds to special business income)			4167 Flat-rate tax on other benefits (e.g. direct insurance policies)
Social security, post-employment and other employee benefit costs		4129 Management bonuses paid to employees			4168 Cost of old-age pensions of salaried partners, section 15 EStG (corresponds to special business income)
	G	4130 Statutory social security expenses			4169 Employee benefit expenses
		4137 Statutory social security expenses for salaried partners, section 15 EStG (corresponds to special business income)	Social security, post-employment and other employee benefit costs		4170 Capital-forming payments
Social security, post-employment and other employee benefit costs		4138 Contributions to occupational health and safety agency	Wages and salaries	G	4175 Travel expense reimbursement – home/workplace
Other operating expenses (TC)		4139 Disabled persons equalisation levy			4180 Tips
Social security, post-employment and other employee benefit costs		4140 Voluntary social benefits not subject to wage tax			4190 Casual labour wages
		4141 Other social security costs			4194 Flat-rate taxes for marginal part-time workers
	G	4144 Social security contributions for marginal part-time workers			4195 Wages for marginal part-time work
Wages and salaries		4145 Voluntary social benefits subject to wage tax			4196 Flat-rate taxes for shareholder managers
		4146 Voluntary non-cash benefits provided to marginal part-time workers	Wages and salaries	G	4197 Flat-rate taxes for salaried partners, section 15 EStG (corresponds to special business income)
		4147 Voluntary non-cash benefits provided to shareholder managers			4198 Flat-rate taxes for employees
	G	4148 Voluntary non-cash benefits provided to salaried partners, section 15 EStG (corresponds to special business income)	Other operating expenses (TC)		4199 Flat-rate tax on casual labour wages
		4149 Flat-rate tax on other benefits (e.g. travel allowances)			4200 Occupancy costs
Wages and salaries		4150 Sick pay supplements		GK	4210 Rent (immovable property)
		4151 Non-cash benefits and services provided to marginal part-time workers			4211 Expenses for rented or leased immovable property that must be added back under trade tax law
	G	4152 Non-cash benefits and services provided to employees	Other operating expenses (TC)	GK	4212 Rental/expenses for double household
		4153 Non-cash benefits and services provided to shareholder managers			4215 Leases (immovable property)
	G	4154 Non-cash benefits and services provided to salaried partners, section 15 EStG (corresponds to special business income)	Other operating expenses (TC)	GK	4219 Remuneration of partners for rental of their immovable property, section 15 EStG (corresponds to special business income)
					4220 Real property leases (immovable property)
				K	4222 Remuneration of partners for rental and lease of their immovable property

Balance sheet / profit and lost item	Program linkage	4 Operating expenses	Balance sheet / profit and lost item	Program linkage	4 Operating expenses
Other operating expenses (TC)	G	4228 Incidental rental and lease expenses, not added back for trade tax purposes	Other operating expenses (TC)	GK	4631 Non-cash benefits to third parties, deductible, s. 37b EStG
		4229 Remuneration of partners for lease of their immovable property, section 15 EStG (corresponds to special business income)			4632 Flat-rate taxes on gifts and non-cash benefits, deductible
Other operating expenses (TC)	G	4230 Heating		GK	4635 Gifts, non-deductible, without s. 37b EStG
		4240 Gas, electricity, water			4636 Gifts, non-deductible, with s. 37b EStG
	G	4250 Cleaning		GK	4637 Flat-rate taxes on non-cash benefits and gifts, non-deductible
		4260 Maintenance of operating premises			4638 Gifts used exclusively for operating purposes
	G	4270 Levies for real property used for operating purposes		GK	4639 Non-cash benefits, with s. 37b EStG
		4280 Other occupancy costs			4640 Corporate hospitality expenses
	G	4288 Costs of home office (deductible portion)		GK	4650 Entertainment expenses
		4289 Costs of home office (non-deductible portion)			4651 Other business expenses with limited deductibility (deductible portion)
Other operating expenses (TC)	GK	4290 Cost of real estate, operating		GK	4652 Other business expenses with limited deductibility (non-deductible portion)
		4300 Non-deductible input tax			4653 Small gifts
	GK	4301 Non-deductible input tax, 7%		GK	4654 Non-deductible entertainment expenses
		R 4304 (reserved account) -05			4655 Non-deductible business expenses from advertising and corporate hospitality expenses
Taxes on income	GK	4306 Non-deductible input tax, 19%		GK	4660 Employee travel expenses
Other taxes		4320 Trade tax			R 4662 (Account deleted)
	GK	4340 Other taxes		GK	4663 Employee travel expenses, cost of travel
		4350 Excise taxes (other taxes)			4664 Employee travel expenses, additional subsistence costs
Other operating expenses (TC)	GK	4355 Eco tax		GK	4666 Employee travel expenses, accommodation costs
		4360 Insurance premiums			R 4667 (reserved account)
	GK	4366 Building insurance		GK	4668 Employee mileage reimbursement
		4370 Net insurance premium for future pension benefit liability			4670 Business owner travel expenses
	GK	4380 Contributions		GK	4672 Business owner travel expenses (non-deductible portion)
		4390 Other levies			4673 Business owner travel expenses, cost of travel
	GK	4396 Tax-deductible late filing penalties and administrative fines		GK	4674 Business owner travel expenses, additional subsistence costs
		4397 Non-tax deductible late filing penalties and administrative fines			R 4675 (reserved account)
	GK	4400 (free text) -99		GK	4676 Business owner travel expenses, accommodation costs and incidental travel expenses
		4500 Vehicle expenses			R 4677 (reserved account)
Other taxes	GK	4510 Motor vehicle tax		GK	4678 Travel between home and workplace and travel to family home (deductible portion)
Other operating expenses (TC)		4520 Motor vehicle insurance			4679 Travel between home and workplace and travel to family home (non-deductible portion)
	GK	4530 Current motor vehicle operating costs		G	4680 Travel between home and workplace and travel to family home (credit balance)
		4540 Motor vehicle repairs			4681 Additional subsistence costs for double household
	GK	4550 Garage rent		G	R 4685 (reserved account)
		4560 Road tolls			4700 Selling and distribution expenses
	GK	4570 Operating leases (motor vehicles)		G	4710 Packaging materials
		4580 Other motor vehicle expenses			
	GK	4590 Motor vehicle expenses for private vehicles used for business purposes		G	
		4595 Third-party vehicle expenses			
Other operating expenses (TC)	GK	4600 Advertising costs	Other operating expenses (TC)	GK	
		4605 Giveaways			
	GK	4630 Gifts, deductible, without s. 37b EStG		GK	

Balance sheet / profit and lost item	Program linkage	4 Operating expenses	Balance sheet / profit and lost item	Program linkage	4 Operating expenses
Other operating expenses (TC)	GK	4730 Outgoing freight	Amortisation and write-downs of intangible fixed assets and depreciation and write-downs of tangible fixed assets		4851 Accelerated tax depreciation, s. 7g(5) EStG (excluding motor vehicles)
		4750 Transport insurance			
		4760 Selling commissions			
		4780 Third-party services (distribution)			
		4790 Warranty expenses			
		4800 Repairs and maintenance of technical equipment and machinery			4852 Accelerated tax depreciation, s. 7g(5) EStG (motor vehicles)
		4801 Building repairs and maintenance			4853 Reduction in cost in accordance with section 7g(2) EStG new version (excl. motor vehicles)
		4805 Repairs and maintenance of other equipment, operating and office equipment			4854 Reduction in cost in accordance with section 7g(2) EStG new version (for motor vehicles)
		4806 Hardware and software maintenance expenses			4855 Immediate write-off of low-value assets
		4808 Addition to provision for internal expenses			4860 Depreciation and amortisation of capitalised low-value assets
		4809 Other repairs and maintenance			4862 Write-downs of assets (collective item)
		4810 Operating leases (movable assets)			4865 Write-downs of capitalised low-value assets
		4815 Finance leases			4866 Write-downs of long-term financial assets (not permanent)
Amortisation and write-downs of intangible fixed assets and depreciation and write-downs of tangible fixed assets			Write-downs of long-term financial assets and securities classified as current assets	HB	
	HBÜ	4820 Amortisation of business start-up and expansion expenses			4870 Write-downs of long-term financial assets (permanent)
		4822 Amortisation of intangible fixed assets		GK	4871 Write-downs of long-term financial assets, s. 3 no. 40 EStG/ s. 8b(3) KStG (permanent)
	HB	4823 Amortisation of internally generated intangible fixed assets		GK	4872 Expenses due to share of loss of industrial and independent partnerships, s. 8 GewStG or s. 18 EStG 8)
		4824 Goodwill amortisation and write-downs			
		4825 Goodwill write-downs		GK	4873 Write-downs of long-term financial assets due to section 6b EStG reserve, section 3 no. 40 EStG/section 8b(3) KStG
		4826 Write-downs of intangible fixed assets			4874 Write-downs of long-term financial assets due to section 6b EStG reserve
	HB	4827 Write-downs of internally generated intangible fixed assets			4875 Write-downs of securities classified as current assets
		4830 Depreciation of tangible fixed assets (excluding depreciation of motor vehicles and buildings)			4876 Write-downs of securities classified as current assets, section 3 no. 40 EStG/section 8b(3) KStG
		4831 Depreciation of buildings		GK	4877 Write-downs of long-term financial assets - affiliated companies
		4832 Depreciation of motor vehicles			4878 Write-downs of securities classified as current assets - affiliated companies
		4833 Depreciation of share of building attributable to home office			4880 Write-downs of other current assets (if unusually high)
		4840 Write-downs of tangible fixed assets			
			Write-downs of current assets to the extent that they exceed the write-downs that are usual for the corporation		4882 Write-downs of current assets due to tax rules (unusually high)
		4841 Write-downs for extraordinary technical and economic wear and tear of buildings			4886 Write-downs of current assets excluding inventories and securities classified as current assets (normal amount)
		4842 Write-downs for extraordinary technical and economic wear and tear of motor vehicles			
		4843 Write-downs for extraordinary technical and economic wear and tear of other assets	Other operating expenses (TC)		
Amortisation and write-downs of intangible fixed assets and depreciation and write-downs of tangible fixed assets		4850 Write-downs of tangible fixed assets due to special tax rules			

Balance sheet / profit and lost item	Program linkage	4 Operating expenses	Balance sheet / profit and lost item	Program linkage	4 Operating expenses
Other operating expenses (TC)		4887 Write-downs of current assets due to tax reasons, excluding inventories and securities classified as current assets (normal amount)	Other operating expenses (TC)	GK	4976 Costs to sell, section 3 no. 40 EStG/section 8b(2) KStG
Write-downs of current assets to the extent that they exceed the write-downs that are usual for the corporation		4892 Write-downs of raw materials, consumables and supplies/merchandise (if unusually high)	Other operating expenses (TC)		4980 Operating supplies
Other operating expenses (TC)		4893 Write-downs of finished goods and work in progress (if unusually high)			4984 Refunds by co-operatives to members
		4900 Other operating expenses			4985 Tools and minor equipment
		4902 Interim account for expenses in another country for which input tax reimbursement is possible			4990 Imputed business owner's remuneration
		4905 Other regular operating expenses			4991 Imputed rent/leasing expenses
		4909 Purchased services/third-party services			4992 Imputed interest
		4910 Postage			4993 Imputed depreciation, amortisation and write-downs
		4920 Telephone			4994 Imputed business risks
		4925 Fax and Internet costs			4995 Imputed wages for non-compensated employees
		4930 Office supplies			4996 Cost of sales
		4940 Newspapers, books (specialist literature)			4997 Administrative expenses
		4945 Training costs			4998 Selling expenses
		4946 Voluntary social benefits			4999 Contra account 4996-4998
	G	4948 Remuneration of partners, section 15 EStG (corresponds to special business income)			
	G	4949 Liability compensation paid to partners, section 15 EStG (corresponds to special business income)			
Other operating expenses (TC)		4950 Legal and consulting costs			
		4955 Bookkeeping costs			
		4957 Period-end closing and audit costs			
	K	4958 Remuneration paid to shareholders for rental or lease of their movable property			
	G	4959 Remuneration paid to partners for rental or lease of their movable property, section 15 EStG (corresponds to special business income)			
Other operating expenses (TC)	GK	4960 Rent of fixtures and fittings (movable assets)			
	GK	4961 Leases (movable assets)			
	GK	4963 Expenses for rented or leased movable assets that must be added back under trade tax law			
	GK	4964 Expenses for temporary transfer of rights (licences, concessions)			
	GK	4965 Operating leases (movable assets)			
		4969 Environmental remediation and waste disposal expenses			
		4970 Incidental monetary transaction costs			
	GK	4975 Expenses from shares in corporations, sections 3 no. 40, 3c EStG/section 8b(1,4) KStG			

Balance sheet / profit and lost item	Program linkage	5	Balance sheet / profit and lost item	Program linkage	5
Other operating expenses (TC)		5000 (free text) -99			



Balance sheet / profit and lost item	Program linkage	6	Balance sheet / profit and lost item	Program linkage	6
Other operating expenses (TC)		6000 (free text) -99			

Balance sheet / profit and lost item	Program linkage	7 Inventory	Balance sheet / profit and lost item	Program linkage	7 Inventory
Work in progress		7000 Work in progress (inventories)			
		7050 Unfinished goods (inventories)			
		7080 Services in progress			
Construction contracts in progress		7090 Construction contracts in progress			
Orders in progress		7095 Orders in progress			
Finished goods and merchandise		7100 Finished goods and merchandise (inventories)			
		7110 Finished goods (inventories)			
		7140 Merchandise (inventories)			
		-99			

Balance sheet / profit and lost item	Program linkage	8 Revenues	Balance sheet / profit and lost item	Program linkage	8 Revenues
Sales		8000 (free text) -99	Sales	U	AM 8335 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 8100 Tax-exempt sales, section 4 no. 8 ff. UStG			
	U	AM 8105 Tax-exempt sales under section 4 no. 12 UStG (rental and leasing)		U	AM 8336 Revenue from other services taxable in another EU country, for which the recipient bears tax liability
	U	AM 8110 Other tax-exempt sales, domestic			
	U	AM 8120 Tax-exempt sales, section 4 no. 1a UStG		U	AM 8337 Revenue from services for which the recipient bears the tax liability under section 13b UStG
	U	AM 8125 Tax-exempt intra-European Union deliveries, section 4 no. 1b UStG			
		R 8128 (reserved account)		U	AM 8338 Revenue from services taxable in a third country, not subject to domestic taxation
	U	AM 8130 Deliveries by first purchaser in triangular transactions (EU), section 25 b(2) UStG		U	AM 8339 Revenue from services taxable in another EU country, not subject to domestic taxation
	U	AM 8135 Tax-exempt intra-European Union deliveries of new vehicles to purchasers without VAT identification number		U	AM 8340 Revenue, 16% VAT
	U	AM 8140 Tax-exempt offshore sales, etc.		U	AM 8400 Revenue, 19% VAT
	U	AM 8150 Other tax-exempt sales (e.g. section 4 nos. 2-7 UStG)		U	AM 8410 Revenue, 19% VAT
	U	AM 8160 Tax-exempt sales without input tax deduction, part of total sales, section 4 UStG			R 8411 (reserved account) -49
	U	AM 8165 Tax-exempt sales without input tax deduction, part of total sales			8500 Special business income, remuneration for work performed
		8190 Revenue taxed at average rates under section 24 UStG			8501 Special business income, rental/lease income
	U	AM 8191 Revenue, ss. 25 and 25a UStG, 19% VAT			8502 Special business income, interest income
		R 8192 (reserved account)			8503 Special business income, liability compensation
		8193 Revenue, ss. 25 and 25a UStG, no VAT			8504 Special business income, pension payments
	U	AM 8194 Revenue from travel services, s. 25(2) UStG, tax-exempt			8505 Special business income, other special business income
	U	8195 Revenue of VAT-exempt small business as defined by section 19(1) UStG	Sales		8510 Commission revenue
	U	AM 8196 Revenue from gaming machines, 19% VAT		U	AM 8514 Tax-exempt commission revenue, section 4 no. 8 ff. UStG
		R 8197 (reserved account) -98		U	AM 8515 Tax-exempt commission revenue, section 4 no. 5 UStG
		8200 Revenue		U	AM 8516 Commission revenue, 7% VAT
	U	AM 8300 Revenue, 7% VAT -09			R 8517 (reserved account) -18
	U	AM 8310 Revenue from intra-European Union supplies of goods and services subject to domestic taxation, 7% VAT		U	AM 8519 Commission revenue, 19% VAT
					8520 Revenue from waste recycling
	U	AM 8315 Revenue from intra-European Union supplies of goods and services subject to domestic taxation, 19% VAT			8540 Revenue from empties
		8320 Revenue from supplies of goods and services taxable in another EU country			8570 Other income from commissions, licences and patents
	U	AM 8330 Revenue from intra-European Union supplies of goods and services subject to domestic taxation, 16% VAT		U	AM 8574 Other income from commissions, licences and patents, tax-exempt, s. 4(8) ff. UStG
	U	8331 Revenue from taxable electronic services in another EU country		U	AM 8575 Other income from commissions, licences and patents, tax-exempt, s. 4(5) UStG
		R 8332 (reserved account) -34			AM 8576 Other income from commissions, licences and patents, 7% VAT
					R 8577 (reserved account) -78

Balance sheet / profit and lost item	Program linkage	8 Revenues	Balance sheet / profit and lost item	Program linkage	8 Revenues
Sales	U	AM 8579 Other income from commissions, licences and patents, 19% VAT	Sales	U	AM 8720 Sales allowances, 19% VAT -21
	EUR	8580 Statistical account, revenue at general VAT rate (cash basis accounting)		U	R 8722 (reserved account)
	EUR	8581 Statistical account, revenue at reduced VAT rate (cash basis accounting)		U	AM 8723 Sales allowances, 16% VAT
	EUR	8582 Statistical account, tax-exempt and untaxed revenue (cash basis accounting)		U	AM 8724 Sales allowances on tax-exempt intra-European Union deliveries
	EUR	8589 Contra account 8580-8582 if revenue is classified by tax rates (cash basis accounting)		U	AM 8725 Sales allowances on intra-European Union supplies of goods and services subject to domestic taxation, 7% VAT
Other operating income (TC)		8590 Allocated other non-cash benefits (excluding goods)		U	AM 8726 Sales allowances on intra-European Union supplies of goods and services subject to domestic taxation, 19% VAT
	U	AM 8591 Non-cash benefits, 7% VAT (goods)			8727 Sales allowances on supplies of goods and services taxable in another EU country
		R 8594 (reserved account)		U	R 8728 (reserved account)
	U	AM 8595 Non-cash benefits, 19% VAT (goods)		U	AM 8729 Sales allowances on intra-European Union supplies of goods and services subject to domestic taxation, 16% VAT
		R 8596 (reserved account) -97			S/AM 8730 Cash discounts granted
		8600 Other regular operating revenue		U	S/AM 8731 Cash discounts granted, 7% VAT
		8604 Reimbursed input tax, other countries			R 8732 (reserved account) -35
		8605 Other regular operating income		U	S/AM 8736 Cash discounts granted, 19% VAT
		8606 Other operating income from affiliated companies			R 8737 (reserved account)
		8607 Other incidental income		U	S/AM 8738 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
Sales		AM 8609 Other regular operating income tax-exempt, section 4 no. 8 ff UStG			S/AM 8741 Cash discounts granted for goods and services for which the recipient bears the tax liability under section 13b UStG
Other operating income (TC)	U	8610 Allocated other non-cash benefits		U	S/AM 8742 Cash discounts granted on revenue from other services taxable in another EU country, for which the recipient bears tax liability
	U	AM 8611 Allocated other non-cash benefits from provision of car, 19% VAT		U	S/AM 8743 Sales discounts granted on tax-exempt intra-European Union deliveries, section 4 no. 1b UStG
		R 8612 (reserved account)			R 8744 (reserved account)
	U	AM 8613 Allocated other non-cash benefits, 19% VAT		U	S/AM 8745 Cash discounts granted on intra-European Union supplies of goods and services subject to domestic taxation
		8614 Allocated other non-cash benefits, no VAT			S/AM 8746 Cash discounts granted on intra-European Union supplies of goods and services subject to domestic taxation, 7% VAT
	U	AM 8625 Other regular operating income tax-exempt, e.g. section 4 nos. 2-7 UStG		U	R 8747 (reserved account)
	U	AM 8630 Other regular operating income, 7% VAT		U	S/AM 8748 Cash discounts granted on intra-European Union supplies of goods and services subject to domestic taxation, 19% VAT
		R 8635 (reserved account) -39			R 8749 (reserved account)
	U	AM 8640 Other regular operating income, 19% VAT		U	AM 8750 Volume discounts granted, 7% VAT
		R 8645 (reserved account) -48			R 8752 (reserved account) -59
	U	AM 8649 Other regular operating income, 16% VAT		U	AM 8760 Volume discounts granted, 19% VAT
Other interest and similar income		8650 Revenue from interest and discount charges			
		8660 Revenue from interest and discount charges from affiliated companies			
Sales		8700 Sales allowances			
	U	AM 8705 Sales allowances on tax-free sales, section 4 no. 1a UStG		U	
	U	AM 8710 Sales allowances, 7% VAT -11			
		R 8712 (reserved account) -19		U	

Balance sheet / profit and lost item	Program linkage	8 Revenues	Balance sheet / profit and lost item	Program linkage	8 Revenues
Sales		R 8762 (reserved account) -68 8769 Volume discounts granted 8770 Rebates granted U AM 8780 Rebates granted, 7% VAT -81 R 8782 (reserved account) -89 U AM 8790 Rebates granted, 19% VAT -91 R 8792 (reserved account) -99		EUR UGK	AM 8852 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 expenses (TC)		8800 Revenue from sales of tangible fixed assets (book loss) U AM 8801 Revenue from sales of tangible fixed assets, 19% VAT (book loss) U AM 8807 Revenue from sales of tangible fixed assets, tax-exempt, section 4 no. 1a UStG (book loss) U AM 8808 Revenue from sales of tangible fixed assets, tax-exempt, section 4 no. 1b UStG (book loss) R 8809 (reserved account) -16 8817 Revenue from sales of intangible fixed assets (book loss) 8818 Revenue from sales of long-term financial assets (book loss) GK 8819 Revenue from sales of long-term financial assets, section 3 no. 40 EStG/section 8b(3) KStG (book loss) U AM 8820 Revenue from sales of tangible fixed assets, 19% VAT (book gain) -25 R 8826 (reserved account) U AM 8827 Revenue from sales of tangible fixed assets, tax-exempt, section 4 no. 1a UStG (book gain) U AM 8828 Revenue from sales of tangible fixed assets, tax-exempt, section 4 no. 1b UStG (book gain) 8829 Revenue from sales of tangible fixed assets (book gain) R 8830 (reserved account) -36 8837 Revenue from sales of intangible fixed assets (book gain) 8838 Revenue from sales of long-term financial assets (book gain) GK 8839 Revenue from sales of long-term financial assets, section 3 no. 40 EStG/section 8b(2) KStG (book gain)	Sales	EUR	8853 Revenue from sales of current assets under section 4(3) sentence 4 EStG 8900 Non-cash withdrawals 8905 Withdrawal of items, no VAT 8906 Use of items for non-business purposes, no VAT R 8908 (reserved account) -09 U AM 8910 Withdrawal by business owner -13 for non-business purposes (goods), 19% VAT R 8914 (reserved account) U AM 8915 Withdrawal by business owner -16 for non-business purposes (goods), 7% VAT U AM 8917 Withdrawal by business owner for non-business purposes (goods), 7% VAT 8918 Use of items for non-business purposes, no VAT (use of telephone) 8919 Withdrawal by business owner for non-business purposes (goods), no VAT U AM 8920 Use of items for non-business purposes, 19% VAT U AM 8921 Use of items for non-business purposes, 19% VAT (use of vehicles) U AM 8922 Use of items for non-business purposes, 19% VAT (use of telephone) R 8923 (reserved account) 8924 Use of items for non-business purposes, no VAT (use of vehicles) U AM 8925 Non-cash other services, 19% VAT -27 R 8928 (reserved account) 8929 Non-cash other services, no VAT U AM 8930 Use of items for non-business purposes, 7% VAT U AM 8931 Use of items for non-business purposes, 7% VAT U AM 8932 Non-cash other services, 7% VAT U AM 8933 Non-cash other services, 7% VAT R 8934 (reserved account) U AM 8935 Non-cash benefits, 19% VAT -37 R 8938 (reserved account) 8939 Non-cash benefits, no VAT U AM 8940 Non-cash benefits (goods), -43 19% VAT R 8944 (reserved account) U AM 8945 Non-cash benefits (goods), 7% VAT -46 U AM 8947 Non-cash benefits (goods), 7% VAT R 8948 (reserved account)
Other operating income (TC)		U AM 8820 Revenue from sales of tangible fixed assets, 19% VAT (book gain) -25 R 8826 (reserved account) U AM 8827 Revenue from sales of tangible fixed assets, tax-exempt, section 4 no. 1a UStG (book gain) U AM 8828 Revenue from sales of tangible fixed assets, tax-exempt, section 4 no. 1b UStG (book gain) 8829 Revenue from sales of tangible fixed assets (book gain) R 8830 (reserved account) -36 8837 Revenue from sales of intangible fixed assets (book gain) 8838 Revenue from sales of long-term financial assets (book gain) GK 8839 Revenue from sales of long-term financial assets, section 3 no. 40 EStG/section 8b(2) KStG (book gain)	Other operating income (TC)	U	AM 8922 Use of items for non-business purposes, 19% VAT (use of telephone)
	EUR	U AM 8850 Revenue from sales of current assets, 19% VAT, section 4(3) sentence 4 EStG		U	AM 8925 Non-cash other services, 19% VAT
	EUR	U AM 8851 Revenue from sales of current assets, VAT-exempt, section 4 no. 8 ff UStG in conjunction with section 4(3) sentence 4 EStG	Sales	U	R 8928 (reserved account) 8929 Non-cash other services, no VAT U AM 8930 Use of items for non-business purposes, 7% VAT U AM 8931 Use of items for non-business purposes, 7% VAT U AM 8932 Non-cash other services, 7% VAT U AM 8933 Non-cash other services, 7% VAT R 8934 (reserved account) U AM 8935 Non-cash benefits, 19% VAT -37 R 8938 (reserved account) 8939 Non-cash benefits, no VAT U AM 8940 Non-cash benefits (goods), -43 19% VAT R 8944 (reserved account) U AM 8945 Non-cash benefits (goods), 7% VAT -46 U AM 8947 Non-cash benefits (goods), 7% VAT R 8948 (reserved account)

Balance sheet / profit and lost item	Program linkage	8 Revenues	Balance sheet / profit and lost item	Program linkage	8 Revenues
Sales	GK  HB	8949 Non-cash benefits (goods), no VAT			
		8950 Untaxed sales (internal sales)			
		8955 VAT reimbursements, e.g. under s. 24 UStG			
		8959 Taxes directly related to sales			
Increase or decrease in finished goods inventories and work in progress		8960 Inventory changes – unfinished goods			
		8970 Inventory changes – services in progress			
Increase or decrease in construction contracts in progress		8975 Inventory changes – construction contracts in progress			
Increase or decrease in orders in progress		8977 Inventory changes – orders in progress			
Increase or decrease in finished goods inventories and work in progress		8980 Inventory changes – finished goods			
Other own work capitalised		8990 Other own work capitalised			
		8994 Other own work capitalised (borrowing costs attributable to cost of sales)			
		8995 Own work capitalised to produce internally generated intangible fixed assets			

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 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 F 9181 Variable capital - transfers, limited partner F 9182 Loss adjustment account - 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 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 -20 F 9326 Statistical accounts for balance sheet/ management accounting ratios and indicators -43 F 9346 Statistical accounts for balance sheet/ management accounting ratios and indicators -49 F 9357 Statistical accounts for balance sheet/ management accounting ratios and indicators -60 F 9365 Statistical accounts for balance sheet/ management accounting ratios and indicators -67 F 9371 Statistical accounts for balance sheet/ management accounting ratios and indicators -72
	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
		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 0900 - 09 09, lp F 9510 Allocation to account 0910 - 19 19, lp F 9520 Allocation to account 0920 - 29 29, lp F 9530 Allocation to account 9950 - 39 59, lp F 9540 Allocation to account 9930 - 49 39, gp F 9550 Allocation to account 9810 - 59 19, gp F 9560 Allocation to account 9820 - 69 29, gp F 9570 Allocation to account 0870 - 79 79, gp F 9580 Allocation to account 0880 - 89 89, gp F 9590 Allocation to account 0890 - 99 99, gp 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 F 9860 Call obligations of general - 69 partners, gp F 9870 Call obligations of limited - 79 partners, 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
		9880 Special reserve for capitalised own shares		K	9919 Reversal of investment deduction section 7g (3), (4) EStG from three tax years ago, off-balance sheet
	HBU	9882 Special reserve for recognised accounting conveniences			F 9920 Unpaid uncalled contributions - 29 to general partner capital, gp
		F 9883 Withdrawals by general partners not covered by capital contributions			F 9930 Unpaid called contributions to - 39 general partner capital, gp
		F 9884 Withdrawals by limited partners not covered by capital contributions			F 9940 Unpaid uncalled contributions - 49 to limited partner capital, lp
		F 9885 Allocation account for withdrawals by general partners not covered by capital contributions			F 9950 Unpaid called contributions to - 59 limited partner capital, lp
		F 9886 Allocation account for withdrawals by limited partners not covered by capital contributions	Trade receivables		9960 Valuation adjustment, trade receivables
		9887 Partners' tax expense	Other liabilities		9961 Valuation adjustment, other liabilities
		9889 Contra account for 9887	Cash-in-hand, central bank balances, bank balances and cheques		9962 Valuation adjustment, bank balances
		9890 Statistical account for profit markup under sections 6b, 6c and 7g EStG old version (credit balance)	Liabilities to banks		9963 Valuation adjustment, liabilities to banks
		9891 Statistical account for profit markup under sections 6b, 6c and 7g EStG old version (debit balance) - Contra account for 9890	Trade payables		9964 Valuation adjustment, trade payables
	GK	9893 VAT in receivables at general VAT rate (cash basis accounting)	Other receivables and other assets		9965 Valuation adjustment, other assets
		9894 VAT in receivables at reduced VAT rate (cash basis accounting)		GK	9970 Investment deduction section 7g(1) EStG, off-balance sheet (debit balance)
	EUR	9895 Contra account 9893-9894 for allocation of VAT (cash basis accounting)			9971 Investment deduction section 7g(1) EStG, off-balance sheet (credit balance) - contra account for 9970
	EUR	9896 Input tax in liabilities at general VAT rate (cash basis accounting)		GK	9972 Add-back of investment deduction section 7g (2) EStG from preceding tax year, off-balance sheet (credit balance)
	EUR	9897 Input tax in liabilities at reduced 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	9899 Contra account 9896-9897 for allocation of input tax (cash basis accounting)		K	9974 Reversal of investment deduction section 7g (3), (4) EStG in preceding tax year
	SB	9910 Contra account for reduction in withdrawals, section 4(4a) EStG			9975 Reversal of investment deduction section 7g (3), (4) EStG in previous tax years - contra account for 9974, 9918, 9919
	SB	9911 Reduction in withdrawals, section 4(4a) EStG (credit balance)		G	9976 Non-deductible interest expenses under section 4h EStG (credit balance)
	SB	9912 Increase in withdrawals, section 4(4a) EStG			9977 Non-deductible interest expenses under section 4h EStG (debit balance) - contra account for 9976
	SB	9913 Contra account for increase in withdrawals, section 4(4a) EStG (credit balance)		G	9978 Deductible interest expenses from prior years under section 4h EStG (debit balance)
	GK	9916 Add-back of investment deduction section 7g (2) EStG from two tax years ago, off-balance sheet (credit balance)			9979 Deductible interest expenses from prior years under section 4h EStG (credit balance) - contra account for 9978
	GK	9917 Add-back of investment deduction section 7g (2) EStG from three tax years ago, off-balance sheet (credit balance)			9980 Allocation of debit entry to liability accounts
	K	9918 Reversal of investment deduction section 7g (3), (4) EStG from two tax years ago, off-balance sheet			9981 Allocation account for allocation of debit entry to liability accounts

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>	9982 Allocation of credit entry to liability accounts 9983 Allocation account for allocation of credit entry to liability accounts 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			

