

DATEV Account Chart

Standard Chart of Accounts (SKR 03)

Valid for 2019



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		R 0001	Land, land rights and buildings, including buildings on third-party land		0112 Paved courtyards and other paved surfaces
Unpaid and due shares in a cooperative		0005 Unpaid and due shares in co-operatives			0113 Fixtures in commercial and industrial buildings
Purchased concessions, industrial and similar rights and assets, and licences in such rights and assets		0010 Purchased concessions, industrial and similar rights and assets, and licences in such rights and assets	Prepayments and assets under construction		0115 Other buildings
		0015 Concessions			0120 Commercial, industrial and other buildings under construction
		0020 Industrial rights	Land, land rights and buildings, including buildings on third-party land		0129 Prepayments on commercial, industrial and other buildings on own land and land rights
		0025 Other rights and assets			0140 Residential buildings
		0027 Computer software			0145 Garages
		0030 Licences in industrial and similar rights and assets			0146 Outdoor facilities
Goodwill		0035 Goodwill			0147 Paved courtyards and other paved surfaces
Prepayments (intangible fixed assets)		0038 Prepayments for goodwill			0148 Fixtures in residential buildings
		0039 Prepayments for intangible fixed assets	Prepayments and assets under construction		0149 Share of building attributable to home office
Goodwill		0040 Merger surplus			0150 Residential buildings under construction
Internally generated intangible fixed assets	HB	0043 Internally generated intangible fixed assets			0159 Prepayments on residential buildings on own land and land rights
	HB	0044 Computer software			0160 Buildings on third-party land
	HB	0045 Licences and franchise agreements	Land, land rights and buildings, including buildings on third-party land		0165 Commercial buildings
	HB	0046 Concessions and industrial rights			0170 Industrial buildings
	HB	0047 Recipes and formulas, processes, prototypes			0175 Garages
	HB	0048 Intangible fixed assets under development			0176 Outdoor facilities
	HB	0050 Land, land rights and buildings, including buildings on third-party land			0177 Paved courtyards and other paved surfaces
		0059 Share of land attributable to home office	Prepayments and assets under construction		0178 Fixtures in commercial and industrial buildings
		0060 Land rights without 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)			0189 Prepayments on commercial, industrial and other buildings on third-party land
		0075 Impaired land			0190 Residential buildings
		0079 Prepayments for land and land rights without buildings	Land, land rights and buildings, including buildings on third-party land		0191 Garages
Prepayments and assets under construction		0080 Buildings on own land and land rights			0192 Outdoor facilities
		0085 Property values of own developed land			0193 Paved courtyards and other paved surfaces
Land, land rights and buildings, including buildings on third-party land		0090 Commercial buildings			0194 Fixtures in residential buildings
		0100 Industrial buildings	Prepayments and assets under construction		0195 Residential buildings under construction
		0110 Garages			
		0111 Outdoor facilities			

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		0199 Prepayments on residential buildings on third-party land	Other long-term equity investments		0519 Investment by a GmbH & Co. KG in a general partner GmbH
Technical equipment and machinery		0200 Technical equipment and machinery	Loans to other long-term investees and investors		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	Long-term securities		0535 Fixed-income securities
Prepayments and assets under construction		0290 Technical equipment and machinery under construction			0540 Other loans
		0299 Prepayments on technical equipment and machinery			0550 Loans
Other equipment, operating and office equipment		0300 Other equipment, operating and office equipment	Other loans		0570 Long-term shares in cooperatives
		0310 Other equipment	Long-term shares in cooperatives		0580 Loans to shareholders/partners
		0320 Passenger cars	Other loans		0582 Loans to GmbH shareholders
		0350 Heavy goods vehicles	Loans to shareholders		
		0380 Other transportation resources			0583 Loans to silent partners
		0400 Operating equipment			0584 Loans to general partners
		0410 Office equipment			0586 Loans to limited partners
		0420 Office fittings			0590 Loans to related parties
		0430 Shop fittings	Other loans		0595 Long-term pension liability claims from life insurance policies
		0440 Tools	Long-term pension liability claims from life insurance policies		0600 Non-convertible bonds
		0450 Improvements	Bonds		0601 – due within 1 year
		0460 Scaffolding and formwork materials			0605 – due between 1 and 5 years
		0480 Low-value assets			0610 – due after more than 5 years
		0485 Assets (collective item)			0615 Convertible bonds
		0490 Other operating and office equipment			0616 – due within 1 year
Prepayments and assets under construction		0498 Other equipment, operating and office equipment under construction			0620 – due between 1 and 5 years
		0499 Prepayments on other equipment, operating and office equipment	Liabilities to banks or Cash-in-hand, central bank balances, bank balances and cheques		0625 – due after more than 5 years
Shares in affiliated companies		0500 Shares in affiliated companies (fixed assets)			0630 Liabilities to banks
		0501 Shares in affiliated companies, partnerships			
		0502 Shares in affiliated companies, corporations			0631 – due within 1 year
		0503 Shares in parent or majority investor, corporations			0640 – due between 1 and 5 years
		0504 Shares in parent or in majority investor			0650 – due after more than 5 years
Loans to affiliated companies		0505 Loans to affiliated companies			0660 Liabilities to banks under instalment credit agreements
		0506 Loans to affiliated companies, partnerships			0661 – due within 1 year
		0507 Loans to affiliated companies, corporations	Liabilities to banks		0670 – due between 1 and 5 years
		0508 Loans to affiliated companies, sole proprietorships			0680 – due after more than 5 years
Shares in affiliated companies		0509 Shares in affiliated majority investor, partnership			0690 (blank, no remaining maturity noted in balance sheet)
Other long-term equity investments		0510 Other long-term equity investments	Liabilities to affiliated companies or Receivables from affiliated companies		0699 Contra account 0630-0689 if accounts 0690-0698 are allocated
		0513 Typical silent partnerships			0700 Liabilities to affiliated companies
		0516 Atypical silent partnerships			
		0517 Investments in corporations			0701 – due within 1 year
		0518 Investments in partnerships			0705 – due between 1 and 5 years
					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
		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		K	0848 Other revenue reserves from the purchase of treasury shares
		0750 – due after more than 5 years	Legal reserve		0849 Reserve for shares in a parent or majority investor
		0755 Liabilities to shareholders/partners for outstanding distributions	Other revenue reserves		
		0760 Loans by typical silent partners	Reserve for shares in a parent or majority investor		
		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	Opening balance, private account	HBÜ K	0854 Revenue reserves from the transitional BilMoG provisions (reversal of write-downs of tangible fixed assets)
		0771 – due within 1 year		HBÜ 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		K	0859 Deferred taxes (revenue reserves credit balance) from items taken directly to equity
		0784 – due between 1 and 5 years	Other revenue reserves		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 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	Opening balance, private account	HBÜ K	0868 Accumulated losses brought forward before appropriation of net profit
Subscribed capital (corporations)	K	0800 Subscribed capital		HBÜ K	R 0869
	K	0809 Capital increase from reserves or retained earnings		K	F 0870 Fixed capital, gp - 79
	K	0810 Paid-up shares of remaining members of co-operatives		K	F 0880 Variable capital, gp - 89
	K	0811 Paid-up shares of withdrawing members of co-operatives			
	K	0812 Paid-up shares of co-operatives, cancelled shares	Retained profits brought forward or Accumulated losses brought forward		
	K	0813 Unpaid and due shares in co-operatives, recorded		K	
		0815 Contra account for unpaid and due shares in co-operatives, recorded	Net retained profits/net accumulated losses (balance sheet)		
Treasury shares, deducted from subscribed capital on the face of the balance sheet	K	0819 Purchased treasury shares	Capital shares of general partners		
Uncalled unpaid contributions to subscribed capital (deducted from equity on the face of the balance sheet)		0820 Unpaid uncalled contributions to subscribed capital (reported as liability, deducted from subscribed capital on the face of the balance sheet)		K	
Unpaid contributions to subscribed capital		0830 Unpaid called contributions to subscribed capital (receivables)			
Unpaid supplementary calls		0839 Supplementary calls (receivables; contra account 0845)			
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
Liabilities to general partners or Receivables from general partners		F 0890 Partner loans, gp - 99	Deferred tax liabilities	HB	0968 Deferred tax liabilities
Capital share of limited partners		F 0900 Limited partner capital, lp - 09		HB	0969 Allowances for deferred tax liabilities
Liabilities to limited partners or Receivables from limited partners		F 0910 Loss adjustment account, lp - 19	Other provisions		0970 Other provisions
Special tax-allowable reserves	SB	F 0920 Partner loans, lp - 29			0971 Provisions for maintenance expenses deferred to the first three months of the following year
	SB	0930 Special tax-allowable reserves, untaxed reserves		HB	0973 Provisions for environmental remediation and waste disposal expenses
	SB	0931 Special tax-allowable reserves under section 6b EStG			0974 Provisions for warranties (contra account 4790)
	SB	0932 Special tax-allowable reserves under EStR		HBÜ	0976 Provisions for expected losses from executory contracts
Other special reserves	SB	R 0939			0977 Provisions for period-end closing and audit costs
Special tax-allowable reserves	SB	0940 Special tax-allowable reserves, accelerated tax depreciation and write-downs			0978 Provisions for internal expenses under section 249(2) HGB (old version)
Special reserve for investment grants and subsidies	HB	R 0943	Prepaid expenses		0979 Provisions for environmental protection
Provisions for pensions and similar obligations	HB	0945 Adjustment item for withdrawals, s. 4g EStG	Deferred tax assets	HB	0980 Prepaid expenses
Provisions for pensions and similar obligations or Excess of plan assets over pension liability	HB	0946 Reserve for investment grants	Prepaid expenses	SB	0983 Deferred tax assets
Provisions for pensions and similar obligations		0947 Special tax-allowable reserves under section 7g(5) EStG		SB	0984 Customs and excise duties relating to inventories and recognised as expenses
Provisions for taxes		0949 Special reserves for investment grants and subsidies			0985 Value added tax relating to prepayments and recognised as expenses
Other provisions		0950 Provisions for pensions and similar obligations	Opening balance, private account	HBÜ	0986 Discount
Provisions for taxes		0951 Provisions for pensions and similar obligations for offsetting against long-term assets in accordance with section 246(2) HGB		HBÜ	0987 Deferred income (revenue reserves debit balance) from items taken directly to equity
Other provisions		0952 Provisions for pensions and similar obligations to shareholders or related parties (10% capital investment)	Reserves (partnerships)		0988 Deferred taxes (revenue reserves debit balance) from items taken directly to equity
Other provisions or Excess of plan assets over pension liability	HB	0953 Provisions for direct commitments	Deferred income		F 0989 Collectively held reserves (with breakdown for statement of changes in capital accounts)
		0954 Provisions for subsidy obligations for pension funds and life insurances			0990 Deferred income
		0955 Provisions for taxes	Trade receivables		0992 Deferrals of intra-period flat-rate depreciation charges for management accounting analysis
		0956 Provision for trade tax, section 4(5b) EStG			0996 Global valuation allowance on receivables due within 1 year
		R 0957			0997 Global valuation allowance on receivables due after more than 1 year
		0961 Provisions for vacation pay			0998 Specific valuation allowances on receivables due within 1 year
		0962 Provisions for taxes for tax deferral (BStBK)			0999 Specific valuation allowances on receivables due after more than 1 year
		0963 Provision for corporate income tax			
		0964 Long-term provisions for long-term obligations comparable to post-employment benefits			
		0965 Provisions for personnel expenses			
		0966 Provisions for record retention obligations			
		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			

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
Cash-in-hand, central bank balances, bank balances and cheques or Liabilities to banks		F 1010 Petty cash 1 F 1020 Petty cash 2 F 1100 Bank (Postbank)	Shares in affiliated companies (current assets)		1340 Shares in affiliated companies (current assets) 1344 Shares in parent or in majority investor 1348 Other securities
		F 1110 Bank (Postbank 1) F 1120 Bank (Postbank 2) F 1130 Bank (Postbank 3) F 1190 LZB (Bundesbank regional office) balances F 1195 Central bank balances F 1200 Bank F 1210 Bank 1 F 1220 Bank 2 F 1230 Bank 3 F 1240 Bank 4 F 1250 Bank 5 R 1289 1290 Cash investments, short-term cash management (not contained in cash funds) F 1291 1295 Liabilities to banks (not included in cash funds)	Other securities classified as current assets		1349 Securities investments (short-term cash management) 1350 GmbH shares held for sale 1352 Shares in cooperatives held for sale 1353 Assets to settle obligations comparable to post-employment benefits 1354 Assets for offsetting with obligations comparable to post-employment benefits under s. 246(2) of the HGB 1355 Pension liability insurance claims 1356 Long-term assets for the settlement of provisions for pensions and similar obligations
Liabilities to banks or Cash-in-hand, central bank balances, bank balances and cheques		F 1296	Excess of plan assets over pension liability or Other provisions	HB	1357 Long-term assets for offsetting provisions for pensions and similar obligations in accordance with section 246(2) HGB F 1358
Trade receivables or Other liabilities		F 1300 Bills receivable	Other receivables and other assets		F 1360 Cash in transit
		F 1301 – due within 1 year F 1302 – due after more than 1 year F 1305 Bills receivable, eligible for discount with central bank	Excess of plan assets over pension liability or Provisions for pensions and similar obligations	HB	F 1370 Clearing account for determining profit as per section 4/3 (EStG), recognized in income
Receivables from affiliated companies or Liabilities to affiliated companies		1310 Bills receivable from affiliated companies	Other receivables and other assets or Other liabilities		F 1371 Clearing account for determining profit as per section 4/3 (EStG), not recognized in income
		1311 – due within 1 year 1312 – due after more than 1 year 1315 Bills receivable from affiliated companies, eligible for discount with central bank		EÜR	F 1372 Current assets in accordance with section 4(3) sentence 4 EStG
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	Receivables from limited partners or Liabilities to limited partners		1373 Receivables from limited partners and atypical silent partners
		1321 – due within 1 year 1322 – due after more than 1 year 1325 Bills receivable from other long-term investees and investors, eligible for discount with central bank		EÜR	1374 – due within 1 year 1375 – due after more than 1 year 1376 Receivables from typical silent partners 1377 – due within 1 year 1378 – due after more than 1 year R 1379
Other securities classified as current assets		1327 Finance bills	Other receivables and other assets or Other liabilities		F 1380 Cost centre reconciliation account
		1329 Other securities subject to immaterial changes in value			1381 Receivables from GmbH shareholders 1382 – due within 1 year 1383 – due after more than 1 year F 1384

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
Receivables from general partners or Liabilities to general partners		1385 Receivables from general partners	Receivables from other long-term investees and investors		1488 Valuation allowances on receivables from other long-term investees and investors due within 1 year
		1386 – due within 1 year			1489 Valuation allowances on receivables from other long-term investees and investors due after more than 1 year
		1387 – due after more than 1 year			F 1490 Trade receivables from shareholders/partners
		F 1388	or or Other liabilities		F 1491 – due within 1 year
		1389 Occupational pension and other post-employment benefit entitlements (partners)			F 1495 – due after more than 1 year
Other receivables and other assets or Other liabilities		F 1390 Clearing account actual taxation	Trade receivables		1498 Contra account for other assets if posted via receivables account
	EUR	F 1391 Neutralization of items recognized in income for Section 4 (3) EStG			1499 Contra account 1451-1497 if allocated to receivables account
Trade receivables or Other liabilities		S 1400 Trade receivables	Trade receivables or Other liabilities		1500 Other assets
	EUR	R 1401 Trade receivables			1501 Other assets – due within 1 year
		F 1410 Trade receivables, no separate receivables/payables accounting	Other receivables and other assets		1502 Other assets – due after more than 1 year
	EUR	F 1445 Trade receivables at general VAT rate or of a VAT-exempt small business (cash basis accounting)			1503 Receivables from executive board members and managing directors – due within 1 year
	EUR	F 1446 Trade receivables at reduced VAT rate (cash basis accounting)			1504 Receivables from executive board members and managing directors – due after more than 1 year
	EUR	F 1447 Tax-exempt or untaxed trade receivables (cash basis accounting)			1505 Receivables from supervisory and advisory board members – due within 1 year
	EUR	F 1448 Trade receivables at average rates under section 24 UStG (cash basis accounting)			1506 Receivables from supervisory and advisory board members – due after more than 1 year
	EUR	F 1449 Contra account 1445-1448 if receivables are classified by tax rates (cash basis accounting)			1507 Receivables from other shareholders - due within 1 year
	EUR	F 1450 Receivables under section 11(1) sentence 2 EStG for section 4/3 EStG	Prepayments (inventories)		1508 Receivables from other shareholders – due after more than 1 year
Trade receivables or Other liabilities		F 1451 Trade receivables, no separate receivables/payables accounting – due within 1 year			1510 Prepayments for inventories
		F 1455 – due after more than 1 year			AV 1511 Prepayments, 7% input tax
		F 1460 Doubtful receivables			R 1512
		F 1461 – due within 1 year			R 1516
		F 1465 – due after more than 1 year			R 1517
		F 1470 Trade receivables from affiliated companies	Other receivables and other assets		AV 1518 Prepayments, 19% input tax
Receivables from affiliated companies or Liabilities to affiliated companies		F 1471 – due within 1 year			1519 Receivables from project consortiums
		F 1475 – due after more than 1 year			1520 Receivables from health insurance funds from Act on Reimbursement of Employers' Expenses (AAG)
Receivables from affiliated companies		1478 Valuation allowances on receivables from affiliated companies due within 1 year			1521 Consignment goods accounts
		1479 Valuation allowances on receivables from affiliated companies due after more than 1 year			1522 Profit participation rights
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	1524 Supplementary payments or additional contributions receivable
		F 1481 – due within 1 year		U	1525 Security deposits
		F 1485 – due after more than 1 year	Other receivables and other assets		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

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		R 1538	Other receivables and other assets or Other liabilities		R 1579
		R 1539		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 Accounts receivable from VAT advance payments		U	S 1585 Deductible input tax for withdrawal of goods from a VAT warehouse
		1546 VAT receivables, previous year		U	F 1587 Input tax, general average rates, VAT return line 63
		1547 Receivables from excise duties paid		U	F 1588 Acquisition tax liability
Other receivables and other assets or Other liabilities		S 1548 Input tax deductible in following period/year			R 1589
Other receivables and other assets		1549 Reclaimed corporate income tax			1590 Items in transit
		1550 Loans			1592 Third-party funds
		1551 – due within 1 year	Other liabilities		F 1593 Allocation account for payments received on account of orders if posted via receivables account
		1555 – due after more than 1 year			1594 Receivables from affiliated companies
Other receivables and other assets or Other liabilities	U	F 1556 Subsequently deductible input tax, section 15a(1) UStG, movable assets	Receivables from affiliated companies or Liabilities to affiliated companies		1595 – due within 1 year
	U	F 1557 Repayable input tax, section 15a(1) UStG, movable assets			1596 – due after more than 1 year
	U	F 1558 Subsequently deductible 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		1597 Receivables from other long-term investees and investors
	U	F 1559 Repayable input tax, section 15a(1) UStG, immovable property			1598 – due within 1 year
		S 1560 Input tax allocation accounts	Trade payables or Other receivables and other assets		1599 – due after more than 1 year
		S 1561 Input tax allocation account, 7%		EUR	S 1600 Trade payables
		S 1562 Allocation account for input tax on intra-European Union acquisitions			R 1601 Trade payables
		S 1563 Allocation account for input tax on intra-European Union acquisitions, 19%		EUR	F 1605 Trade payables at general VAT rate (cash basis accounting)
		R 1564		EUR	F 1606 Trade payables at reduced VAT rate (cash basis accounting)
		S 1566 Input tax allocation account, 19%		EUR	F 1607 Trade payables, no input tax (cash basis accounting)
		S 1567 Input tax allocation accounts under sections 13a/13b UStG		EUR	F 1609 Contra account 1605-1607 if payables are classified by tax rates (cash basis accounting)
		R 1568	Trade payables or Other receivables and other assets		F 1610 Trade payables, no separate receivables/payables accounting
		S 1569 Input tax allocation account under sections 13a/13b UStG, 19%		EUR	F 1624 Trade payables for investments, section 4/3 EStG
	U	S 1570 Deductible input tax	Trade payables or Other receivables and other assets		F 1625 Trade payables, no separate receivables/payables accounting – due within 1 year
	U	S 1571 Deductible input tax, 7%			F 1626 – due between 1 and 5 years
	U	S 1572 Deductible input tax on intra-European Union acquisitions	Liabilities to affiliated companies or Receivables from affiliated companies		F 1628 – due after more than 5 years
	U	S 1573 Input tax from acquisition as last purchaser in a triangular transaction		EUR	F 1630 Trade payables to affiliated companies
	U	S 1574 Deductible input tax on intra-European Union acquisitions, 19%			
	U	R 1575			
	U	S 1576 Deductible input tax, 19%			
	U	S 1577 Deductible input tax under section 13b UStG, 19%			
	U	S 1578 Deductible input tax under section 13b UStG			

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
Liabilities to affiliated companies or Receivables from affiliated companies		F 1631 – due within 1 year	Other liabilities		1705 Loans 1706 – due within 1 year 1707 – due between 1 and 5 years 1708 – due after more than 5 years 1709 Profit drawdown account of silent partners
Liabilities to other long-term investees and investors or Receivables from other long-term investees and investors		F 1635 – due between 1 and 5 years F 1638 – due after more than 5 years F 1640 Trade payables to other long-term investees and investors	Other liabilities or Other receivables and other assets		1710 Payments received on account of orders (liabilities) AM 1711 Tax-paid payments received on account of orders, 7% VAT (liabilities) R 1712 R 1716 R 1717
or Other receivables and other assets or		F 1641 – due within 1 year F 1645 – due between 1 and 5 years F 1648 – due after more than 5 years F 1650 Trade payables to shareholders/partners F 1651 – due within 1 year F 1655 – due between 1 and 5 years F 1658 – due after more than 5 years 1659 Contra account 1625-1658 if allocated to payables account	Payments received on account of orders	U	AM 1718 Tax-paid payments received on account of orders, 19% VAT (liabilities) 1719 Payments received on account of orders – due within 1 year 1720 – due between 1 and 5 years 1721 – due after more than 5 years 1722 Payments received on account of orders (deducted from inventories on the face of the balance sheet)
Trade payables or Other receivables and other assets		F 1660 Bills payable F 1661 – due within 1 year F 1662 Bills payable – due between 1 and 5 years F 1663 Bills payable – due after more than 5 years 1665 Liabilities to GmbH shareholders 1666 – due within 1 year 1667 – due between 1 and 5 years 1668 – due after more than 5 years 1670 Liabilities to general partners	Payments received on account of orders (deducted from assets on the face of the balance sheet)		S 1725 VAT due in following period (sections 13 (1) no. 6, 13b (2) UStG) S 1728 VAT on electronic services taxable in another EU country 1729 Tax payments to mini one-stop shop (MOSS) on electronic services taxable in another EU country 1730 Credit card settlements 1731 Consignment goods accounts 1732 Security deposits received 1733 – due within 1 year 1734 – due between 1 and 5 years 1735 – due after more than 5 years 1736 Liabilities from taxes and levies 1737 – due within 1 year 1738 – due between 1 and 5 years 1739 – due after more than 5 years 1740 Payroll liabilities 1741 Wage and church tax payables
Liabilities on bills accepted and drawn		F 1660 Bills payable F 1661 – due within 1 year F 1662 Bills payable – due between 1 and 5 years F 1663 Bills payable – due after more than 5 years 1665 Liabilities to GmbH shareholders 1666 – due within 1 year 1667 – due between 1 and 5 years 1668 – due after more than 5 years 1670 Liabilities to general partners	Other liabilities or Other receivables and other assets		
Liabilities to general partners or Receivables from general partners		1671 – due within 1 year 1672 – due between 1 and 5 years 1673 – due after more than 5 years 1675 Liabilities to limited partners	Other liabilities		
Liabilities to limited partners or Receivables from limited partners		1676 – due within 1 year 1677 – due between 1 and 5 years 1678 – due after more than 5 years 1691 Liabilities to project consortiums 1692 Neutralization of items recognized in expenses for section 4(3) EStG 1693 Items recognized in equity for section 4(3) EStG 1695 Liabilities to silent partners 1696 – due within 1 year 1697 – due between 1 and 5 years 1698 – due after more than 5 years 1700 Other liabilities 1701 – due within 1 year 1702 – due between 1 and 5 years 1703 – due after more than 5 years 1704 Other liabilities, under section 11(2) sentence 2 EStG for section 4/3 EStG	Other liabilities or Other receivables and other assets		
Other liabilities	EUR		Other liabilities		1742 Social security liabilities 1743 – due within 1 year 1744 – due between 1 and 5 years 1745 – due after more than 5 years 1746 Liabilities from taxes withheld (investment income tax and solidarity surcharge, church tax on investment income tax) for open distribution 1747 Excise duties payable 1748 Liabilities for amounts withheld from employees 1749 Payables to tax authorities for construction withholding tax to be remitted 1750 Liabilities from capital-forming payment arrangements 1751 – due within 1 year
Other liabilities	EUR				

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		1752 – due between 1 and 5 years	Other liabilities or Other receivables and other assets		S 1787 VAT under section 13b UStG, 19%
Other liabilities or Other receivables and other assets		1753 – due after more than 5 years			1788 Acquisition tax deferred until
		1754 Tax payments to other countries		1789 VAT, current year	1790 VAT, previous year
		1755 Payroll allocation		1791 VAT, earlier years	1792 Other allocation accounts (interim accounts)
	EÜR	1756 Payroll allocation, section 11(2) EStG for section 4(3) EStG	Other receivables and other assets		1793 Allocation account for prepayments if posted via payables account
Other liabilities		1758 Other liabilities refunds by co-operatives	Other liabilities or Other receivables and other assets		S 1794 VAT from acquisition as last purchaser in a triangular transaction
Other liabilities or Other receivables and other assets		1759 Expected contributions owed to social security funds		EÜR	1795 Social security liabilities (section 4/3 EStG)
Provisions for taxes or Other receivables and other assets		S 1760 VAT not due			1796 Issued gift tokens
	U	S 1761 VAT not due, 7%	Other liabilities		1797 Liabilities from VAT advance payments
		S 1762 VAT not due on intra-European Union supplies of goods and services subject to domestic taxation			F 1799
		R 1763	Capital shares of general partners		F 1800 Private withdrawals, general, gp - 09
	U	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
		R 1765			F 1820 Special personal deductions, - 29 partly deductible, gp
	U	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
Other liabilities or Other receivables and other assets		S 1769 VAT withdrawal of goods from a VAT warehouse			F 1860 Cost of real estate, gp - 68
		S 1770 VAT			1869 Cost of real estate, gp (VAT key possible)
		S 1771 VAT, 7%			F 1870 Income from real estate, gp - 78
		S 1772 VAT on intra-European Union acquisitions			1879 Income from real estate, gp (VAT key possible)
		R 1773	Liabilities to limited partners or Receivables from limited partners		F 1880 Non-cash withdrawals, gp - 89
		S 1774 VAT on intra-European Union acquisitions, 19%			F 1890 Private contributions, gp - 99
		R 1775			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 prepayments 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			

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	Interest and similar expenses	GK	2119 Interest expenses on short-term liabilities to affiliated companies
		R 2001			GK
	HBÜ	2004 Losses from mergers and reorganisations		GK	2123 Amortisation of discount used for financing
		R 2005			GK
	HBÜ	2006 Losses from extraordinary damage		GK	2125 Interest expenses for buildings classified as operating assets
		2007 Restructuring and reorganisation costs			GK
	HBÜ	2008 Losses from disposal or discontinuation of business activities, net of tax		GK	2127 Annuities and recurrent payments
		2010 Non-operating expenses			G
	HBÜ	2020 Prior-period expenses		GK	2129 Interest expenses on long-term liabilities to affiliated companies
		2090 Expenses from the application of transitional provisions			GK
	HBÜ	2091 Expenses from the application of transitional provisions (provisions for pensions)		GK	2139 Discount expenses to affiliated companies
		R 2092			GK
Interest and similar expenses	GK	2094 Expenses from the application of transitional provisions (deferred taxes)		GK	2141 Loan commissions and administrative cost contributions
		2100 Interest and similar expenses			
	GK	2102 Non-tax-deductible other incidental charges related to taxes, section 4(5b) EStG		GK	2143 Interest expenses from the discounting of liabilities
		2103 Tax-deductible other incidental charges related to taxes			
	GK	2104 Non-tax-deductible other incidental charges related to taxes		GK	2145 Interest expenses from the discounting of provisions for pensions and similar/comparable obligations
		2105 Interest expenses as per Sect. 233a of the German Fiscal Code, non-deductible			
	K	2106 Interest on discounting of increased corporate income tax amount section 38 KStG	Interest and similar expenses or Other interest and similar income	HB	2147 Expenses from assets for offsetting in accordance with section 246(2) HGB
		2107 Interest expenses as per Sect. 233a of the German Fiscal Code, deductible			
	GK	2108 Interest expenses as per Sect. 234 to 237 of the German Fiscal Code, non deductible		HB	2149 Expenses similar to interest expenses to affiliated companies
		2109 Interest expenses to affiliated companies			
	GK	2110 Interest expenses on short-term debt	Interest and similar expenses	GK	2151 Currency translation losses (not s. 256a HGB)
		2111 Interest expenses as per Sect. 234 to 237 of the German Fiscal Code, deductible			
	G	2113 Non-deductible interest on long-term debt under section 4(4a) EStG (add-back)	Other operating expenses (TC)		2170 Non-deductible input tax
		2114 Interest on shareholder loans			
	K	2115 Interest and similar expenses, sections 3 no. 40, 3c EStG/section 8b(1,4) KStG			R 2174
		2116 Interest and similar expenses to affiliated companies, sections 3 no. 40, 3c EStG/section 8b(1) KStG			
	K	2117 Interest to shareholders with an equity interest of more than 25% or their related parties	Taxes on income	K	2200 Corporate income tax
		2118 Interest on receivables and payables accounts	Taxes on income or Taxes on income	K	2203 Corporate income tax for prior years
	GK		Taxes on income	K	2204 Corporate income tax refunds for prior years
				K	2208 Solidarity surcharge

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 or Taxes on income	K	2209 Solidarity surcharge for prior years	Other operating expenses (TC)		2320 Losses on disposal of fixed assets
Taxes on income	K	2210 Solidarity surcharge refunds for prior years		GK	2323 Losses on disposal of shares in corporations (long-term financial assets), section 3 no. 40 EStG/section 8b(3) KStG
	GK	2213 Withholding tax on investment income, 25%			2325 Losses on disposal of current assets (excluding inventories)
	GK	2216 Allowable solidarity surcharge on withholding tax on investment income, 25%		GK	2326 Losses on disposal of current assets (excluding inventories), section 3 no. 40 EStG/section 8b(3) KStG
	GK	2218 Foreign tax on DTA income exempt from domestic taxation			2327 Disposal of current assets under section 4(3) sentence 4 EStG
	GK	2219 Credit/ deduction of foreign withholding tax		EUR	2328 Disposal of current assets, section 3 no. 40 EStG/section 8b(3) KStG under section 4(3) sentence 4 EStG
	HB GK	2250 Expenses from additions to and reversals of deferred taxes		EUR GK	2339 Transfers to tax reserve under s. 4g EStG
	HB GK	2255 Income from additions to and reversals of deferred taxes			2342 Transfers to tax reserve under s. 6b(3) EStG
	GK	2260 Expenses from additions to provisions for taxes for tax deferral (BStBK)		SB	2343 Transfers to tax reserve under s. 6b(10) EStG
	GK	2265 Income from reversal of provisions for taxes for tax deferral (BStBK)		SB	2344 Transfers to replacement reserve under R.6.6 EStR
Taxes on income or Taxes on income	GK	R 2280 2281 Backpayments and refunds of trade tax for prior years, section 4(5b) EStG	SB	2345 Transfers to tax reserves	
Taxes on income	GK	R 2282 2283 Income from reversal of provisions for trade tax, section 4(5b) EStG	SB	2347 Expenses from the purchase of treasury shares	
Other taxes		R 2284 2285 Backpayments of other taxes for prior years		2350 Cost of real estate, non-operating	
		2287 Refunds of other taxes for prior years		2375 Land tax	
		2289 Income from reversal of provisions for other taxes		2380 Non-cash benefits, donations, non-tax deductible	
Other operating expenses (TC)		2300 Other expenses		2381 Non-cash benefits, donations for scientific and cultural purposes	
		2307 Other regular non-operating expenses		2382 Non-cash benefits, donations for charitable purposes	
	GK	2308 Other non-deductible expenses		2383 Non-cash benefits, donations for church, religious and non-profit purposes	
		2309 Other infrequent expenses		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)		2386 Deductible supervisory board remuneration	
		2312 Disposals of long-term financial assets (net carrying amount for book loss)	GK	2387 Non-cash benefits, donations to permanent assets (capital reserves) of a non-profit foundation	
	GK	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 2389 Non-cash benefits, donations to permanent assets (capital reserves) of a church, religious or non-profit foundation	
Other operating income (TC)		2315 Disposals of tangible fixed assets (net carrying amount for book gain)	GK	2390 Non-cash benefits, donations to permanent assets (capital reserves) of a scientific, charitable or cultural foundation	
		2316 Disposals of intangible fixed assets (net carrying amount for book gain)		2400 Bad debt allowances (normal amount)	
		2317 Disposals of long-term financial assets (net carrying amount for book gain)	U	AM 2401 Bad debt allowances, 7% VAT (normal amount)	
	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 2402 Bad debt allowances on tax-exempt intra-European Union supplies of goods and services (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 2403 Bad debt allowances on intra-European Union supplies of goods and services subject to domestic taxation, 7% VAT (normal amount) R 2404 R 2405	Profit transferred on the basis of profit pooling, profit and loss transfer, or partial profit transfer agreements	K	2494 Profit transferred on the basis of a profit and loss transfer or partial profit transfer agreement
Write-downs of current assets to the extent that they exceed the write-downs that are usual for the corporation	U	AM 2406 Bad debt allowances, 19% VAT (normal amount) R 2407	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 2408 Bad debt allowances on intra-European Union supplies of goods and services subject to domestic taxation, 19% VAT (normal amount) R 2409	Appropriation to legal reserve		2496 Appropriation to legal reserve
		2430 Bad debt allowances (if unusually high)	Appropriation to reserves provided for by the articles of association		2497 Appropriation to reserves provided for by the articles of association
			of which appropriation to reserve for shares in parent or majority investor		2498 Transfers to special reserves for capitalised own shares
	U	AM 2431 Bad debt allowances, 7% VAT (if unusually high) R 2432 R 2435	Appropriation to other revenue reserves		2499 Appropriation to other revenue reserves
	U	AM 2436 Bad debt allowances, 19% VAT (if unusually high) R 2437	Other operating income (TC)	K	R 2500 R 2501 2504 Gains from mergers and reorganisations
	GK	2440 Allowances on receivables from corporations classified as long-term investees (if unusually high), s. 3c EStG/ s. 8b(3) KStG			R 2505 R 2506 R 2507
	K	2441 Allowances on receivables from shareholders and related parties (if unusually high), s. 8b(3) KStG			2508 Gain on disposal or discontinuation of business activities, net of tax 2510 Non-operating income 2520 Prior - period income
		2450 Transfers to global valuation allowance on receivables			2590 Income from the application of transitional provisions
	Other operating expenses (TC)		2451 Transfer to specific valuation allowance on receivables	HBU	R 2591 R 2592 R 2593
of which appropriation to reserve for shares in parent or majority investor		2480 Transfers to reserve for shares in a parent or majority investor	HBU	2594 Income from the application of transitional provisions (deferred taxes)	
Cost of loss absorption (parent)		F 2481 Appropriation to collectively held reserves (with breakdown for statement of changes in capital account)	Income from long-term equity investments		2600 Income from long-term equity investments
		2485 Transfers to other revenue reserves (co-operatives)		GK	2603 Income from investments in partnerships (affiliated companies), s. 9 GewStG or s. 18 EStG
	GK	2490 Cost of loss absorption		GK	2615 Income from shares in corporations (long-term equity investments), s. 3 no. 40 EStG/ s. 8b(1) KStG
		2492 Profit transferred on the basis of a profit pooling agreement		GK	2616 Income from shares in corporations (affiliated companies), s. 3 no. 40 EStG/ s. 8b(1) KStG
	GK	2493 Transferred profit shares (debit balance) / balanced shares of loss (credit balance) of silent partnership, section 8 GewStG		GK	2618 Profit shares from industrial or self-employed partnerships, s. 9 GewStG or s. 18 EStG 2619 Income from long-term equity investments in affiliated companies
Profit transferred on the basis of profit pooling, profit and loss transfer, or partial profit transfer agreements				2620 Income from other securities and long-term loans	
Profit transferred on the basis of profit pooling, profit and loss transfer, or partial profit transfer agreements or Loss transfer				2621 Income from long-term loans	

Balance sheet / profit and lost item	Program linkage	2 Deferral Accounts	Balance sheet / profit and lost item	Program linkage	2 Deferral Accounts
Income from other securities and long-term loans	GK	2622 Income from long-term loans to affiliated companies	Other interest and similar income	HB	2685 Interest income from the discounting of provisions for pensions and similar/comparable obligations
		2623 Income from shares in partnerships (long-term financial assets)	Other interest and similar income or Interest and similar expenses		2686 Interest income from the discounting of provisions for pensions and similar/comparable obligations for offsetting under s. 246(2) HGB
	GK	2625 Income from shares in corporations (long-term equity investments), s. 3 no. 40 EStG/ s. 8b(1,4) KStG	Other interest and similar income	HB	2687 Income from assets for offsetting in accordance with section 246(2) HGB
		2626 Income from shares in corporations (affiliated companies), s. 3 no. 40 EStG/ s. 8b(1) KStG			K
		2640 Interest and dividend income	Other operating income (TC)		
		2641 Compensation payments received as an outside shareholder			2700 Other income
		2646 Income from shares in partnerships (affiliated companies)			2705 Other regular operating income
		2647 Income from other long-term securities of corporations (affiliated companies)			2707 Other regular non-operating income
		2648 Income from other long-term securities of partnerships (affiliated companies)			2709 Other infrequent income
		2649 Income from other securities and long-term loans, from affiliated companies			2710 Income from reversal of write-downs of tangible fixed assets
Other interest and similar income	GK	2650 Other interest and similar income			2711 Income from reversal of write-downs of intangible fixed assets
		R 2652			2712 Income from reversal of write-downs of long-term financial assets
	GK	2653 Interest income s. 233a AO, s. 4(5b) EStG, tax-exempt		GK	2713 Income from reversal of write-downs of long-term financial assets, section 3 no. 40 EStG/section 8b(3) sentence 8 KStG
		2654 Income from other securities and short-term loans			2714 Income from reversal of write-downs, section 3 no. 40 EStG/section 8b(2) KStG
	GK	2655 Income from shares in corporations (current assets), s. 3 no. 40 EStG/ s. 8b(1,4) KStG		GK	2715 Income from reversal of write-downs of current assets excluding inventories
		2656 Income from shares in corporations (affiliated companies), s. 3 no. 40 EStG/ s. 8b(1) KStG			2716 Income from reversal of write-downs of current assets, section 3 no. 40 EStG/section 8b(3) sentence 8 KStG
	K	2657 Interest income s. 233a AO, taxable		GK	2720 Income from disposal of fixed assets
		2658 Interest income s. 233a AO, tax-exempt (Schedule A KSt)			2723 Income from disposal of shares in corporations (long-term financial assets), section 3 no. 40 EStG/section 8b(2) KStG
		2659 Other interest and similar income from affiliated companies		GK	2725 Income from disposal of current assets (excluding inventories)
		2660 Currency translation gains			2726 Income from disposal of current assets (excluding inventories), section 3 no. 40 EStG/section 8b(2) KStG
Other operating income (TC)		2661 Currency translation gains (not s. 256a HGB)			2727 Income from reversal of tax reserve under s. 6b(3) EStG
Other interest and similar income	GK	2666 Income from remeasurement of cash funds		GK	2728 Income from reversal of tax reserve under s. 6b(10) EStG
		2670 Discounts received			2729 Income from reversal of replacement reserve under R.6.6 EStR
		2679 Discounts received from affiliated companies		SB	2730 Income from reduction in global valuation allowances on receivables
		2680 Income similar to interest income			
		2682 Tax-exempt interest income from discounting of provisions			
		2683 Interest income from the discounting of liabilities			
		2684 Interest income from the discounting of provisions			

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)		2731 Income from reduction in specific valuation allowances on receivables	Withdrawals from other revenue reserves		2799 Withdrawals from other revenue reserves
		2732 Income from recoveries of receivables previously written off	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)
	SB	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
		R 2738			
		R 2739	Retained profits/accumulated losses brought forward (partnerships)		F 2865 Retained profits brought forward after appropriation of net profit (with breakdown for statement of changes in capital accounts)
	SB	2740 Income from reversal of tax reserve			F 2867 Accumulated losses brought forward after appropriation of net profit (with breakdown for statement of changes in capital accounts)
		2741 Income from reversal of accelerated tax depreciation			2868 Accumulated losses brought forward after appropriation of net profit
		2742 Insurance recoveries and compensation payments			R 2869
		2743 Investment subsidies (taxable)			2870 Advance distribution
	GK	2744 Investment grants (tax-exempt)			
	K	2745 Income from capital decrease			
Income from capital decrease					
Other operating income (TC)	GK	2746 Tax-exempt income from reversal of tax reserves			
	GK	2747 Other tax-exempt operating income			
		2749 Refunds Act on Reimbursement of Employers' Expenses (AAG)			
Sales		2750 Income from real estate	Advance distribution/distribution resolved for the financial year		
	U	AM 2751 Rental and lease income, VAT-exempt s. 4 no. 12 UStG	Other operating expenses (TC)		2890 Allocated imputed business owner's remuneration
	U	AM 2752 Rental and lease income, 19% VAT			2891 Allocated imputed rental and lease payments
		R 2753			2892 Allocated imputed interest
Other operating income (TC)		2760 Income from capitalisation of assets acquired free of charge			2893 Allocated imputed depreciation, amortisation and write-downs
		2762 Reimbursements, refunds and credit entries relating to prior periods			2894 Allocated imputed business risks
Sales		2764 Income from administrative expense allocations			2895 Allocated imputed wages for non-compensated employees
Loss transfer	K	2790 Income from loss absorption			R 2900
Income from profits received under profit pooling, profit and loss transfer, or partial profit transfer agreements (parent)		2792 Income from profits received under a profit pooling agreement			
	GK	2794 Income from profits received under a profit and loss transfer or partial profit transfer agreement			
Withdrawals from capital reserves		2795 Withdrawals from capital reserves			
Withdrawals from revenue reserves, of which from legal reserve		2796 Withdrawals from legal reserve			
Withdrawals from reserves provided for by the articles of association		2797 Withdrawals from reserves provided for by the articles of association			
Withdrawals from reserve for shares in a parent or majority investor		2798 Withdrawals from special reserves for capitalised own shares			

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	3000 Raw materials, consumables and supplies	Cost of purchased services	U	3109 Purchased services, no input tax
		AV 3010 Cost of raw materials, consumables and supplies, 7% input tax			AV 3110 Construction services supplied by domestic contractor, 7% input tax and 7% VAT
		R 3020			R 3111
		AV 3030 Cost of raw materials, consumables and supplies, 19% input tax		U	AV 3113 Other services supplied by a contractor in another EU country, 7% input tax and 7% VAT
		R 3040			R 3114
		AV 3060 Cost of raw materials, consumables and supplies, intra-European Union acquisitions, 7% input tax and 7% VAT		U	AV 3115 Services supplied by foreign contractor, 7% input tax and 7% VAT
		R 3061			R 3116
	U	AV 3062 Cost of raw materials, consumables and supplies, intra-European Union acquisitions, 19% input tax and 19% VAT		U	AV 3120 Construction services supplied by domestic contractor, 19% input tax and 19% VAT
		R 3064			R 3122
	U	AV 3066 Cost of raw materials, consumables and supplies, intra-European Union acquisitions, no input tax and 7% VAT		U	AV 3123 Other services supplied by a contractor in another EU country, 19% input tax and 19% VAT
		R 3068			R 3124
	U	AV 3067 Cost of raw materials, consumables and supplies, intra-European Union acquisitions, no input tax and 19% VAT		U	AV 3125 Services supplied by foreign contractor, 19% input tax and 19% VAT
		R 3070			R 3127
		AV 3070 Cost of raw materials, consumables and supplies, 5.5% input tax		U	AV 3130 Construction services supplied by domestic contractor, no input tax, 7% VAT
		AV 3071 Cost of raw materials, consumables and supplies, 10.7% input tax			R 3131
		R 3072		U	AV 3133 Other services supplied by a contractor in another EU country, no input tax and 7% VAT
	U	AV 3075 Cost of raw materials, consumables and supplies from a VAT warehouse, s. 13a UStG, 7% input tax and 7% VAT			R 3134
		R 3077		U	AV 3135 Services supplied by foreign contractor, no input tax, 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 3136
		R 3089		U	AV 3140 Construction services supplied by domestic contractor, no input tax, 19% VAT
		AV 3089 Cost of raw materials, consumables and supplies as last purchaser in a triangular transaction, 19% input tax and 19% VAT			R 3142
		3090 Fuels (production)		U	AV 3143 Other services supplied by a contractor in another EU country, no input tax and 19% VAT
		AV 3091 Fuels (production), 7% input tax			R 3144
		AV 3092 Fuels (production), 19% input tax		U	AV 3145 Services supplied by foreign contractor, no input tax, 19% VAT
		R 3093			R 3147
Cost of purchased services		3100 Purchased services			S/AV 3150 Cash discounts received on services for which recipient bears tax liability under section 13b UStG
		AV 3106 Purchased services, 19% input tax			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 3107			R 3152
		AV 3108 Purchased services, 7 % input tax			S/AV 3153 Cash discounts received on services for which recipient bears tax liability under section 13b UStG, no input tax, with VAT

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 3154 Cash discounts received on services for which recipient bears tax liability under section 13b UStG, no input tax, 19% VAT	Cost of raw materials, consumables and supplies, and of purchased merchandise		R 3554
		R 3155			
		3160 Services under s. 13b UStG, with input tax deduction			3558 Cost of merchandise in another EU country, taxable
		3165 Services under s. 13b UStG, without input tax deduction		U	3559 Tax-exempt imports
	GK	3170 Purchased services (rent/lease for movable property)			AV 3560 Merchandise from a VAT warehouse, section 13a UStG, 7% input tax and 7% VAT
	GK	3175 Purchased services (rent/lease for immovable property)		U	R 3561
	GK	3180 Purchased services (recompense for rights and licences)			AV 3565 Merchandise from a VAT warehouse, section 13a UStG, 19% input tax and 19% VAT
	G	3185 Purchased services (remuneration for rental and lease of assets - corresponds to special business income)			R 3566
		3200 Cost of merchandise			3600 Non-deductible input tax
					3610 Non-deductible input tax, 7%
					R 3620
					R 3650
					3660 Non-deductible input tax, 19%
					3700 Trade discounts
					3701 Trade discounts on cost of raw materials, consumables and supplies
		AV 3300 Cost of merchandise, 7% input tax			AV 3710 Trade discounts, 7% input tax
		R 3310			R 3712
		3349 Cost of merchandise without input tax deduction			AV 3714 Trade discounts on cost of raw materials, consumables and supplies, 7% input tax
		AV 3400 Cost of merchandise, 19% input tax			AV 3715 Trade discounts on cost of raw materials, consumables and supplies, 19% input tax
		R 3410			
	U	AV 3420 Intra-European Union acquisitions, 7% input tax and 7% VAT		U	R 3716
	U	AV 3425 Intra-European Union acquisitions, 19% input tax and 19% VAT			AV 3717 Trade discounts on cost of raw materials, consumables and supplies, intra-EU acquisitions, 7% input tax and 7% VAT
	U	AV 3430 Intra-European Union acquisitions, no 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 3431			R 3719
	U	AV 3435 Intra-European Union acquisitions, no input tax and 19% VAT			AV 3720 Trade discounts, 19% input tax
		R 3436			R 3722
	U	AV 3440 Intra-European Union acquisition of new vehicles from supplier without VAT identification number, 19% input tax and 19% VAT		U	R 3723
		R 3441			AV 3724 Trade discounts on intra-European Union acquisitions, 7% input tax and 7% VAT
		R 3500			AV 3725 Trade discounts on intra-European Union acquisitions, 19% input tax and 19% VAT
		AV 3505 Cost of merchandise, 5.5% input tax			R 3726
		R 3510			R 3727
		AV 3540 Cost of merchandise, 10.7% input tax			S/AV 3730 Cash discounts received
	U	AV 3550 Tax-exempt intra-European Union acquisitions			S/AV 3731 Cash discounts received, 7% input tax
		3551 Cost of merchandise in a third country, taxable			R 3732
		3552 Acquisition by 1st purchaser in a triangular transaction			S/AV 3733 Cash discounts received on cost of raw materials, consumables and supplies
	U	AV 3553 Purchase of merchandise as last purchaser in a triangular transaction, 19% input tax and 19% VAT			S/AV 3734 Cash discounts received on cost of raw materials, consumables and supplies, 7% input tax
					R 3735
					S/AV 3736 Cash discounts received, 19% input tax

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	R 3737	Cost of raw materials, consumables and supplies, and of purchased merchandise	U	AV 3785 Rebates received on cost of raw materials, consumables and supplies, 19% input tax
		S/AV 3738 Cash discounts received on cost of raw materials, consumables and supplies, 19% input tax			R 3786
		R 3739			S/AV 3788 Cash discounts received on cost of raw materials, consumables and supplies, 10.7% input tax
	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			R 3789
		R 3742		U	AV 3790 Rebates received, 19% input tax
	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			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
		S/AV 3744 Cash discounts received on raw materials, consumables and supplies, taxable intra-European Union acquisitions		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 3745 Cash discounts received on taxable intra-European Union acquisitions			S/AV 3794 Cash discounts received, 5.5% input tax
	U	S/AV 3746 Cash discounts received on taxable intra-European Union acquisitions, 7% input tax and 7% VAT			R 3795
		R 3747			S/AV 3796 Cash discounts received, 10.7% input tax
	U	S/AV 3748 Cash discounts received on taxable intra-European Union acquisitions, 19% input tax and 19% VAT			R 3797
		R 3749			S/AV 3798 Cash discounts received on cost of raw materials, consumables and supplies, 5.5% input tax
		AV 3750 Volume discounts received, 7% input tax			R 3799
		R 3752			3800 Delivery costs
		3753 Volume discounts received on cost of raw materials, consumables and supplies			3830 Empties
		AV 3754 Volume discounts received on cost of raw materials, consumables and supplies, 7% input tax	Raw materials, consumables and supplies		3850 Customs and import duties
		AV 3755 Volume discounts received on cost of raw materials, consumables and supplies, 19% input tax	Finished goods and merchandise		3950 Changes in inventories of purchased merchandise
		R 3756	Cost of raw materials, consumables and supplies, and of purchased merchandise		3955 Changes in inventories of raw materials, consumables and supplies
		AV 3760 Volume discounts received, 19% input tax			3960 Changes in inventories of raw materials, consumables and supplies, and of purchased merchandise
		R 3762			3970 Inventories of raw materials, consumables and supplies
		3769 Volume discounts received			3980 Merchandise inventories
		3770 Rebates received			3990 Allocated material costs (contra account 4000-99)
		AV 3780 Rebates received, 7% input tax			
		R 3782			
		3783 Rebates received on cost of raw materials, consumables and supplies			
		AV 3784 Rebates received on cost of raw materials, consumables and supplies, 7% input tax			

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		4156 Expenses from change in provisions for vacation pay
Wages and salaries		4100 Wages and salaries		G	4157 Expenses from change in provisions for vacation pay for shareholder-managers
		4110 Wages			4158 Expenses from change in provisions for vacation pay for salaried partners, section 15 EStG (corresponds to special business income)
		4120 Salaries			4159 Expenses from change in provisions for vacation pay for marginal part-time workers
		4124 Managing director salaries of shareholders of limited liability company (GmbH)			4160 Pension funds
	K	4125 Salaries of spouses	Social security, post-employment and other employee benefit costs		
		4126 Management bonuses paid to shareholder managers			4165 Cost of old age pensions
	G	4127 Managing director salaries			4166 Post-employment benefit costs for shareholder managers
		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)
	K	4129 Management bonuses paid to employees		G	4168 Cost of old-age pensions of salaried partners, section 15 EStG (corresponds to special business income)
Social security, post-employment and other employee benefit costs		4130 Statutory social security expenses	Wages and salaries		4169 Employee benefit expenses
	G	4137 Statutory social security expenses for salaried partners, section 15 EStG (corresponds to special business income)			4170 Capital-forming payments
		4138 Contributions to occupational health and safety agency			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
		4144 Social security contributions for marginal part-time workers		G	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			4197 Flat-rate taxes for salaried partners, section 15 EStG (corresponds to special business income)
		4147 Voluntary non-cash benefits provided to shareholder managers	Other operating expenses (TC)		4198 Flat-rate taxes for employees
	G	4148 Voluntary non-cash benefits provided to salaried partners, section 15 EStG (corresponds to special business income)		GK	4199 Flat-rate tax on casual labour wages
		4149 Flat-rate tax on other benefits (e.g. travel allowances)		GK	4200 Occupancy costs
		4150 Sick pay supplements			4210 Rent (immovable property)
		4151 Non-cash benefits and services provided to marginal part-time workers		G	4211 Expenses for rented or leased immovable property that must be added back under trade tax law
		4152 Non-cash benefits and services provided to employees			4212 Rent/expenses for maintaining two residences (business owner)
		4153 Non-cash benefits and services provided to shareholder managers		GK	4215 Leases (immovable property)
	G	4154 Non-cash benefits and services provided to salaried partners, section 15 EStG (corresponds to special business income)			4219 Remuneration of partners for rental of their immovable property, section 15 EStG (corresponds to special business income)
		4155 Employment agency subsidies (credit balances)		K	4220 Real property leases (immovable property)
					4222 Remuneration of partners for rental and lease of their immovable property
					4228 Incidental rental and lease expenses, not added back for trade tax purposes

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	4229 Remuneration of partners for lease of their immovable property, section 15 EStG (corresponds to special business income)	Other operating expenses (TC)	GK	4637 Flat-rate taxes on non-cash benefits and gifts, non-deductible
		4230 Heating			4638 Gifts used exclusively for operating purposes
		4240 Gas, electricity, water			4639 Non-cash benefits, with s. 37b EStG
		4250 Cleaning			4640 Corporate hospitality expenses
		4260 Maintenance of operating premises			4650 Entertainment expenses
		4270 Levies for real property used for operating purposes			4651 Other business expenses with limited deductibility (deductible portion)
		4280 Other occupancy costs		GK	4652 Other business expenses with limited deductibility (non-deductible portion)
		4288 Costs of home office (deductible portion)			4653 Small gifts
	G	4289 Costs of home office (non-deductible portion)		GK	4654 Non-deductible entertainment expenses
		4290 Cost of real estate, operating			4655 Non-deductible business expenses from advertising and corporate hospitality expenses
		4300 Non-deductible input tax		GK	4660 Employee travel expenses
		4301 Non-deductible input tax, 7% R 4304			4663 Employee travel expenses, cost of travel
		4306 Non-deductible input tax, 19%			4664 Employee travel expenses, additional subsistence costs
Taxes on income	GK	4320 Trade tax			4666 Employee travel expenses, accommodation costs
Other taxes		4340 Other taxes			R 4667
		4350 Excise taxes (other taxes)			4668 Employee mileage reimbursement
		4355 Eco tax			4670 Business owner travel expenses
Other operating expenses (TC)		4360 Insurance premiums			4672 Business owner travel expenses (non-deductible portion)
		4366 Building insurance			4673 Business owner travel expenses, cost of travel
		4370 Net insurance premium for future pension benefit liability			4674 Business owner travel expenses, additional subsistence costs
		4380 Contributions		G	R 4675
		4390 Other levies			4676 Business owner travel expenses, accommodation costs and incidental travel expenses
		4396 Tax-deductible late filing penalties and administrative fines			R 4677
	GK	4397 Non-tax deductible late filing penalties and administrative fines			4678 Travel between home and workplace and travel to family home (deductible portion)
		4400 (free text)			4679 Travel between home and workplace and travel to family home (non-deductible portion)
		4500 Vehicle expenses			4680 Travel between home and workplace and travel to family home (credit balance)
		4510 Motor vehicle tax			4681 Additional subsistence expenses in connection with maintaining two residences (business owner)
		4520 Motor vehicle insurance			R 4685
		4530 Current motor vehicle operating costs			4700 Selling and distribution expenses
		4540 Motor vehicle repairs			4710 Packaging materials
	GK	4550 Garage rent		G	4730 Outgoing freight
		4560 Road tolls			4750 Transport insurance
	GK	4570 Operating leases (motor vehicles)			4760 Selling commissions
		4580 Other motor vehicle expenses			4780 Third-party services (distribution)
		4590 Motor vehicle expenses for private vehicles used for business purposes			4790 Warranty expenses
		4595 Third-party vehicle expenses			
		4600 Advertising costs			
		4605 Giveaways			
		4630 Gifts, deductible, without s. 37b EStG			
		4631 Non-cash benefits to third parties, deductible, s. 37b EStG			
		4632 Flat-rate taxes on gifts and non-cash benefits, deductible			
	GK	4635 Gifts, non-deductible, without s. 37b EStG			
	GK	4636 Gifts, non-deductible, with s. 37b EStG			

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)		4800 Repairs and maintenance of technical equipment and machinery	Amortisation and write-downs of intangible fixed assets and depreciation and write-downs of tangible fixed assets		4860 Depreciation and amortisation of capitalised low-value assets
		4801 Building repairs and maintenance			4862 Write-downs of assets (collective item)
		4805 Repairs and maintenance of other equipment, operating and office equipment			4865 Write-downs of capitalised low-value assets
		4806 Hardware and software maintenance expenses			4866 Write-downs of long-term financial assets (not permanent)
		4808 Addition to provision for internal expenses	Write-downs of long-term financial assets and securities classified as current assets	HB	4870 Write-downs of long-term financial assets (permanent)
	GK	4809 Other repairs and maintenance			4871 Write-downs of long-term financial assets, s. 3 no. 40 EStG/ s. 8b(3) KStG (permanent)
		4810 Operating leases movable assets for technical equipment and machinery			4872 Expenses due to share of loss of industrial and independent partnerships, s. 8 GewStG or s. 18 EStG 8)
		4815 Finance leases			4873 Write-downs of long-term financial assets due to section 6b EStG reserve, section 3 no. 40 EStG/section 8b(3) KStG
Amortisation and write-downs of intangible fixed assets and depreciation and write-downs of tangible fixed assets		R 4820			4874 Write-downs of long-term financial assets due to section 6b EStG reserve
	HB	4822 Amortisation of intangible fixed assets		SB	4875 Write-downs of securities classified as current assets
		4823 Amortisation of internally generated intangible fixed assets			4876 Write-downs of securities classified as current assets, section 3 no. 40 EStG/section 8b(3) KStG
		4824 Goodwill amortisation and write-downs			4877 Write-downs of long-term financial assets - affiliated companies
		4825 Goodwill write-downs			4878 Write-downs of securities classified as current assets - affiliated companies
	HB	4826 Write-downs of intangible fixed assets			4880 Write-downs of other current assets (if unusually high)
		4827 Write-downs of internally generated intangible fixed assets			4882 Write-downs of current assets due to tax rules (unusually high)
		4830 Depreciation of tangible fixed assets (excluding depreciation of motor vehicles and buildings)	Write-downs of current assets to the extent that they exceed the write-downs that are usual for the corporation		4886 Write-downs of current assets excluding inventories and securities classified as current assets (normal amount)
		4831 Depreciation of buildings			4887 Write-downs of current assets due to tax reasons, excluding inventories and securities classified as current assets (normal amount)
		4832 Depreciation of motor vehicles			4892 Write-downs of raw materials, consumables and supplies/merchandise (if unusually high)
		4833 Depreciation of share of building attributable to home office			4893 Write-downs of finished goods and work in progress (if unusually high)
		4840 Write-downs of tangible fixed assets			4900 Other operating expenses
		4841 Write-downs for extraordinary technical and economic wear and tear of buildings	Other operating expenses (TC)		
	SB	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			
	SB	4850 Write-downs of tangible fixed assets due to special tax rules	Write-downs of current assets to the extent that they exceed the write-downs that are usual for the corporation		
	SB	4851 Accelerated tax depreciation, s. 7g(5) EStG (excluding motor vehicles)			
	SB	4852 Accelerated tax depreciation, s. 7g(5) EStG (motor vehicles)			
	SB	4853 Reduction in cost in accordance with section 7g(2) EStG (excl. motor vehicles)			
	SB	4854 Reduction in cost in accordance with section 7g(2) EStG (for motor vehicles)	Other operating expenses (TC)		
		4855 Immediate write-off of low-value assets			

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)		4902 Interim account for expenses in another country for which input tax reimbursement is possible 4905 Other regular operating expenses 4909 Purchased services/third-party services 4910 Postage 4920 Telephone 4925 Fax and Internet costs 4930 Office supplies 4940 Newspapers, books (specialist literature) 4945 Training costs 4946 Voluntary social benefits 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) 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) 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 for operating and office equipment 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 GK 4976 Costs to sell, section 3 no. 40 EStG/section 8b(2) KStG 4980 Operating supplies 4984 Refunds by co-operatives to members 4985 Tools and minor equipment 4990 Imputed business owner's remuneration 4991 Imputed rent/leasing expenses 4992 Imputed interest 4993 Imputed depreciation, amortisation and write-downs 4994 Imputed business risks 4995 Imputed wages for non-compensated employees	Other operating expenses (TC)		4996 Cost of sales 4997 Administrative expenses 4998 Selling expenses 4999 Contra account 4996-4998

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)			

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)			

Balance sheet / profit and lost item	Program linkage	7 Inventory	Balance sheet / profit and lost item	Program linkage	7 Inventory
<div style="border: 1px solid black; padding: 2px;">Work in progress</div> <div style="border: 1px solid black; padding: 2px;">Construction contracts in progress</div> <div style="border: 1px solid black; padding: 2px;">Orders in progress</div> <div style="border: 1px solid black; padding: 2px;">Finished goods and merchandise</div>		7000 Work in progress (inventories) 7050 Unfinished goods (inventories) 7080 Services in progress 7090 Construction contracts in progress 7095 Orders in progress 7100 Finished goods and merchandise (inventories) 7110 Finished goods (inventories) 7140 Merchandise (inventories)			

Balance sheet / profit and lost item	Program linkage	8 Revenues	Balance sheet / profit and lost item	Program linkage	8 Revenues
Sales		8000 (free text)	Sales	U	AM 8336 Revenue from other services taxable in another EU country, for which the recipient bears tax liability
	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 8337 Revenue from services for which the recipient bears the tax liability under section 13b UStG
	U	AM 8110 Other tax-exempt sales, domestic			
	U	AM 8120 Tax-exempt sales, section 4 no. 1a UStG		U	AM 8338 Revenue from services taxable in a third country, not subject to domestic taxation
	U	AM 8125 Tax-exempt intra-European Union deliveries, section 4 no. 1b UStG		U	AM 8339 Revenue from services taxable in another EU country, not subject to domestic taxation
		R 8128		U	AM 8340 Revenue, 16% VAT
	U	AM 8130 Deliveries by first purchaser in triangular transactions (EU), section 25 b(2) UStG		U	AM 8400 Revenue, 19% VAT
				U	AM 8410 Revenue, 19% VAT
	U	AM 8135 Tax-exempt intra-European Union deliveries of new vehicles to purchasers without VAT identification number		U	R 8411
				U	AM 8449 Revenue from electronic services subject to domestic taxation, 19% VAT
	U	AM 8140 Tax-exempt offshore sales, etc.			8499 Incidental income (related to purchases)
	U	AM 8150 Other tax-exempt sales (e.g. section 4 nos. 2-7 UStG)			8500 Special business income, remuneration for work performed
	U	AM 8160 Tax-exempt sales without input tax deduction, part of total sales, section 4 UStG			8501 Special business income, rental/lease income
	U	AM 8165 Tax-exempt sales without input tax deduction, part of total sales			8502 Special business income, interest income
		8190 Revenue taxed at average rates under section 24 UStG			8503 Special business income, liability compensation
	U	AM 8191 Revenue, ss. 25 and 25a UStG, 19% VAT			8504 Special business income, pension payments
		R 8192			8505 Special business income, other special business income
		8193 Revenue, ss. 25 and 25a UStG, no VAT			8510 Commission revenue
	U	AM 8194 Revenue from travel services, s. 25(2) UStG, tax-exempt	Sales	U	R 8511
	U	8195 Revenue of VAT-exempt small business as defined by section 19(1) UStG			AM 8514 Tax-exempt commission revenue, section 4 no. 8 ff. UStG
				U	AM 8515 Tax-exempt commission revenue, section 4 no. 5 UStG
	U	AM 8196 Revenue from gaming machines, 19% VAT		U	AM 8516 Commission revenue, 7% VAT
		R 8197			R 8517
		8200 Revenue		U	AM 8519 Commission revenue, 19% VAT
	U	AM 8300 Revenue, 7% VAT			8520 Revenue from waste recycling
	U	AM 8310 Revenue from intra-European Union supplies of goods and services subject to domestic taxation, 7% VAT			8540 Revenue from empties
					8570 Other income from commissions, licences and patents
	U	AM 8315 Revenue from intra-European Union supplies of goods and services subject to domestic taxation, 19% VAT		U	R 8571
		8320 Revenue from supplies of goods and services taxable in another EU country			AM 8574 Other income from commissions, licences and patents, tax-exempt, s. 4(8) ff. UStG
		R 8330		U	AM 8575 Other income from commissions, licences and patents, tax-exempt, s. 4(5) UStG
	U	8331 Revenue from taxable electronic services in another EU country			AM 8576 Other income from commissions, licences and patents, 7% VAT
		R 8332		U	R 8577
	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			AM 8579 Other income from commissions, licences and patents, 19% VAT
				U	8580 Statistical account, revenue at general VAT rate (cash basis accounting)

Balance sheet / profit and lost item	Program linkage	8 Revenues	Balance sheet / profit and lost item	Program linkage	8 Revenues
Other operating income (TC)	EUR	8581 Statistical account, revenue at reduced VAT rate (cash basis accounting)	Sales	U	AM 8705 Sales allowances on tax-exempt sales under section 4 no. 1a UStG
	EUR	8582 Statistical account, tax-exempt and untaxed revenue (cash basis accounting)		U	AM 8706 Reductions in revenue for tax-free intra-community triangular transactions as per Sect. 25b (2, 4) of the German VAT Act (UStG)
	EUR	8589 Contra account 8580-8582 if revenue is classified by tax rates (cash basis accounting)		U	AM 8710 Sales allowances, 7% VAT
		8590 Allocated other non-cash benefits (excluding goods)		R 8712	
	U	AM 8591 Non-cash benefits, 7% VAT (goods)		U	AM 8720 Sales allowances, 19% VAT
		R 8594		R 8722	
	U	AM 8595 Non-cash benefits, 19% VAT (goods)		U	AM 8724 Sales allowances on tax-exempt intra-European Union deliveries
		R 8596		U	AM 8725 Sales allowances on intra-European Union supplies of goods and services subject to domestic taxation, 7% VAT
		8600 Other regular operating revenue			
		8603 Other operating income		U	AM 8726 Sales allowances on intra-European Union supplies of goods and services subject to domestic taxation, 19% VAT
	8604 Reimbursed input tax, other countries		8727 Sales allowances on supplies of goods and services taxable in another EU country		
	8605 Other regular operating income		R 8728		
	8606 Other operating income from affiliated companies		R 8729		
Sales		8607 Other incidental income		S 8730 Cash discounts granted	
Other operating income (TC)	U	AM 8609 Other regular operating income tax-exempt, section 4 no. 8 ff UStG	U	S/AM 8731 Cash discounts granted, 7% VAT	
		8610 Allocated other non-cash benefits	U	R 8732	
	U	AM 8611 Allocated other non-cash benefits from provision of car, 19% VAT	U	S/AM 8736 Cash discounts granted, 19% VAT	
		R 8612	R 8737		
	U	AM 8613 Allocated other non-cash benefits, 19% VAT	U	S/AM 8738 Cash discounts granted for supplies of cell phones, etc. for which the recipient of goods/services is liable for VAT pursuant to section 13b(2) (10) UStG	
		8614 Allocated other non-cash benefits, no VAT			
	U	AM 8625 Other regular operating income tax-exempt, e.g. section 4 nos. 2-7 UStG	U	S/AM 8741 Cash discounts granted for goods and services for which the recipient bears the tax liability under section 13b UStG	
	U	AM 8630 Other regular operating income, 7% VAT	U	S/AM 8742 Cash discounts granted on revenue from other services taxable in another EU country, for which the recipient bears tax liability	
		R 8635			
	U	AM 8640 Other regular operating income, 19% VAT	U	S/AM 8743 Sales discounts granted on tax-exempt intra-European Union deliveries, section 4 no. 1b UStG	
	R 8645		R 8744		
U	AM 8649 Other regular operating income, 16% VAT	U	S 8745 Cash discounts granted on intra-European Union supplies of goods and services subject to domestic taxation		
Other interest and similar income		8650 Revenue from interest and discount charges			
		8660 Revenue from interest and discount charges from affiliated companies			
		8700 Sales allowances			
Sales	U	AM 8701 Sales allowances on tax-exempt sales under section 4 no. 8 ff. UStG	U	S/AM 8746 Cash discounts granted on intra-European Union supplies of goods and services subject to domestic taxation, 7% VAT	
	U	AM 8702 Sales allowances on tax-exempt sales under section 4 no. 2-7 UStG		R 8747	
	U	AM 8703 Sales allowances on other tax-exempt sales without input tax deduction	U	S/AM 8748 Cash discounts granted on intra-European Union supplies of goods and services subject to domestic taxation, 19% VAT	
	U	AM 8704 Sales allowances on other tax-exempt sales with input tax deduction		R 8749	
			U	AM 8750 Volume discounts granted, 7% VAT	

Balance sheet / profit and lost item	Program linkage	8 Revenues	Balance sheet / profit and lost item	Program linkage	8 Revenues
Sales	U	R 8752 AM 8760 Volume discounts granted, 19% VAT		EÜR 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
		R 8762 8769 Volume discounts granted			
	U	8770 Rebates granted AM 8780 Rebates granted, 7% VAT		EÜR	8853 Revenue from sales of current assets under section 4(3) sentence 4 EStG
	U	R 8782 AM 8790 Rebates granted, 19% VAT	Other operating income (TC)		8900 Non-cash withdrawals
		R 8792			8905 Withdrawal of items, no VAT
Other operating expenses (TC)	U	8800 Revenue from sales of tangible fixed assets (book loss)			8906 Use of items for non-business purposes, no VAT
	U	AM 8801 Revenue from sales of tangible fixed assets, 19% VAT (book loss)		U	R 8908
	U	AM 8807 Revenue from sales of tangible fixed assets, tax-exempt, section 4 no. 1a UStG (book loss)		U	AM 8910 Withdrawal by business owner for non-business purposes (goods), 19% VAT
	U	AM 8808 Revenue from sales of tangible fixed assets, tax-exempt, section 4 no. 1b UStG (book loss)		U	R 8914
		R 8809			AM 8915 Withdrawal by business owner for non-business purposes (goods), 7% VAT
		8817 Revenue from sales of intangible fixed assets (book loss)		U	AM 8917 Withdrawal by business owner for non-business purposes (goods), 7% VAT
		8818 Revenue from sales of long-term financial assets (book loss)			8918 Use of items for non-business purposes, no VAT (use of telephone)
	GK	8819 Revenue from sales of long-term financial assets, section 3 no. 40 EStG/section 8b(3) KStG (book loss)		U	8919 Withdrawal by business owner for non-business purposes (goods), no VAT
	U	AM 8820 Revenue from sales of tangible fixed assets, 19% VAT (book gain)		U	AM 8920 Use of items for non-business purposes, 19% VAT
		R 8826		U	AM 8921 Use of items for non-business purposes, 19% VAT (use of vehicles)
	U	AM 8827 Revenue from sales of tangible fixed assets, tax-exempt, section 4 no. 1a UStG (book gain)		U	AM 8922 Use of items for non-business purposes, 19% VAT (use of telephone)
	U	AM 8828 Revenue from sales of tangible fixed assets, tax-exempt, section 4 no. 1b UStG (book gain)			R 8923
		8829 Revenue from sales of tangible fixed assets (book gain)		U	8924 Use of items for non-business purposes, no VAT (use of vehicles)
		R 8830		U	AM 8925 Non-cash other services, 19% VAT
		8837 Revenue from sales of intangible fixed assets (book gain)		U	R 8928
		8838 Revenue from sales of long-term financial assets (book gain)		U	8929 Non-cash other services, no VAT
	GK	8839 Revenue from sales of long-term financial assets, section 3 no. 40 EStG/section 8b(2) KStG (book gain)		U	AM 8930 Use of items for non-business purposes, 7% VAT
	U	AM 8850 Revenue from sales of current assets, 19% VAT, section 4(3) sentence 4 EStG		U	AM 8931 Use of items for non-business purposes, 7% VAT
	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		U	AM 8932 Non-cash other services, 7% VAT
				U	AM 8933 Non-cash other services, 7% VAT
				U	R 8934
				U	AM 8935 Non-cash benefits, 19% VAT
				U	R 8938
				U	8939 Non-cash benefits, no VAT
				U	AM 8940 Non-cash benefits (goods), 19% VAT
				U	R 8944
				U	AM 8945 Non-cash benefits (goods), 7% VAT
				U	AM 8947 Non-cash benefits (goods), 7% VAT
					R 8948
					8949 Non-cash benefits (goods), no VAT

Balance sheet / profit and lost item	Program linkage	8 Revenues	Balance sheet / profit and lost item	Program linkage	8 Revenues
Sales		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			
	GK	8994 Other own work capitalised (borrowing costs attributable to cost of sales)			
	HB	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			9145 Private taxes, church tax (compound item)
		F 9001 Balances brought forward	Capital shares of general partners	SB	F 9146 General partner variable capital - transfer of reserve under section 6b EStG
		S 9008 Balances brought forward, receivables	Capital share of limited partners	SB	F 9147 Limited partner variable capital - transfer of reserve under section 6b EStG
		S 9009 Balances brought forward, payables	Other equity and liabilities		R 9148
		R 9060	Capital shares of general partners		F 9150 Fixed capital - other capital account adjustments, general partner
		R 9069			F 9151 Variable capital - other capital account adjustments, general partner
		F 9070 Open items, 2000			F 9152 Accumulated loss carryforward account - other capital account adjustments, general partner
		F 9071 Open items, 2001	Uncalled contributions of general partners		F 9153 Capital account III - other capital account adjustments, general partner
		F 9072 Open items, 2002	Capital shares of general partners		F 9154 Unpaid uncalled contributions to general partner capital - other capital account adjustments, general partner
		F 9073 Open items, 2003			F 9155 Allocation account for call obligations - other capital account adjustments, general partner
		F 9074 Open items, 2004			R 9156
		F 9075 Open items, 2005			F 9157 Private taxes, capital gains tax (general partner) equity
		F 9076 Open items, 2006			F 9158 Private taxes, solidarity surcharge (general partner) equity
		F 9077 Open items, 2007			F 9159 Private taxes, church tax (general partner) equity
		F 9078 Open items, 2008			F 9160 Limited partner capital - other capital account adjustments, limited partner
		F 9079 Open items, 2009			F 9161 Variable capital - other capital account adjustments, limited partner
		F 9080 Open items, 2010			F 9162 Loss adjustment account - other capital account adjustments, limited partner
		F 9081 Open items, 2011			F 9163 Capital account III - other capital account adjustments, limited partner
		F 9082 Open items, 2012			F 9164 Unpaid uncalled contributions to limited partner capital - other capital account adjustments, limited partner
		F 9083 Open items, 2013			F 9165 Allocation account for call obligations - other capital account adjustments, limited partner
		F 9084 Open items, 2014			R 9166
		F 9085 Open items, 2015			F 9167 Private taxes, capital gains tax (limited partner), equity
		F 9086 Open items, 2016			F 9168 Private taxes, solidarity surcharge (limited partner), equity
		F 9087 Open items, 2017			F 9169 Private taxes, church tax (limited partner), equity
		F 9088 Open items, 2018			F 9170 Fixed capital - transfers, general partner
		F 9089 Open items, 2019			F 9171 Variable capital - transfers, general partner
		F 9090 Aggregate carryforwards account	Capital share of limited partners		
		R 9091			
		R 9092			
		R 9093			
		R 9094			
		R 9095			
		R 9096			
		R 9097			
		R 9098			
		F 9101 Selling days	Uncalled capital of limited partners		
		F 9102 Number of cash customers	Capital share of limited partners		
		F 9103 Number of employees			
		F 9104 Unpaid persons			
		F 9105 Sales staff			
		F 9106 Business premises m2			
		F 9107 Sales area m2			
		F 9116 Number of invoices			
		F 9117 Number of credit customers, monthly			
		F 9118 Number of credit customers, cumulative			
		9120 Expansion investments	Other equity and liabilities		
		F 9130 .	Capital share of limited partners		
		F 9131 .			
		9135 Orders received in financial year			
		9140 Order books			
Capital share of limited partners		F 9141 Limited partner variable capital			
		F 9142 Variable capital - limited partner share	Capital shares of general partners		
		9143 Private taxes, capital gains tax (compound item)			
		9144 Private taxes, solidartiy surcharge (compound item)			

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
Capital shares of general partners		F 9172 Accumulated loss carryforward account - transfers, general partner			9243 Investment liabilities from long-term financial asset purchases in trade payables
Uncalled contributions of general partners		F 9173 Capital account III - transfers, general partner			9244 Contra account for accounts 9240-9243
Capital shares of general partners		F 9174 Unpaid uncalled contributions to general partner capital - transfers, general partner			9245 Receivables from tangible fixed asset sales in other assets
Capital share of limited partners		F 9175 Allocation account for call obligations - transfers, general partner			9246 Receivables from intangible fixed asset sales in other assets
		R 9176			9247 Receivables from long-term financial asset sales in other assets
		F 9180 Limited partner capital - transfers, limited partner			9249 Contra account for accounts 9245-9247
		F 9181 Variable capital - transfers, limited partner			R 9250
		F 9182 Loss adjustment account - transfers, limited partner			R 9255
		F 9183 Capital account III - transfers, limited partner			R 9259
		F 9184 Unpaid uncalled contributions to limited partner capital - transfers, limited partner			9260 Short-term provisions
		F 9185 Allocation account for call obligations - transfers, limited partner			9262 Medium-term provisions
		F 9186 Private taxes, capital gains tax (limited partner), borrowed capital			9264 Long-term provisions, excluding pensions
		F 9187 Private taxes, solidarity surcharge (limited partner), borrowed capital			9269 Contra account for accounts 9260-9268
		F 9188 Private taxes, church tax (limited partner), borrowed capital			9270 Contra account for 9271-9279 (debit entries)
		9189 Allocation account for transfers between partner capital accounts			9271 Contingent liabilities from the issuance and transfer of bills
		F 9190 Contra account for statistical quantity units, accounts 9101-9107 and accounts 9116-9118			9272 Contingent liabilities to affiliated companies/associates from issuance and transfer of bills
		9199 Contra account for accounts 9120, 9135-9140			9273 Contingent liabilities to affiliated companies/associates from guarantees, bill and cheque guarantees
		F 9200 Number of employees			9274 Contingent liabilities to affiliated companies/associates from guarantees, bill and cheque guarantees
		F 9201 Statistical accounts for balance sheet/ management accounting ratios and indicators			9275 Contingent liabilities from warranties
		F 9209 Contra account for 9200			9276 Contingent liabilities to affiliated companies/associates from warranties
		9210 Direct labour costs			9277 Contingent liabilities from the granting of security for third-party liabilities
		9219 Contra account for 9210			9278 Contingent liabilities to affiliated companies/associates from the granting of security for third-party liabilities
	HB	F 9220 Subscribed capital in DM (art. 42(3) s. 1 EGHGB)			9279 Contingent liabilities from assets held in trust
	HB	F 9221 Subscribed capital in Euros (art. 42(3) s. 2 EGHGB)			9280 Contra account for 9281-9284
	HB	F 9229 Contra account for 9220-9221			9281 Obligations arising from rental agreements and leases
		R 9230			9282 Obligations to affiliated companies arising from rental agreements and leases
		R 9232			9283 Other obligations under section 285 no. 3a HGB
		R 9234			9284 Other obligations to affiliated companies under section 285 no. 3a HGB
		R 9239			9285 Difference of discounting of post-employment benefit obligations under section 253 (6) HGB (credit balance)
		9240 Investment liabilities in trade payables		HB	9286 Contra account for 9285
		9241 Investment liabilities from tangible fixed asset purchases in trade payables			9287 Interest for postings via receivables, section 4(3) EStG
		9242 Investment liabilities from intangible fixed asset purchases in trade payables		HB EÜR	

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
	EUR	9288 Dunning fees for postings via receivables, section 4(3) EStG	Capital share of limited partners		F 9490 Private contributions, lp - 99
	EUR	9289 Contra account for 9287 and 9288			F 9500 Allocation to account 0900, limited partner 1
		9290 Statistical account for tax-exempt out-of-pocket expenses			F 9510 Allocation to account 0910, limited partner 1
		9291 Contra account for 9290		HB	F 9520 Allocation to account 0920, limited partner 1
Trade payables		9292 Statistical account for third-party funds	Liabilities to limited partners or Receivables from limited partners		
Other liabilities		9293 Contra account for 9292			F 9530 Allocation to account 9950, limited partner 1
Contributions by silent partners	GK	9295 Contributions by silent partners	Unpaid contributions to subscribed capital of limited partners		F 9540 Allocation to account 9930, general partner 1
tax adjustment item, e.g. after tax audit	SB	9297 Tax adjustment item	Unpaid contributions to subscribed capital of general partners		F 9550 Allocation to account 9810, general partner 1
		F 9300 Statistical accounts for balance sheet/ management accounting ratios and indicators	Capital shares of general partners		F 9560 Allocation to account 9820, general partner 1
		F 9326 Statistical accounts for balance sheet/ management accounting ratios and indicators			F 9570 Allocation to account 0870, general partner 1
		F 9346 Statistical accounts for balance sheet/ management accounting ratios and indicators			F 9580 Allocation to account 0880, general partner 1
		F 9357 Statistical accounts for balance sheet/ management accounting ratios and indicators			F 9590 Allocation to account 0890, general partner 1
		F 9365 Statistical accounts for balance sheet/ management accounting ratios and indicators	Liabilities to general partners or Receivables from general partners	HB	
		F 9371 Statistical accounts for balance sheet/ management accounting ratios and indicators			F 9600 Name of partner, general partner 1
		9390 Account for special accounting standards (values 1)	Credits to shareholder capital accounts		F 9610 Remuneration of work performed, general partner 1
		9391 Account for special accounting standards (values 2)			F 9620 Management bonus, general partner 1
		9392 Account for special accounting standards (values 3)			F 9630 Loan interest, general partner 1
		9393 Account for special accounting standards (values 4)			F 9640 Transfer for use, general partner 1
		9394 Contra account for special accounting standards (values)			F 9650 Other remuneration, general partner 1
		F 9395 Account for special accounting standards (quantity 1)			F 9660 Other remuneration, general partner 1
		F 9396 Account for special accounting standards (quantity 2)			F 9670 Other remuneration, general partner 1
		F 9397 Account for special accounting standards (quantity 3)			F 9680 Other remuneration, general partner 1
		F 9398 Account for special accounting standards (quantity 4)			F 9690 Residual allocation, general partner 1
		F 9399 Contra account for special accounting standards (quantity)			F 9700 Name of partner, limited partner 1
Capital share of limited partners		F 9400 Private withdrawals, general, lp - 09			F 9710 Remuneration of work performed, limited partner 1
		F 9410 Private taxes, lp - 19			F 9720 Management bonus, limited partner 1
		F 9420 Special personal deductions, - 29 partly deductible, lp			F 9730 Loan interest, limited partner 1
		F 9430 Special personal deductions, - 39 fully deductible, lp			F 9740 Transfer for use, limited partner 1
		F 9440 Non-cash benefits, donations, - 49 lp			F 9750 Other remuneration, limited partner 1
		F 9450 Extraordinary expenses, lp - 59			F 9760 Other remuneration, limited partner 1
		F 9460 Cost of real estate, lp - 69			F 9770 Other remuneration, limited partner1
		F 9470 Income from real estate, lp - 79	Capital share of limited partners		F 9780 Allocation to account 9840, limited partner 1
		F 9480 Non-cash withdrawals, lp - 89	Credits to shareholder capital accounts		F 9790 Remaining allocation, limited partner 1

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
Reserves (partnerships)		F 9800 Reconciliation total account for - 01 the import of accounting records		SB GK	9891 Statistical account for profit markup under sections 6b, 6c EStG (debit balance) - Contra account for 9890
Reserves (partnerships)		F 9802 Collectively held reserves - other capital account adjustments	Reserves (partnerships)		F 9892 Change of collectively held reserves (contributions/withdrawals)
		F 9803 Retained profits/ accumulated losses brought forward - other capital account adjustments		EÜR	9893 VAT in receivables at general VAT rate (cash basis accounting)
		F 9804 Collectively held reserves - transfers		EÜR	9894 VAT in receivables at reduced VAT rate (cash basis accounting)
	SB	F 9805 Retained profits/ accumulated losses brought forward - transfers		EÜR	9895 Contra account 9893-9894 for allocation of VAT (cash basis accounting)
	SB	F 9806 Attributable share of net income/net loss for financial year - per partner		EÜR	9896 Input tax in liabilities at general VAT rate (cash basis accounting)
	SB	F 9807 Attributable share of net retained profits/net accumulated losses - per partner		EÜR	9897 Input tax in liabilities at reduced VAT rate (cash basis accounting)
	SB	F 9808 Contra account for attributable share of net income/net loss for financial year		EÜR	9899 Contra account 9896-9897 for allocation of input tax (cash basis accounting)
	SB	F 9809 Contra account for attributable share of net retained profits/net accumulated losses		EÜR	9910 Contra account for reduction in withdrawals, section 4(4a) EStG
Capital shares of general partners		F 9810 Capital accounts III, gp - 19		EÜR	9911 Reduction in withdrawals, section 4(4a) EStG (credit balance)
		F 9820 Accumulated loss carryforward - 29 account, gp		EÜR	9912 Increase in withdrawals, section 4(4a) EStG
Capital share of limited partners		F 9830 Allocation account for call obligations, gp - 39		EÜR	9913 Contra account for increase in withdrawals, section 4(4a) EStG (credit balance)
Call obligations of limited partners arising from share of loss not covered by capital contributions		F 9840 Capital accounts III, lp - 49		SB GK	9916 Add-back of investment deduction section 7g (2) EStG from two tax years ago, off-balance sheet (credit balance)
Call obligations of general partners arising from share of loss not covered by capital contributions		F 9850 Allocation account for call obligations, lp - 59		SB GK	9917 Add-back of investment deduction section 7g (2) EStG from three tax years ago, off-balance sheet (credit balance)
Special reserve for capitalised own shares		F 9860 Call obligations of general partners, gp - 69		SB GK	9918 Reversal of investment deduction section 7g (3), (4) EStG from two tax years ago, off-balance sheet
		F 9870 Call obligations of limited partners, lp - 79		SB	9919 Reversal of investment deduction section 7g (3), (4) EStG from three tax years ago, off-balance sheet
		9880 Special reserve for capitalised own shares		SB K	F 9920 Unpaid uncalled contributions - 29 to general partner capital, gp
		R 9882	Uncalled contributions of general partners		F 9930 Unpaid called contributions to - 39 general partner capital, gp
		F 9883 Withdrawals by general partners not covered by capital contributions	Unpaid contributions to subscribed capital of general partners		F 9940 Unpaid uncalled contributions - 49 to limited partner capital, lp
		F 9884 Withdrawals by limited partners not covered by capital contributions	Unpaid capital of limited partners		F 9950 Unpaid called contributions to - 59 limited partner capital, lp
		F 9885 Allocation account for withdrawals by general partners not covered by capital contributions	Unpaid contributions to subscribed capital of limited partners		
		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
	SB	9889 Contra account for 9887			
		9890 Statistical account for profit markup under sections 6b, 6c EStG (credit balance)			

Balance sheet / profit and lost item	Program linkage	9 Carry-forward, Capital and Statistical Accounts	Balance sheet / profit and lost item	Program linkage	9 Carry-forward, Capital and Statistical Accounts
Cash-in-hand, central bank balances, bank balances and cheques		9962 Valuation adjustment, bank balances			9991 Income (aperiodic)
Liabilities to banks		9963 Valuation adjustment, liabilities to banks			9992 Income of exceptional size or incidence (aperiodic)
Trade payables		9964 Valuation adjustment, trade payables			9993 Expenses of exceptional size or incidence
Other receivables and other assets		9965 Valuation adjustment, other assets			9994 Expenses (aperiodic)
	[SB] GK	9970 Investment deduction section 7g(1) EStG, off-balance sheet (debit balance)			9995 Expenses of exceptional size or incidence (aperiodic)
	[SB]	9971 Investment deduction section 7g(1) EStG, off-balance sheet (credit balance) - contra account for 9970			9998 Contra account for 9990-9997
	[SB] GK	9972 Add-back of investment deduction section 7g (2) EStG from preceding tax year, off-balance sheet (credit balance)			
	[SB]	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			
	[SB]	9974 Reversal of investment deduction section 7g (3), (4) EStG in preceding tax year			
	[SB]	9975 Reversal of investment deduction section 7g (3), (4) EStG in previous tax years - contra account for 9974, 9918, 9919			
	[SB] G	9976 Non-deductible interest expenses under section 4h EStG (credit balance)			
	[SB]	9977 Non-deductible interest expenses under section 4h EStG (debit balance) - contra account for 9976			
	[SB] G	9978 Deductible interest expenses from prior years under section 4h EStG (debit balance)			
	[SB]	9979 Deductible interest expenses from prior years under section 4h EStG (credit balance) - contra account for 9978			
		9980 Allocation of debit entry to liability accounts			
Credits to shareholder capital accounts		9981 Allocation account for allocation of debit entry to liability accounts			
		9982 Allocation of credit entry to liability accounts			
Credits to shareholder capital accounts		9983 Allocation account for allocation of credit entry to liability accounts			
	[HB] GK	9984 Adjustment of profit under section 60(2) EStDV – increase in accounting profit due to credit entry – reduction in accounting profit due to debit entry			
	[HB]	9985 Contra account for 9984			
		9986 Profit attributable to debt			
		9987 Retrospective restatement			
		9989 Contra account for 9986 - 9988			
		9990 Income of exceptional size or incidence			