Account Chart

Standard Chart of Accounts (SKR 03) Valid for 2025



Balance sheet /	Program		0	Balance sheet /	Program		0
Profit and loss item	linkage	Fixed asset	and capital accounts	Profit and loss item	linkage	Fixed asset	and capital accounts
University 1.1		2225	Handle C. C.			0100	Industrial buildings
Unpaid and due		0005	Unpaid and due shares			0110	-
shares in co-oper-			in co-operatives				Garages
ntives						0111	Outdoor facilities
Purchased con-		0010	Purchased concessions,			0112	Paved courtyards and
cessions, indus-			industrial and similar				other paved surfaces
rial property			rights and assets, and			0113	Fixtures in commercia
rights and similar			licences in such rights				and industrial building
rights and values			and assets			0115	Other buildings
as well as licenses			and assets	Advance pay-		0120	Commercial, industria
				ments made and		0120	and other buildings
to such rights and							-
/alues				construction in			under construction
		0015	Concessions	progress			
		0020	Industrial rights			0129	Advance payments or
		0025	Other rights and assets				commercial, industria
		0027	Computer software				and other buildings o
		0030	Licences in industrial				own properties
		0030	and similar rights and	Properties, rights		0140	Residential buildings
			•	equivalent to real		0140	residential ballatings
			assets	•			
Goodwill		0035	Goodwill	property and			
Advance pay-		0038	Prepayments for good-	buildings, includ-			
ments made			will	ing buildings on			
		0039	Prepayments for intan-	third-party land			
		0033	gible fixed assets	, ,		0145	Garages
C 1 '''	-	D 0040	gible lixed assets			0146	Outdoor facilities
Goodwill		R 0040				0147	
		-0042				0147	Paved courtyards and
Self-determined	НВ	0043	Internally generated in-				other paved surfaces
industrial prop-			tangible fixed assets			0148	Fixtures in residential
erty rights and			3				buildings
similar rights and						0149	Share of building
•							attributable to home
values	l		_				office
	HB	0044	Computer software	A di canaa macc		0150	
		0045	Licenses and franchise	Advance pay-		0150	Residential buildings
	НВ	0045	Licences and franchise	ments made and			under construction
			agreements	construction in			
	НВ	0046	Concessions and indust-	progress			
			rial rights	. 3		0159	Advance payments on
	НВ	0047	Recipes and formulas,				residential buildings o
	ПВ		processes, prototypes				own properties
Intangible assets	i	0048	Intangible fixed assets	5		0460	
	НВ	0046	-	Properties, rights		0160	Buildings on third-par
currently under			under development	equivalent to real			land
development				property and			
Properties, rights		0050	Land, land rights and	buildings, includ-			
equivalent to real			buildings, including	ing buildings on			
property and			buildings on third-party	third-party land			
buildings, includ-			land	tilliu-party laliu		0465	6
5			ianu			0165	Commercial buildings
ng buildings on						0170	Industrial buildings
third-party land						0175	Garages
		0059	Share of land attributa-			0176	Outdoor facilities
			ble to home office			0177	Paved courtyards and
		0060	Land rights without			* * * * *	other paved surfaces
			buildings			0178	Fixtures in commercia
		0065	Undeveloped land			01/8	
			•			a :==	and industrial building
		0070	Land rights (heritable			0179	Other buildings
			building rights, long-	Advance pay-		0180	Commercial, industria
			term occupancy rights)	ments made and			and other buildings
		0075	Impaired land	construction in			under construction
Advance pay-		0079	Advance payments on	progress			
ments made and			land	progress		0189	Drenayments on com
construction in						0109	Prepayments on com-
							mercial, industrial and
progress							other buildings on
Properties, rights		0800	Buildings on own land				third-party land
equivalent to real			and land rights	Properties, rights		0190	Residential buildings
property and			<u> </u>	equivalent to real		0.50	
buildings, includ-				· ·			
_				property and			
ng buildings on				buildings, includ-			
hird-party land				ing buildings on			
		0085	Property values of own	third-party land			
	1		developed land			0191	Garages

Balance sheet / Profit and loss item	Program linkage	Fixed asset	0 and capital accounts	Balance sheet / Profit and loss item	Program linkage	Fixed asset	0 and capital accounts
		0193 0194	Paved courtyards and other paved surfaces Fixtures in residential			0508	Loans to affiliated companies, sole proprietorships
Advance pay-		0195	buildings Residential buildings	Shares in affiliated companies		0509	Shares in affiliated majority investor,
ments made and construction in			under construction	Participations		0510	partnership Other long-term equity
progress		0199	Prepayments on			0513	investments Typical silent
			residential buildings on third-party land			0516	partnerships Atypical silent
Technical equipment and		0200	Technical equipment and machinery			0517	partnerships Investments in
machinery		0210	Machinery			0518	corporations Investments in
		0220 0240	Machine tools Technical equipment			0519	partnerships Investment by a GmbH
		0260	Transportation and similar systems			0313	& Co. KG in a general partner GmbH
Advance pay-		0280 0290	Operating facilities	Loans to other long-term inves-		0520	Loans to other long- term investees and
ments made and		0290	Technical equipment and machinery under	tees and investors		0522	investors
construction in progress		2222	construction			0523	Loans to other long- term investees or
		0299	Prepayments on technical equipment			0524	investors, partnerships Loans to other long-
Other equipment,		0300	and machinery Other equipment,				term investees or investors, corporations
operating and of- fice equipment			operating and office equipment	Long-term securi- ties		0525	Long-term securities
		0310 0320	Other equipment Passenger cars			0530	Securities with profit participation rights that
		0350 0380	Heavy goods vehicles Other transportation			0505	are subject to the partial income system
		0400	resources Operating equipment	Shares in affiliated		0535 0538	Fixed-income securities Shares of a GmbH & Co.
		0410 0420	Office equipment Office fittings	companies			KG in a general partner GmbH
		0430 0440	Shop fittings Tools	Other loans		0540	Other miscellaneous loans
		0450	Leasehold improvements	Co-operative		0550 0570	Loans Long-term shares in
		0460	Scaffolding and formwork materials	shares Loans to share-		0580	cooperatives Loans to sharehol-
		0480 0485	Low-value assets Assets (collective item)	holders		0582	ders/partners Loans to GmbH
		0490	Other operating and office equipment			R 0583	shareholders
Advance pay- ments made and		0498	Other equipment, operating and office			0584	Loans to general partners
construction in progress			equipment under construction			0586	Loans to limited partners
		0499	Prepayments on other equipment, operating	Other loans Reinsurance		0590 0595	Loans to related parties Long-term pension lia-
Shares in affiliated		0500	and office equipment Shares in affiliated com-	claims from life insurance policies		0333	bility claims from life insurance policies
companies		0501	panies (fixed assets) Shares in affiliated com-	Bonds		0600 0601	Non-convertible bonds Non-convertible bonds
		0502	panies, partnerships Shares in affiliated com-			0001	- remaining term up to
		0503	panies, corporations Shares in parent or			0605	1 year Non-convertible bonds
		3303	majority investor, corporations			0540	- remaining term between 1 and 5 years
		0504	Shares in parent or in majority investor			0610	Non-convertible bonds - remaining term
Loans to affiliated		0505	Loans to affiliated			0615	greater than 5 years Convertible bonds
companies		0506	companies Loans to affiliated com-			0616	Convertible bonds - remaining term up to
		0507	panies, partnerships Loans to affiliated com-			0620	1 year Convertible bonds
			panies, corporations				- remaining term between 1 and 5 years

Balance sheet / Profit and loss item	Program linkage	Fixed asset	0 and capital accounts	Balance sheet / Profit and loss item	Program linkage	Fixed asset	0 and capital accounts
Liabilities to finan-		0625 0630	Convertible bonds - remaining term greater than 5 years Liabilities to banks			0725	Liabilities to other long- term investees and investors - remaining term
cial institutions or Cash on hand, central bank bal- ances, bank bal- ances, and checks		0030	Lasmites to banks	Other liabilities to shareholders or Other receivables from shareholders		0730	greater than 5 years Liabilities to sharehol- ders/partners
		0631	Liabilities to banks - remaining term up to 1 year	or Receivables from shareholders or Other assets			
		0640	Liabilities to banks - remaining term between 1 and 5 years			0731	Liabilities to sharehold- ers/partners - remaining term up to 1 year
		0650	Liabilities to banks - remaining term	Other liabilities to shareholders		0740	Liabilities to sharehold- ers/partners
		0660	greater than 5 years Liabilities to banks under instalment credit			0750	- remaining term between 1 and 5 years Liabilities to sharehold-
		0661	agreements Liabilities to banks under instalment credit				ers/partners - remaining term greater than 5 years
		0670	agreements - remaining term up to 1 year Liabilities to banks			0755	Liabilities to sharehold- ers/partners for out- standing distributions
		00.0	under instalment credit agreements	Other liabilities		0760	Liabilities to typical silent partners
		0680	- remaining term between 1 and 5 years Liabilities to banks			0761	Liabilities to typical silent partners - remain- ing term up to 1 year
			under instalment credit agreements - remaining term			0764	Liabilities to typical silent partners - remaining term
		0690	greater than 5 years Liabilities to banks, previous to residual			0767	between 1 and 5 years Liabilities to typical silent partners
Liabilities to finan- cial institutions		0699	term differentiation Contra account 0630- 0689 if accounts 0690-			0770	- remaining term greater than 5 years Liabilities to atypical
Liabilities to affili- ated companies		0700	0698 are allocated Liabilities to affiliated companies			0771	silent partners Liabilities to atypical silent partners - remain-
or Receivables from affiliated companies						0774	ing term up to 1 year Liabilities to atypical silent partners
Companies		0701	Liabilities to affiliated companies - remaining			0777	- remaining term between 1 and 5 years
		0705	term up to 1 year Liabilities to affiliated companies			0777	Liabilities to atypical silent partners - remaining term
		0710	- remaining term between 1 and 5 years Liabilities to affiliated			0780	greater than 5 years Profit-participation loans
			companies - remaining term greater than 5 years			0781	Profit-participation loans - remaining term up to 1 year
Liabilities to other long-term inves- tees and investors		0715	Liabilities to other long- term investees and investors			0784	Profit-participation loans - remaining term between 1 and 5 years
or Receivables from other long- term investees						0787	Profit-participation loans - remaining term greater than 5 years
and investors		0716	Liabilities to other long- term investees and			0790	Other liabilities, previous to residual term differentiation (balance
		0720	investors - remaining term up to 1 year			0799	sheet accounting only) Contra account 0730- 0789, 1665-1678 and
		0720	Liabilities to other long- term investees and investors	College		2222	1695-1698 if accounts 0790-0798 are allocated
			- remaining term between 1 and 5 years	Subscribed capital	K	0800	Subscribed capital

Balance sheet /	Program		0	Balance sheet /	Progr			0
Profit and loss item	linkage	Fixed asset	and capital accounts	Profit and loss item	linka	ge	Fixed asset	and capital accounts
	K	0809	Capital increase from			K	0856	Equity component of
			reserves or retained earnings	Opening balance,	-	К	0857	reversals of write-downs Revenue reserves from
Paid-up shares of	K	0810	Paid-up shares of	Private account	НВ	ı,	0037	the transitional BilMoG
remaining mem-			remaining members of					provisions (reversal of
bers of co-opera- tives			co-operatives					write-downs of long- term financial assets)
Paid-up shares of	K	0811	Paid-up shares of with-		НВ	к	0858	Revenue reserves from
withdrawing			drawing members of		ПВ			the transitional BilMoG
members of co-			co-operatives					provisions (reversal of
operatives Paid-up shares of	K	0812	Paid-up shares of co-					special tax-allowable reserves)
cancelled shares	K	0012	operatives, cancelled		НВ	K	0859	Deferred taxes (revenue
			shares					reserves credit balance)
Paid-up shares of	K	0813	Unpaid and due shares					from items taken
remaining mem- bers of co-opera-			in co-operatives, recorded	Profit/loss carry-	1	К	0860	directly to equity Retained profits
tives			recorded	forward		Ĭ,	0000	brought forward before
		0815	Contra account for un-					appropriation of net
			paid and due shares in	D C: 4	_		5 00C5	profit
Transumusharas	K	0819	co-operatives, recorded	Profit/loss car- ryforward before			F 0865	Retained profits brought forward before
Treasury shares	K	0819	Purchased treasury shares	appropriation				appropriation of net
Uncalled out-		0820	Unpaid uncalled contri-	The second				profit (with breakdown
standing contri-		-0829	butions to subscribed					for statement of
butions			capital (reported as					changes in capital accounts)
			liability, deducted from subscribed capital on				F 0867	Accumulated losses
			the face of the balance					brought forward before
			sheet)					appropriation of net
Capital contribu-		0830	Unpaid called contribu-					profit (with breakdown for statement of
tions called in, still outstanding		-0838	tions to subscribed capital (receivables)					changes in capital
Subsequent pay-		0839	Supplementary calls					accounts)
ments claimed			(receivables; contra	Profit/loss carry-		K	0868	Accumulated losses
			account 0845)	forward				brought forward before appropriation of net
Capital reserves	K K	0840 0841	Capital reserves Capital reserves from is-					profit
	K	0041	suance of shares above	Capital share ge-			F 0870	Fixed capital, gp
			par or notional amount	neral partners				
	K	0842	Capital reserves from	Opening balance, Private account			F 0871	Capital (fixed share, only
			issuance of convertible bonds and options to	Capital share ge-	1		F 0880	sole proprietorships) Variable capital, gp
			acquire shares	neral partners				танала зариан, др
	K	0843	Capital reserves from	Opening balance,			F 0881	Capital (variable share,
			additional payments as	Private account				only sole proprietor-
			consideration for preferential rights for shares	Liabilities to gen-			F 0890	ships) Partner loans, gp
	K	0844	Other additional capital	eral partners or			1 0050	r drefrer rouns, gp
			contributions	Receivables from				
	K	0845	Supplementary calls	general partners			D 0001	
Statutory reserve	K	0846	(contra account 1299) Legal reserve				R 0891 -0899	
Other retained	K	0848	Other revenue reserves	Capital shares of			F 0900	Limited partner capital,
earnings			from the purchase of	limited partners				lp
Deserve for al		2042	treasury shares				R 0901 -0909	
Reserve for shares in a parent or ma-		0849	Reserve for shares in a parent or majority				F 0910	Loss adjustment
jority investor			investor					account, lp
Reserves provided	K	0851	Reserves provided for				R 0911	
for by the articles			by the articles of	Liabilities to lim-	+		-0919 E 0930	Partner leans le
of association Other revenue re-	K	0852	association Other revenue reserves	ited partners or			F 0920	Partner loans, lp
serves	K	0032	(co-operatives)	Receivables from				
Opening balance,	НВ К	0853	Revenue reserves from	limited partners				
Private account			the transitional BilMoG				R 0921 -0929	
	LIR K	0854	provisions Revenue reserves from	Other special re-	+		-0929 0930	Miscellaneous other
	HB K	0654	the transitional BilMoG	serves			3330	special reserves
			provisions (reversal of		SB		0931	Untaxed reserves under
			write-downs of tangible				0932	section 6b EStG
							0033	Replacement recented
Other retained	K	0855	fixed assets) Other revenue reserves		SB		0932	Replacement reserves

Balance sheet / Profit and loss item	Program linkage	Fived accet	0 and capital accounts	Balance sheet / Profit and loss item	Program linkage	Fived accet	0 and capital accounts
Tront and loss item	iiiikage	Tixed disset	and capital accounts	Tront and loss item	iiikage	Tixed asset	and capital accounts
Special tax-allo- wable reserves		0940	Special tax-allowable reserves, accelerated tax depreciation and write- downs		НВ	0974 0976	Provisions for warranties (contra account 4790) Provisions for expected
Other special re- serves	SB	0945	Adjustment item for withdrawals s. 4g EStG			0077	losses from executory contracts
Special tax-allo-	SB	0946 0947	Reserve for investment grants			0977	Provisions for period- end closing and audit costs
wable reserves		0947	Special tax-allowable reserves under section 7g(5) EStG		НВ	0978	Provisions for internal expenses under section
Special reserves for investment grants		0948	Special reserves for third-party investment grants			0979	249(2) HGB (old version) Provisions for environ- mental protection
3	НВ	0949	Extraordinary items for	Prepaid expenses	-	0980	Prepaid expenses
Provisions for		0950	investment grants Provisions for pensions	Deferred tax as- sets	НВ	0983	Deferred tax assets
pensions and sim- ilar obligations		0330	and similar obligations	Prepaid expenses	SB	0984	Customs and excise duties relating to inven-
Provisions for pensions and sim-	НВ	0951	Provisions for pensions				tories and recognised as expenses
ilar obligations or			and similar obligations for offsetting against		SB	0985	Value added tax relating to prepayments and
Excess of plan as- sets over pension			long-term assets in accordance with				recognised as expenses
liability Provisions for		0053	section 246(2) HGB	Opening balance,	LIBI K	0986 0987	Discount Deferred income
pensions and sim- ilar obligations		0952	Provisions for pensions and similar obligations to shareholders or	Private account	НВ	0307	(revenue reserves debit balance) from items
nai obligations			related parties				taken directly to equity
		0953	Provisions for direct commitments		HB K	0988	Deferred taxes (revenue reserves debit balance)
		0954	Provisions for subsidy				from items taken directly to equity
			obligations for pension funds and life	Reserves		F 0989	Collectively held
Provisions for		0955	insurances Provisions for taxes				reserves (with break- down for statement of
taxes (general)							changes in capital
		0956	Provision for trade tax, section 4(5b) EStG	Prepaid expenses	1	0990	accounts) Deferred income
Other provisions		0961	Provisions for vacation	- "Other ac- counts" -		0992	Deferrals of intra-period flat-rate depreciation
Provisions for		0962	pay Provisions for taxes for	counts -			charges for manage-
taxes (general)		0963	tax deferral (BStBK) Provision for corporate				ment accounting analysis
			income tax	Trade receivables		0996	Global valuation allowance on receiva-
Other provisions		0964	Long-term provisions for long-term obliga-				bles remaining term up
			tions comparable to post-employment			0997	to 1 year Global valuation
		0965	benefits Provisions for personnel				allowance on receiva- bles remaining term
		0303	expenses				greater than 1 year
		0966	Provisions for record retention obligations			0998	Specific valuation allowances on receiva-
Other provisions	НВ	0967	Long-term provisions				bles remaining term up
or Excess of plan assets over pen-			for long-term obliga- tions comparable to			0999	to 1 year Specific valuation
sion liability			post-employment ben-				allowances on receiva-
			efits for offsetting with long-term assets under				bles remaining term greater than 1 year
			s. 246(2) of the HGB				,
Deferred taxes lia- bilities	НВ	0968	Deferred tax liabilities				
Provisions for de- ferred taxes	НВ	0969	Allowances for deferred tax liabilities				
Other provisions		0970 0971	Other provisions Provisions for mainte- nance expenses de-				
			ferred to the first three months of the following year				
		0973	Provisions for environ- mental remediation and				
	I	I	waste disposal expenses	I			

Balance sheet / Profit and loss item	Program linkage	Financial a	1 nd private accounts	Balance sheet / Profit and loss item	Program linkage	Financial a	1 nd private accounts
. rome and ross teem	age	, maneiar a	na private decodine	Troncana ross item	age	· · · · · · · · · · · · · · · · · · ·	na pintate accounts
Cash on hand, central bank bal- ances, bank bal-		F 1000	Cash-in-hand	Excess of plan as- sets over pension liability or Provi-	НВ	1357	Long-term assets for offsetting provisions for pensions and similar
ances, and checks		F 1010	Petty cash 1	sions for pensions and similar obli-			obligations in accordance with
Cash and band		F 1020	Petty cash 2	gations	1	F 12C0	section 246(2) HGB Cash in transit
Cash on hand, central bank bal-		F 1100	Bank (Postbank)	Other assets or Other liabilities		F 1360	Cash in transit
ances, bank bal- ances, and checks or Liabilities to fi- nancial institu-						F 1371	Clearing account for determining profit as per section 4/3 (EStG), not recognized in income
tions		F 1110 F 1120	Bank (Postbank 1) Bank (Postbank 2)		SB	1372	Current assets in accordance with section 4(3) sentence 4 EStG
		F 1130 F 1190 F 1195	Bank (Postbank 3) LZB (Bundesbank re- gional office) balances Central bank balances	Receivables from limited partners or Liabilities to limited partners		R 1373 -1375	
		F 1200 F 1210	Bank Bank 1	Other assets		1376	Receivables from typical silent partners
		F 1220 F 1230 F 1240	Bank 2 Bank 3 Bank 4			1377	Receivables from typical silent partners - remaining term up to 1 year
		F 1250 R 1289 1290	Bank 5 Cash investments,			1378	Receivables from typical silent partners - remaining term
			short-term cash man- agement (not contained			R 1379	greater than 1 year
Liabilities to finan-	_	1295	in cash funds) Liabilities to banks (not	Other assets or Other liabilities		1380	Cost centre reconciliation account
cial institutions or		1233	included in cash funds)	Receivables from	1	1381	Receivables from
Cash on hand, central bank bal- ances, bank bal-				shareholders or Liabilities to shareholders			GmbH shareholders
ances, and checks Trade receivables or Other liabilities	_	R 1300 -1328				1382	Receivables from GmbH shareholders - remain- ing term up to 1 year
Other securities		1329	Other securities subject to immaterial changes in value			1383	Receivables from GmbH shareholders - remaining term
Cash on hand, central bank bal- ances, bank bal-		F 1330	Cheques	Receivables from	_	1385	greater than 1 year Receivables from
ances, and checks Shares in affiliated	_	1340	Shares in affiliated com-	general partners or Liabilities to general partners			general partners
companies		1344	panies (current assets) Shares in parent or in majority investor			1386	Receivables from gen- eral partners - remain- ing term up to 1 year
Other securities		1348 1349	Other securities Securities investments (short-term cash management)			1387	Receivables from general partners - remaining term greater than 1 year
Other assets	-	1350	GmbH shares held for sale	- "Other ac- counts" -	SB	1389	Occupational pension and other post-employ-
		1352	Shares in cooperatives held for sale		-		ment benefit entitle- ments (partners)
	SB	1353	Assets to settle obligations comparable to post-employment	Other assets or Other liabilities		F 1390 F 1391	Clearing account actual taxation Neutralization of items
Excess of plan as-	НВ	1354	benefits Assets for offsetting		SB	. 1331	recognized in income for Section 4 (3) EStG
sets over pension liability or Other			with obligations compa- rable to post-employ-	- "Other ac- counts" -	SB	1394	Receivables from com- pany/joint ownership
provisions		1255	ment benefits under s. 246(2) of the HGB	Trade receivables or Other liabilities		S 1400	Trade receivables
Other assets		1355	Pension liability insurance claims			F 1401 -1406	Trade receivables
	SB	1356	Long-term assets for the settlement of provi- sions for pensions and			F 1410 -1444	Trade receivables, no separate receivables/ payables accounting
]		similar obligations]		psystem accounting

Balance sheet / Profit and loss item	Program linkage	Financial a	1 nd private accounts	Balance sheet / Profit and loss item	Program linkage	Financial a	1 nd private accounts
	SB	F 1445	Trade receivables at general VAT rate or of a VAT-exempt small business (cash basis accounting)			F 1485	Trade receivables from other long-term inves- tees and investors - remaining term greater than 1 year
	SB	F 1446	Trade receivables at reduced VAT rate (cash basis accounting)	Receivables from other long-term investees and in-		1488	Valuation allowances on receivables from other long-term investees and
	SB	F 1447	Tax-exempt or untaxed trade receivables (cash basis accounting)	vestors		1489	investors remaining term up to 1 year Valuation allowances on
	SB	F 1448	Trade receivables at average rates under section 24 UStG (cash basis accounting)				receivables from other long-term investees and investors remaining term greater than 1 year
	SB	F 1449 F 1450	Contra account 1445- 1448 if receivables are classified by tax rates (cash basis accounting) Receivables under	Other receivables from shareholders or Other liabilities to shareholders or Liabilities to		F 1490	Trade receivables from shareholders/partners
	35		section 11 (1) sentence 2 EStG for section 4/3 EStG	shareholders or Other liabilities		F 1491	Trade receivables from
Trade receivables or Other liabilities	-	F 1451	Trade receivables, no separate receivables/ payables accounting			F 1491	shareholders/partners - remaining term up to 1 year
		F 1455	- remaining term up to 1 year Trade receivables, no			F 1495	Trade receivables from shareholders/partners - remaining term
			separate receivables/ payables accounting - remaining term greater than 1 year	Trade receivables		1498	greater than 1 year Contra account for other assets if posted via receivables account
		F 1460 F 1461	Doubtful receivables Doubtful receivables - remaining term	Trade receivables or Other liabilities		1499	Contra account 1451-1497 if allocated to receivables account
		F 1465	up to 1 year Doubtful receivables - remaining term greater than 1 year	Other assets or Other liabilities		1500 1501	Other assets Other assets - remain-
Receivables from affiliated companies or Liabilities		F 1470	Trade receivables from affiliated companies	Other assets		1502	ing term up to 1 year Other assets - remaining term greater than 1 year
to affiliated companies		F 1471	Trade receivables from affiliated companies - remaining term	Other assets or Other liabilities		1503	,
		F 1475	up to 1 year Trade receivables from affiliated companies - remaining term greater than 1 year	Other assets		1504	Receivables from execu- tive board members and managing directors - remaining term
Receivables from affiliated companies		1478	Valuation allowances on receivables from affili- ated companies remain- ing term up to 1 year	Other assets or Other liabilities		1505	greater than 1 year Receivables from super- visory and advisory board members - remaining term
		1479	Valuation allowances on receivables from affiliated companies remaining term greater than 1 year	Other assets		1506	up to 1 year Receivables from super- visory and advisory board members
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 from shareholders or Other liabilities to shareholders or Liabilities to		1507	- remaining term greater than 1 year Receivables from other shareholders - remaining term up to 1 year
and investors		F 1481	Trade receivables from other long-term investees and investors - remaining term up to 1 year	shareholders or Other liabilities		1508	Receivables from other shareholders - remaining term greater than 1 year

Balance sheet / Profit and loss item	Program linkage	Financial a	1 and private accounts	Balance sheet / Profit and loss item	Program linkage	Financial a	1 nd private accounts
Tront and 1033 item	iiikage	rinanciara	ma private accounts	Tronc and 1033 term	iiiikage	i manciai a	na private accounts
Advance pay-		1510	Prepayments for			1555	Loans - remaining term
ments made		AV 1511	inventories Prepayments,	Other assets or	U	F 1556	greater than 1 year Subsequently deducti-
		7.0 .5	7 % input tax	Other liabilities		550	ble input tax, section
		AV 1512	Prepayments,				15a(1) UStG, movable
		R 1513	5 % input tax		U	F 1557	assets Repayable input tax,
		-1516				F 1557	section 15a(1) UStG,
		AV 1517	Prepayments,				movable assets
			16 % input tax		U	F 1558	Subsequently deducti-
		AV 1518	Prepayments, 19 % input tax				ble input tax, section 15a(1) UStG, immovable
Other assets or		1519	Receivables from				property
Other liabilities			project consortiums		U	F 1559	Repayable input tax,
		1520	Receivables from health				section 15a(1) UStG,
			insurance funds from Act on Reimbursement			S 1560	immovable property Input tax allocation
			of Employers' Expenses			3 1300	accounts
			(AAG)			S 1561	Input tax allocation
		1521	Consignment goods			C 15C2	account 7 %
Other assets		1522	accounts Profit participation			S 1562	Allocation account for input tax on intra-com-
Other assets		1322	rights				munity acquisitions
		1524	Supplementary pay-			S 1563	Allocation account for
			ments or additional contributions receivable				input tax on intra-community
		1525	Security deposits				acquisitions 19 %
		1526	Security deposits			R 1564	'
			- remaining term			-1565	
		1527	up to 1 year Security deposits			S 1566	Input tax allocation account 19 %
		1321	- remaining term			S 1567	Input tax allocation
			greater than 1 year				account under sections
Other assets or	U	F 1528	Subsequently			R 1568	13a and 13b UStG
Other liabilities			deductible input tax, section 15a(2) UStG			S 1569	Input tax allocation
	U	F 1529	Repayable input tax,				account under sections
			section 15a(2) UStG			6.4570	13a and 13b UStG, 19 %
Other assets		1530	Receivables from		U	S 1570 S 1571	Deductible input tax Deductible input tax
		1531	employees (payroll) Receivables from			3 137 1	7 %
		.55 .	employees (payroll)		U	S 1572	Deductible input tax on
			- remaining term				intra-community
		1537	up to 1 year Receivables from		U	S 1573	acquisitions Input tax from acquisi-
		1337	employees (payroll)				tion as last purchaser in
			- remaining term			0.457.4	a triangular transaction
0:1		4520	greater than 1 year		U	S 1574	Deductible input tax on intra-community
Other assets or Other liabilities		1539	VAT receivables, earlier years				acquisitions 19 %
other nasmites		1540	Receivables from trade			R 1575	
			tax overpayments		U	S 1576	Deductible input tax 19 %
Other assets		1542	Tax refund claims against other countries		U	S 1577	Deductible input tax un-
		F 1543	Receivables from tax				der section 13b UStG
			authorities for construc-			C 1F70	19 %
			tion withholding tax		U	S 1578	Deductible input tax under section 13b UStG
Other assets or		1544	remitted Receivables from Bun-			R 1579	under section 155 este
Other liabilities		1544	desagentur für Arbeit		SB	1580	Contra account for
Other assets		1545	Accounts receivable				input tax, section
			from VAT advance		l cp	1581	4(3) EStG Reversal of input tax
Other assets or		1546	payments VAT receivables,		SB	.557	from previous year,
Other liabilities		1340	previous year			1500	section 4(3) EStG
		1547	Receivables from excise		SB	1582	Input tax from invest- ments, section 4(3) EStG
		C 1E40	duties paid			R 1583	ments, section 4(3) L3(0
		S 1548	Input tax deductible in following period/year	Other assets or	U	S 1584	Deductible input tax for
		1549	Reclaimed corporate	Other liabilities			intra-community acqui-
			income tax				sition of new vehicles from suppliers without
Other assets		1550 1551	Loans remaining term				VAT identification
		1551	Loans - remaining term up to 1 year				number

Balance sheet / Profit and loss item	Program linkage	Financial a	1 nd private accounts	Balance sheet / Profit and loss item	Program linkage	Financial a	1 nd private accounts
	U	S 1585 R 1587	Deductible input tax for withdrawal of goods from a VAT warehouse			F 1628	Trade payables, no sep- arate receivables/paya- bles accounting - remaining term
Other liabilities or	U	F 1588 R 1589 1590 1592 F 1593	Acquisition tax liability Items in transit Third-party funds Allocation account for	Liabilities to affili- ated companies or Receivables from affiliated		F 1630	greater than 5 years Trade payables to affiliated companies
Other assets			payments received on account of orders if posted via receivables account	companies		F 1631	Trade payables to affiliated companies - remaining term
Receivables from affiliated companies or Liabilities to affiliated companies		1594	Receivables from affiliated companies			F 1635	up to 1 year Trade payables to affiliated companies - remaining term between 1 and 5 years
paines		1595	Receivables from affiliated companies - remaining term up to 1 year			F 1638	Trade payables to affiliated companies - remaining term greater than 5 years
		1596	Receivables from affiliated companies - remaining term greater than 1 year	Liabilities to other long-term inves- tees and investors or Receivables		F 1640	Trade payables to other long-term investees and investors
Receivables from other long-term investees and in- vestors or Liabili- ties to other long-		1597	Receivables from other long-term investees and investors	from other long- term investees and investors		F 1641	Trade payables to other long-term investees and
term investees and investors		1598	Receivables from other long-term investees and			F 1645	investors - remaining term up to 1 year Trade payables to other long-term investees
		1599	investors - remaining term up to 1 year Receivables from other long-term investees and			F 1648	and investors - remaining term between 1 and 5 years Trade payables to other
Trade payables or Other assets		S 1600	investors - remaining term greater than 1 year Trade payables			- 10-0	long-term investees and investors - remaining term greater than 5 years
	SB	F 1601 -1603 F 1605	Trade payables Trade payables at general VAT rate (cash basis accounting)	Other liabilities to shareholders or Other assets or Other receivables from shareholders		F 1650	Trade payables to shareholders/partners
	SB	F 1606 F 1607	Trade payables at reduced VAT rate (cash basis accounting) Trade payables, no	or Receivables from shareholders		F 1651	Trade payables to shareholders/partners
	SB	F 1609	input tax (cash basis accounting) Contra account 1605- 1607 if payables are			F 1655	- remaining term up to 1 year Trade payables to shareholders/partners
Trade payables or Other assets		F 1610 -1623	classified by tax rates (cash basis accounting) Trade payables, no sep- arate receivables/paya-			F 1658	- remaining term between 1 and 5 years Trade payables to shareholders/partners
	SB	F 1624	bles accounting Trade payables for investments, section 4(3) EStG	Trade payables or Other assets		1659	- remaining term greater than 5 years Contra account 1625-1658 if allocated
Trade payables or Other assets		F 1625	Trade payables, no sep- arate receivables/paya- bles accounting - remaining term	Liabilities on bills accepted and drawn		R 1660 -1664	to payables account
		F 1626	up to 1 year Trade payables, no sep- arate receivables/paya- bles accounting - remaining term	Liabilities to shareholders or Receivables from shareholders		1665	Liabilities to GmbH shareholders

Balance sheet / Profit and loss item	Program linkage	Financial ar	1 and private accounts	Balance sheet / Profit and loss item	Program linkage	Financial a	1 and private accounts
,	age	i ilialiciai di			gc		
I to be that is a second		1666	Liabilities to GmbH shareholders - remain- ing term up to 1 year		SB	1704	Other liabilities, under section 11(2) sentence 2 EStG for
Liabilities to shareholders		1667	Liabilities to GmbH shareholders - remaining term	Other liabilities		1705 1706	section 4(3) EStG Loans Loans - remaining term
		1668	between 1 and 5 years Liabilities to GmbH shareholders			1707	up to 1 year Loans - remaining term between 1 and 5 years
			- remaining term greater than 5 years			1708	Loans - remaining term greater than 5 years
Liabilities to gen- eral partners or Receivables from		1670	Liabilities to general partners	Other liabilities or Other assets		1709	Profit drawdown ac- count of silent partners - other liabilities
general partners		1671	Liabilities to general partners - remaining	Advance pay- ments received on orders		1710	Payments received on account of orders (liabilities)
		1672	term up to 1 year Liabilities to general partners		U	AM 1711	Tax-paid payments received on account of orders, 7 % VAT
		1673	- remaining term between 1 and 5 years Liabilities to general		U	AM 1712	(liabilities) Tax-paid payments received on account of
			partners - remaining term greater than 5 years			R 1713	orders, 5 % VAT (liabilities)
Liabilities to limited partners or Receivables from limited partners		1675	Liabilities to limited partners		U	AM 1714	Tax-paid payments received on account of orders, 0 % VAT (liabilities)
·		1676	Liabilities to limited partners - remaining term up to 1 year			1715	Payments received on account of orders - Back taxes
		1677	Liabilities to limited partners - remaining term between 1 and 5 years		U	R 1716 AM 1717	Tax-paid payments received on account of orders, 16 % VAT
		1678	Liabilities to limited partners - remaining term		U	AM 1718	(liabilities) Tax-paid payments received on account of
Other liabilities or Other assets		1691	greater than 5 years Liabilities to project consortiums			1719	orders, 19 % VAT (liabilities) Payments received on
	SB	1692	Neutralization of items recognized in expenses for section 4(3) EStG				account of orders - remaining term up to 1 year
	SB	1693	Items recognized in equity for section 4(3) EStG			1720	Payments received on account of orders - remaining term
Other liabilities		1695 1696	Liabilities to silent partners Liabilities to silent part-			1721	between 1 and 5 years Payments received on account of orders
		1697	ners - remaining term up to 1 year Liabilities to silent part-	Advance pay-		1722	- remaining term greater than 5 years Payments received on
		1698	ners - remaining term between 1 and 5 years Liabilities to silent part-	ments received on orders (deducted from inventories			account of orders (deducted from inven- tories on the face of the
Other liabilities or		1700	ners - remaining term greater than 5 years Other liabilities	on the face of the balance sheet) Other liabilities or		S 1725	balance sheet) VAT due in following
Other assets		1701	Other liabilities - remaining term	Other liabilities		S 1728	period (sections 13 (1) no. 6, 13b (2) UStG) VAT on electronic
Other liabilities		1702	up to 1 year Other liabilities - remaining term	Saler habilities		1729	services taxable in another EU country Tax payments on
		1703	between 1 and 5 years Other liabilities			1729	services taxable in another EU country Credit card settlements
			- remaining term greater than 5 years	Other liabilities or Other assets		1730	Consignment goods accounts
				Other liabilities		1732	Security deposits received

Balance sheet / Profit and loss item	Program linkage	Financial a	1 nd private accounts	Balance sheet / Profit and loss item	Program linkage	Financial a	1 nd private accounts
		1733	Security deposits received - remaining term up to 1 year		SB	1756	Payroll allocation, section 11(2) EStG for section 4(3) EStG
		1734	Security deposits re- ceived - remaining term	- "Other ac- counts" -	SB	1757	Liabilities to com- pany/joint ownership
		1735	between 1 and 5 years Security deposits re-	Other liabilities	-	1758	Other liabilities refunds
		1733	ceived - remaining term greater than 5 years	Other liabilities or Other assets	-	1759	by co-operatives Expected contributions owed to social security
Other liabilities or Other assets		1736	Liabilities from taxes and levies	Provisions for		S 1760	funds VAT not due
		1737	Liabilities from taxes and levies - remaining	taxes (general) or Other assets		3 1700	VAI Hot due
Other liabilities		1738	term up to 1 year Liabilities from	ouner assets	U	S 1761	VAT not due 7 %
Other habilities		1730	taxes and levies - remaining term between 1 and 5 years			S 1762	VAT not due on intra- European Union supplies of goods and services subject to
		1739	Liabilities from				domestic taxation
			taxes and levies - remaining term		U	R 1763 S 1764	VAT not due on intra-
Other liabilities or Other assets		1740	greater than 5 years Payroll liabilities			0	European Union supplies of goods and services subject to
		1741	Wage and church tax			D 4765	domestic taxation, 19 %
		1742	payables Social security liabilities		U	R 1765 S 1766	VAT not due 19 %
		1743	Social security liabilities - remaining term up to 1 year	Other liabilities		S 1767	VAT on supplies of goods and services taxable in another
		1744	Social security liabilities - remaining term			S 1768	EU country VAT on supplies of
		1745	between 1 and 5 years Social security liabilities - remaining term			3 1700	other goods and ser- vices/cost-plus con- tracts taxable in another
			greater than 5 years				EU country
		1746	Liabilities from taxes withheld (investment	Other liabilities or Other assets		S 1769	VAT withdrawal of goods from a VAT
			income tax and solidar- ity surcharge, church tax			S 1770	warehouse VAT
			on investment income tax) for open			S 1771	VAT 7 %
			distribution			S 1772	VAT on intra-commu- nity acquisitions
		1747 1748	Excise duties payable Liabilities for amounts			R 1773 S 1774	VAT on intra-commu-
			withheld from			3 1774	nity acquisitions 19 %
		1749	Employees Payables to tax authori-			R 1775 S 1776	VAT 19 %
			ties for construction			S 1777	VAT on intra-European
			withholding tax to be remitted				Union supplies of goods and services subject to
		1750	Liabilities from capital- forming payment			C 1770	domestic taxation
			arrangements			S 1778	VAT on intra-European Union supplies of goods
		1751	Liabilities from capital- forming payment				and services subject to domestic taxation, 19 %
			arrangements - remain-			S 1779	VAT on intra-commu-
Other liabilities		1752	ing term up to 1 year Liabilities from capital-				nity acquisitions without input tax deduction
			forming payment ar-		U	F 1780	VAT prepayments
			rangements - remaining term		UUU	F 1781 F 1782	VAT prepayments 1/11 Back taxes, VAT return
		1753	between 1 and 5 years Liabilities from capital- forming payment ar-		U	F 1783	line 65 Incorrect or invalid invoiced taxes,
			rangements - remaining term			S 1784	VAT return line 69 VAT on intra-commu-
		1754	greater than 5 years Tax payments to other countries				nity acquisition of new vehicles from suppliers without VAT
Other liabilities or Other assets		1755	Payroll allocation			S 1785	identification number VAT under section
						R 1786	13b UStG

Balance sheet /	Program	Einancial a	1	Balance sheet / Profit and loss item	Program	- Einancial c	1 and private accounts
Profit and loss item	linkage	Financiai a	and private accounts	Profit and loss item	linkage	Financiai a	ind private accounts
		S 1787	VAT under section			1879	Income from real estate
			13b UStG 19 %				(VAT key possible, only
		1788	Acquisition tax deferred				sole proprietorships)
		1789	until VAT, current year	Capital share ge-		F 1880	Non-cash withdrawals
		1790	VAT liabilities,	neral partners Withdrawals		F 1881	(gp), equity capital Non-cash withdrawals
			previous year	Withdrawais		1 1001	(only sole
		1791	VAT liabilities,				proprietorships)
			earlier years	Capital share ge-		F 1890	Private contributions,
		1792	Other allocation	neral partners			gp
			accounts (interim accounts)	Withdrawals		F 1891	Private contributions
Other assets		1793	Allocation account for				(only sole proprietorships)
			prepayments if posted	Liabilities to lim-		F 1900	Private withdrawals
			via payables account	ited partners or		1 1300	general (lp), borrowed
Other liabilities or		S 1794	VAT from acquisition as	Receivables from			capital
Other assets			last purchaser in a	limited partners			
		1705	triangular transaction			R 1901	
	SB	1795	Social security liabilities (section 4(3) EStG)			-1909 5 1010	Drivata tavas la
Other liabilities		1796	Issued gift tokens			F 1910 R 1911	Private taxes, Ip
Other habilities		1797	Liabilities from VAT			-1919	
			advance payments			F 1920	Special personal deduc-
		S 1798	VAT on intra-European				tions, partly deductible
			Union supplies of goods				(lp), borrowed capital
			and services subject to			R 1921	
			domestic taxation, only			-1929	
Canital abana na		F 1000	OSS			F 1930	Special personal deduc-
Capital share ge- neral partners		F 1800	Private withdrawals (gp), equity capital				tions, fully deductible (lp), borrowed capital
Withdrawals		F 1801	Private withdrawals			R 1931	(ip), borrowed capital
Withdrawais		1 1001	general (only sole			-1939	
			proprietorships)			F 1940	Non-cash benefits,
Capital share ge-		F 1810	Private taxes, gp				donations, lp
neral partners						R 1941	
Withdrawals		F 1811	Private taxes (only			-1949	
			sole proprietorships)			F 1950	Extraordinary expenses,
Capital share ge-		F 1820	Special personal			R 1951	lp
neral partners			deductions, partly			-1959	
Withdrawals		F 1821	deductible, gp Special personal			F 1960	Real estate expenses, lp
Withdrawais		1 1021	deductions, partly			R 1961	, , ,
			deductible (only sole			-1969	
			proprietorships)			F 1970	Income from real estate,
Capital share ge-		F 1830	Special personal			D 1071	lp
neral partners			deductions, fully			R 1971 -1979	
			deductible, gp			F 1980	Non-cash withdrawals
Withdrawals		F 1831	Special personal			1 1300	(lp), borrowed capital
			deductions, fully deductible (only sole			R 1981	.,,,
			proprietorships)			-1989	
Capital share ge-		F 1840	Non-cash benefits,			F 1990	Private contributions, Ip
neral partners			donations, gp			R 1991	
Withdrawals		F 1841	Non-cash benefits,			-1999	
			donations (only sole				
		_	proprietorships)				
Capital share ge-		F 1850	Extraordinary				
neral partners		E 40E4	expenses, gp				
Withdrawals		F 1851	Extraordinary expenses (only sole				
			proprietorships)				
Capital share ge-		F 1860	Real estate expenses,				
neral partners			gp				
Withdrawals		F 1861	Real estate expenses				
			(only sole				
			proprietorships)				
		1869	Real estate expenses				
			(VAT key possible, only				
Capital share ge-		F 1870	sole proprietorships) Income from real estate,				
neral partners		F 10/U					
Withdrawals		F 1871	gp Income from real estate				
			(only sole				
i							

Balance sheet /	Program	2	2	Balance sheet /	Program		2
Profit and loss item	linkage	Accrual a	accounts	Profit and loss item	linkage	Accı	rual accounts
- "Other ac-		R 2000			G K	2118	Interest on receivables
counts" - Other operating	К		sses from mergers		G K	2119	and payables accounts Interest expenses on short-term liabilities to
expenses		R 2006	d reorganisations structuring and		G K	2120	affiliated companies Interest expense on
		rec R 2008	organisation costs		G K	2123	long-term debt Depreciation and amor-
			on-operating penses				tization of premium or discount/debt discount
			or-period expenses		G K	2124	for financing purposes Depreciation and amor-
	НВ	ap _l	penses from the plication of insitional provisions			2121	tization of premium or discount/debt discount
	НВ	2091 Exp	penses from the				for financing fixed
			plication of transi- nal provisions (provi-		G K	2125	assets Interest expenses for
			ons for pensions)				buildings classified as
	НВ		penses from the		G K	2126	operating assets Borrowing costs for
			plication of transi- nal provisions			2120	fixed assets
		(de	eferred taxes)		G K	2127	Annuities and recurrent
Interest and simi- lar expenses	G K		erest and nilar expenses		G	2128	payments Interest expenses for
iai experises	G K		on-tax-deductible				the provision of capital
			her incidental charges				by partners section 15 EStG (corresponds
			ated to taxes, section 5b) EStG				to special business
			x-deductible other		6.14	2420	income)
			cidental charges ated to taxes		G K	2129	Interest expenses on long-term liabilities to
	G K		on-tax-deductible				affiliated companies
			her incidental charges		G K	R 2130 -2139	
	G K		ated to taxes erest expenses as per			2140	Expenses similar
			ct. 233a of the			24.44	to interest expenses
			erman Fiscal Code, n-deductible			2141	Loan commissions and administrative cost
	G K		erest expenses as per				contributions
		Ge	ct. 233a of the erman Fiscal Code,			2142	Interest cost included in additions to pension provisions
	G K	2108 Into	ductible erest expenses as per ct. 234 to 237 of the		НВ	2143	Interest expenses from the discounting of
			erman Fiscal Code,			2144	liabilities Interest expenses from
	G K	2109 Into	en deductible serest expenses to filiated companies			2144	the discounting of provisions
	G K	2110 Into	erest expenses on ort-term debt			2145	Interest expenses from the discounting of
	G K	Sec	erest expenses as per ct. 234 to 237 of the				provisions for pensions and similar/comparable
			erman Fiscal Code, ductible	Interest and simi-	НВ	2146	obligations Interest expenses from
	G		on-deductible interest	lar expenses or	ПВ		the discounting of
		une	long-term debt der section	other interest and similar income			provisions for pensions and similar/comparable
	К	2114 Int	4a) EStG (add-back) erest on shareholder ans				obligations for offsetting under s. 246(2) HGB
	G K		erest and similar		НВ	2147	Expenses from assets
		3 n	penses sections no. 40, 3c EStG/				for offsetting in accordance with
	G K		ction 8b(1,4) KStG erest and similar	Interest and simi-	G K	2148	section 246(2) HGB Interest expenses from
		exp	penses to affiliated	lar expenses			the discounting of
			mpanies sections no. 40, 3c EStG/				provisions, non-tax-deductible
			ction 8b(1) KStG			2149	Expenses similar to
	К	2117 Int	erest to shareholders				interest expenses to
			th an equity interest more than 25 % or	Other operating		2150	affiliated companies Currency translation
			eir related parties	expenses			losses
	1				I	I	

Balance sheet / Profit and loss item	1	gram kage	Acc	2 rual accounts	Balance sheet / Profit and loss item	Program linkage	Acc	2 rual accounts
			2151	Currency translation losses (not s. 256a HGB)			2310	Disposals of tangible fixed assets
			2166	Expenses from remeas-				(net carrying amount
			2170	urement of cash funds Non-deductible			2311	for book loss) Disposals of intangible
			20	input tax			2511	fixed assets
			2171	Non-deductible				(net carrying amount
			R 2174	input tax 7 %			2312	for book loss) Disposals of long-term
			-2175				2512	financial assets
			2176	Non-deductible				(net carrying amount
Taxes on income		K	2200	input tax 19 % Corporate income tax		G K	2313	for book loss) Disposals of long-term
and earnings			2200	corporate meome tax				financial assets section
Taxes on income		K	2203	Corporate income tax				3 no. 40 EStG/section
and earnings or Taxes on income				for prior years				8b(2) KStG in conjunction with section 8b(3)
and earnings								sentence 3 KStG
Taxes on income		K	2204	Corporate income tax				(net carrying amount
and earnings		K	2208	refunds for prior years Solidarity surcharge	Other operating		2315	for book loss) Disposals of tangible
Taxes on income		K	2209	Solidarity surcharge for	income		25.5	fixed assets
and earnings or				prior years				(net carrying amount
Taxes on income and earnings							2316	for book gain) Disposals of intangible
Taxes on income		Κ	2210	Solidarity surcharge				fixed assets
and earnings				refunds for prior years				(net carrying amount
		K	2213	Withholding tax on in-			2317	for book gain) Disposals of long-term
		К	2216	vestment income, 25 % Allowable solidarity			2511	financial assets
				surcharge on withhold-				(net carrying amount
				ing tax on investment		G K	2318	for book gain) Disposals of long-term
		G K	2218	income, 25 % Foreign tax on DTA			25.5	financial assets section
				income exempt from				3 no. 40 EStG/section
		G K	2219	domestic taxation Credit/ deduction of				8b(2) KStG (net carrying amount for book gain)
		GK	2219	foreign withholding tax	Other operating		R 2320	
	НВ	G K	2250	Expenses from additions	expenses		D 2222	
				to and reversals of deferred taxes		К	R 2323 2324	Disposal of securities
	НВ	G K	2255	Income from additions				classified as current as-
				to and reversals of				sets section 8b(2) KStG
		G K	2260	deferred taxes Expenses from additions				in conjunction with section 8b(3) sentence
				to provisions for taxes				KStG (book value in the
		G K	2265	for tax deferral (BStBK) Income from reversal of			2325	event of book loss) Losses on disposal of
		GK	2203	provisions for taxes for			2323	current assets
				tax deferral (BStBK)		6.4	2226	(excluding inventories)
Taxes on income and earnings or		G K	2281	Back payments and refunds of trade tax		G K	2326	Losses on disposal of current assets
Taxes on income				for prior years				(excluding inventories)
and earnings				section 4(5b) EStG				section 3 no. 40 EStG/
Taxes on income and earnings		G K	2283	Income from reversal of provisions for trade tax				section 8b(2) KStG in conjunction with section
and earnings				section 4(5b) EStG				8b(3) sentence 3 KStG
Other taxes			2285	Back payments of other		SB	2327	Disposal of current
			2287	taxes for prior years Refunds of other taxes				assets under section 4(3) sentence 4 EStG
			2201	for prior years		SB G K	2328	Disposal of current
			2289	Income from reversal of		1		assets section 3 no. 40 EStG/section 8b(2) KSt0
				provisions for other taxes				in conjunction with
Other operating	1		2300	Other expenses				section 8b(3) sentence
expenses				·				KStG under section 4(3 sentence 4 EStG
			2307	Other regular non-operating expenses	Other operating	SB	2339	Transfers to tax reserve
		G K	2308	Other non-deductible	expenses			under s. 4g EStG
				expenses		SB	2342	Transfers to tax reserve under s. 6b(3) EStG
			2309	Other infrequent Expenses		SB	2343	Transfers to tax reserve
				Expenses				under s. 6b(10) EStG

Balance sheet / Profit and loss item	Program linkage	Acc	2 rual accounts	Balance sheet / Profit and loss item	Program linkage	Acc	2 crual accounts
	SB	2344	Transfers to replacement reserve under R.6.6 EStR Allocation to other tax reserves	Depreciation and amortization of current assets to the extent that they exceed nor-		2430	Bad debt allowances (if unusually high)
		2347 2350	Expenses from the pur- chase of treasury shares Real estate expenses,	mal depreciation	U	AM 2431	Bad debt allowances 7 % VAT (if
Other taxes	-	2375	non-operating Land tax			R 2432	unusually high)
Other operating	G K	2380	Non-cash benefits,			-2435	
expenses	G K	2381	donations, non-tax deductible Non-cash benefits,		U	AM 2436	Bad debt allowances 19 % VAT (if unusually high)
	G K	2301	donations for scientific and cultural purposes			R 2437 -2438	unusuany mgm
	G K	2382	Non-cash benefits, donations for charitable purposes		G K	2440	Allowances on receiva- bles from corporations classified as long-term
	G K	2383	Non-cash benefits, donations for church, religious and non-profit				investees (if unusually high) s. 3c EStG/ s. 8b(3) KStG
	G K	2384	purposes Non-cash benefits, donations to political		G K	2441	Allowances on receiva- bles from shareholders and related parties
	К	2385	parties Non-deductible half of supervisory board remuneration	Other operating		2450	(if unusually high) section 3 no. 40 EStG/ section 8b(3) KStG Transfers to global
		2386	Deductible supervisory board remuneration	expenses			valuation allowance on receivables
	G K	2387	Non-cash benefits, donations to permanent assets (capital reserves)			2451	Transfer to specific valuation allowance on receivables
	G K	2389	of a non-profit foundation Non-cash benefits,	Appropriations to reserve for shares in a parent or ma-		2480	Transfers to reserve for shares in a parent or majority investor
			donations to permanent	jority investor			, ,
	0.11		assets (capital reserves) of a church, religious or non-profit foundation	Appropriations to other reserves		F 2481	Appropriation to collec- tively held reserves (with breakdown for
	G K	2390	Non-cash benefits, donations to permanent assets (capital reserves)	Appropriations to		2485	statement of changes in capital account) Transfers to other
		2400	of a scientific, charitable or cultural foundation Bad debt allowances	other revenue re- serves Taxable profit/loss		2488	revenue reserves (co-operatives) Change tax adjustment
	U	AM 2401	(normal amount) Bad debt allowances 7 % VAT (normal amount)	for the current year (tax adjust- ment item)	SB	2.65	item (corporations)
	U	AM 2402	Bad debt allowances on tax-exempt intra-Euro- pean Union supplies of	ment item)	SB	F 2489	Change tax adjustment item (partnerships, sole
	U	AM 2403	goods and services (normal amount) Bad debt allowances on	Expenses from loss transfers	G K	2490	proprietorships) Cost of loss absorption
		7447 2 103	intra-European Union supplies of goods and services subject to do- mestic taxation 7 % VAT	(parent) Income from profits transferred under profit pool- ing, profit and	НВ	2491	Transferred profit shares (debit) / adjusted shares of losses (credit) in atypical silent
		R 2404 -2405	(normal amount)	loss transfer, or partial profit transfer agree-			partnerships
	U	AM 2406 R 2407	Bad debt allowances 19 % VAT (normal amount)	ments or Income from loss transfer Income from		2492	Profit transferred on the
	U	AM 2408	Bad debt allowances on intra-European Union supplies of goods and services subject to domestic taxation 19 % VAT (normal	profits transferred under profit pool- ing, profit and loss transfer, or partial profit transfer agree-		2472	basis of a profit pooling agreement
]	R 2409	amount)	ments	J		

Balance sheet / Profit and loss item	Program	Acce	2 rual accounts	Balance sheet / Profit and loss item	Program	Acce	2 rual accounts
Profit and loss item	linkage	ACCI	ual accounts	Profit and loss item	linkage	ACCI	ual accounts
Income from profits transferred under profit pool- ing, profit and loss transfer, or partial profit transfer agree-	G K	2493	Transferred profit shares (debit) / adjusted shares of losses (credit) in typical silent partner- ships pursuant to section 8 of the GewStG	Income from other securities and long-term loans		2619 2620	Income from long-term equity investments in affiliated companies Income from other securities and long-term loans
ments or Income from loss transfer				ioans		2621	Income from long-term loans
Income from profits transferred under profit pool- ing, profit and	К	2494	Profit transferred on the basis of a profit and loss transfer or partial profit transfer agreement			2622 2623	Income from Iong-term loans to affiliated companies Income from shares in
loss transfer, or partial profit transfer agreements Appropriations to		2495	Appropriation to capital		G K	2625	partnerships (long-term financial assets) Income from shares in corporations (long-term equity investments)
capital reserves under the rules governing simpli- fied capital de-		2433	reserves under the rules governing simplified capital decreases		GΚ	2626	s. 3 no. 40 EStG/ s. 8b(1,4) KStG Income from shares in corporations (affiliated
creases Appropriations to statutory reserve Appropriations to		2496 2497	Appropriation to legal reserve Appropriation to			2640	companies) s. 3 no. 40 EStG/ s. 8b(1) KStG Interest and dividend income
reserves provided for by the articles of association			reserves provided for by the articles of association			2641 2646	Compensation payments received as an outside shareholder Income from shares in
Appropriations to reserve for shares in a parent or majority investor		F 2498	Transfers to special reserves for capitalised own shares			2647	partnerships (affiliated companies) Income from other
Appropriations to other retained earnings		2499	Appropriation to other revenue reserves			2648	long-term securities of corporations (affiliated companies) Income from other
Other operating income	K	2504 R 2508 2510	Gains from mergers and reorganisations Non-operating income				long-term securities of partnerships (affiliated companies)
	НВ	2520 2590	Prior - period income Income from the application of transi- tional provisions			2649	Income from other securities and long-term loans, from affiliated companies
	НВ	2594	Income from the application of transitional provisions	other interest and similar income	G K	2650 2653	Other interest and similar income Interest income s. 233a AO, s. 4(5b)
Income from long-term equity investments	-	2600	(deferred taxes) Income from long-term equity investments			2654	EStG, tax-exempt Income from other securities and short- term loans
	G K	2603	Income from invest- ments in partnerships (affiliated companies) s. 9 GewStG or s. 18 EStG		G K	2655	Income from shares in corporations (current assets) s. 3 no. 40 EStG/
	G K	2613 2614	Income from typical silent partnerships Income from atypical		G K	2656	s. 8b(1,4) KStG Income from shares in corporations (affiliated companies) s. 3 no. 40
	G K	2615	silent partnerships Income from shares in corporations (long-term			2657	EStG/ s. 8b(1) KStG Interest income s. 233a AO, taxable
	G K	2616	equity investments) s. 3 no. 40 EStG/ s. 8b(1) KStG Income from shares in		К	2658	Interest income s. 233a AO, tax-exempt (Schedule GK KSt)
			corporations (affiliated companies) s. 3 no. 40 EStG/ s. 8b(1) KStG	Othor consusting		2659	Other interest and similar income from affiliated companies
	G K	2618	Profit shares from industrial or self-employed partnerships	Other operating income		2660 2661	Currency translation gains Currency translation gains (not s. 256a HGB)
			s. 9 GewStG or s. 18 EStG			2666	Income from remeas- urement of cash funds

Profit and loss item linkage	Accrual accounts		10 1		
	Accidal accoditis	Profit and loss item	linkage	Acc	rual accounts
other interest and R 26	70			2725	Income from disposal of
similar income -26					current assets (exclud- ing inventories)
26	30 Income similar to interest income		G K	2726	Income from disposal of
G K 26					current assets (exclud-
	income from discount-				ing inventories) section
26	ing of provisions 33 Interest income from				3 no. 40 EStG/section 8b(2) KStG
HB 26	the discounting of			2727	Income from reversal of
	liabilities				tax reserve under
26				0700	s. 6b(3) EStG
	the discounting of provisions			2728	Income from reversal of tax reserve under
26					s. 6b(10) EStG
	the discounting of		SB	2729	Income from reversal of
	provisions for pensions				replacement reserve
	and similar/comparable			2730	under R.6.6 EStR Income from reduction
other interest and HR 26	obligations 36 Interest income from			2/30	in global valuation al-
other interest and similar income or	the discounting of pro-				lowances on receivables
Interest and simi-	visions for pensions and			2731	Income from reduction
lar expenses	similar/comparable ob-				in specific valuation al- lowances on receivables
	ligations for offsetting under s. 246(2) HGB			2732	Income from recoveries
HB 26					of receivables
[<u>.</u>	offsetting in accordance			0705	previously written off
other interest and 26	with section 246(2) HGB			2735	Income from reversal of provisions
other interest and similar income 26	39 Income similar to interest income from			2736	Income from remission
Similar income	affiliated companies				of liabilities
Other operating 27	00 Other income		SB	2737	Income from reversal of
income	0.5				tax reserve under s. 4g EStG
27	Other regular operating income			2740	Income from the rever-
27					sal of other tax reserves
	non-operating income			2741	Income from reversal
27					of accelerated tax depreciation
27	income IO Income from reversal of			2742	Insurance recoveries
	write-downs of tangible				and compensation
	fixed assets			2743	payments Investment subsidies
27	Income from reversal of write-downs of			2743	(taxable)
	intangible fixed assets		G K	2744	Investment grants
27					(tax-exempt)
	write-downs of long-	Income from capi- tal decrease	K	2745	Income from capital decrease
G K 27	term financial assets Income from reversal of	Other operating	G K	2746	Tax-exempt income
	write-downs of long-	income			from reversal of tax
	term financial assets				reserves
	section 3 no. 40 EStG/ section 8b(3) sentence		G K	2747	Other tax-exempt operating income
	9 KStG			2749	Refunds Act on Reim-
G K 27					bursement of Employ-
	write-downs section	Sales	-	2752	ers' Expenses (AAG)
	3 no. 40 EStG/ section 8b(2) KStG	Sales	U	2750 AM 2751	Income from real estate Rental and lease
27				7.111 2731	income, VAT-exempt
	write-downs of current				s. 4 no. 12 UStG
	assets excluding		U	AM 2752	Rental and lease income 19 % VAT
G K 27	inventories Income from reversal of			R 2753	17 /0 VAI
	write-downs of current			-2754	
	assets section 3 no. 40	Other operating		2760	Income from capitalisa-
	EStG/section 8b(3) sentence 9 KStG	income			tion of assets acquired free of charge
R 27				2762	Reimbursements, re-
R 27					funds and credit entries
K 27		Calaa	-	2701	relating to prior periods
	classified as current as- sets section 8b(2) KStG	Sales		2764	Income from adminis- trative costs allocations
	(book value in the event	Income from loss	K	2790	Income from loss
	of book gain)	transfer]		absorption

Balance sheet / Profit and loss item	Program linkage	Acc	2 rual accounts	Balance sheet / Profit and loss item	Program linkage	Acc	2 crual accounts
Income from profits received under profit pool- ing, profit and loss transfer, or partial profit transfer agree-		2792	Income from profits received under a profit pooling agreement			2892 2893 2894	Allocated imputed interest Allocated imputed depreciation, amortisation and write-downs Allocated imputed
ments	G K	2794	Income from profits received under a profit and loss transfer or partial profit transfer agreement			2895 R 2900	business risks Allocated imputed wages for non-compen- sated employees
Withdrawals from capital reserves Withdrawals from legal reserve		2795 2796	Withdrawals from capital reserves 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 ma- jority investor		F 2798	Withdrawals from special reserves for capitalised own shares				
Withdrawals from other retained earnings Withdrawals from		2799 2840	Withdrawals from other revenue reserves Withdrawals from				
reserve for shares in a parent or ma- jority investor Withdrawals from		F 2841	reserve for shares in a parent or majority investor Withdrawals from col-				
other reserves		F 2841	lectively held reserves (with breakdown for statement of changes in capital account)				
Withdrawals from other revenue reserves		2850	Withdrawals from other revenue reserves (co-operatives)				
of which retained profits brought forward/of which accumulated losses brought forward		2860	Retained profits brought forward after appropriation of net profit				
		F 2865	Retained profits brought forward after appropriation of net profit (with breakdown for statement of changes in capital accounts)				
		F 2867	Accumulated losses brought forward after appropriation of net profit (with breakdown for statement of changes in capital accounts)				
		2868	Accumulated losses brought forward after appropriation of net profit				
Advance distribution / resolved distribution for the FY		2870	Advance distribution				
Other operating expenses		2890 2891	Allocated imputed business owner's remuneration Allocated imputed rental and lease				

Balance sheet /	Program		3	Balance sheet /	Program		3
Profit and loss item	linkage	Goods receip	ot and stock accounts	Profit and loss item	linkage	Goods recei	ot and stock accounts
Cost of raw mate-		3000	Raw materials, consum-			R 3093	
rials, consumables			ables and supplies	- (-3098	
and supplies, and of purchased merchandise				Expenses for purchased ser- vices		3100	Purchased services
erenanaise		AV 3010 -3019	Cost of raw materials, consumables and			AV 3106	Purchased services 19 % input tax
		-3019	supplies 7 % input tax			R 3107	15 % input tax
		R 3020 -3028	Supplies 7 70 input tax			AV 3108	Purchased services 7 % input tax
		3029	Cost of raw materials,			3109	Purchased services
			consumables and supplies without input		U	AV 3110	without input tax Construction services
		AV 3030	tax deduction Cost of raw materials,				supplied by domestic contractor 7 % input tax
		-3039	consumables and supplies 19 % input tax			R 3111	and 7 % VAT
		R 3040				-3112	
		-3059	Cook of more marked also		U	AV 3113	Other services supplied
	U	AV 3060	Cost of raw materials, consumables and sup-				by a contractor in an- other EU country 7 %
			plies, intra-community acquisitions 7 % input			R 3114	input tax and 7 % VAT
			tax and 7 % VAT		U	AV 3115	Services supplied by
	U	R 3061 AV 3062	Cost of raw materials,				foreign contractor 7 % input tax and 7 % VAT
	U	-3063	consumables and sup-			R 3116	input tax and 7 % VAT
			plies, intra-community			-3119	
			acquisitions 19 % input tax and 19 % VAT		U	AV 3120 -3121	Construction services supplied by domestic
		R 3064	tax and 15 % VAT			3121	contractor 19 % input
	11	-3065	Cost of your most origin			R 3122	tax and 19 % VAT
	U	AV 3066	Cost of raw materials, consumables and sup-		U	AV 3123	Other services supplied
			plies, intra-community				by a contractor in an-
			acquisitions without input tax and 7 % VAT				other EU country 19 % input tax and 19 % VAT
	U	AV 3067	Cost of raw materials,			R 3124	input tax and 15 % v/ti
			consumables and supplies, intra-community		U	AV 3125 -3126	Services supplied by foreign contractor 19 %
			acquisitions without			-3120	input tax and 19 % VAT
		D 2000	input tax and 19 % VAT			R 3127	
		R 3068 -3069			U	-3129 AV 3130	Construction services
		AV 3070	Cost of raw materials,				supplied by domestic
			consumables and sup- plies 5.5 % input tax				contractor without input tax and 7 % VAT
		AV 3071	Purchase of production			R 3131	tax and 1 70 vrt.
			supplies 9.0 % / 7.8 %		U	-3132 AV 3133	Other services supplied
		R 3072	input tax		o l	AV 3133	by a contractor in
		-3074					another EU country
	U	AV 3075	Cost of raw materials, consumables and sup-				without input tax and 7 % VAT
			plies from a VAT ware-			R 3134	
			house s. 13a UStG 7 % input tax and 7 % VAT		U	AV 3135	Services supplied by foreign contractor
	U	AV 3076	Cost of raw materials,				without input tax and
			consumables and sup-			D 2126	7 % VAT
			plies from a VAT ware- house s. 13a UStG 19 %			R 3136 -3139	
		_	input tax and 19 % VAT		U	AV 3140	Construction services
		R 3077 -3088				-3141	supplied by domestic contractor without input
	U	AV 3089	Cost of raw materials,				tax and 19 % VAT
			consumables and sup-		U	R 3142 AV 3143	Other services supplied
			plies as last purchaser in a triangular transaction			AV 3143	by a contractor in
			19 % input tax and				another EU country
		3090	19 % VAT Fuels (production)				without input tax and 19 % VAT
		AV 3091	Fuels (production) 7 %			R 3144	
		AV 3092	input tax Fuels (production) 19 %				
		AV 3032	input tax				
	ļ	I	input tax		l l		

Balance sheet /	Program		3	Balance sheet /	Program		3
Profit and loss item	linkage	Goods recei	pt and stock accounts	Profit and loss item	linkage	Goods recei	pt and stock accounts
	U	AV 3145 -3146	Services supplied by foreign contractor without input tax and 19 % VAT		U	AV 3420 -3424 AV 3425	Intra-community acquisitions 7 % input tax and 7 % VAT Intra-community
		R 3147 -3149				-3429	acquisitions 19 % input tax and 19 % VAT
		S/AV 3150	Cash discounts received on services for which re- cipient bears tax liability under section 13b UStG		U	AV 3430 R 3431	Intra-community acquisitions without input tax and 7 % VAT
	U	S/AV 3151	Cash discounts received on services for which re-		U	-3434 AV 3435	Intra-community
			cipient bears tax liability under section 13b UStG 19 % input tax and 19 % VAT		U	R 3436 -3439	acquisitions without input tax and 19 % VAT
		R 3152 S/AV 3153	Cash discounts received on services for which re- cipient bears tax liability under section 13b UStG		U	AV 3440	Intra-community acquisition of new vehi- cles from supplier with- out VAT identification number, 19 % input tax
		0,00,0454	without input tax, with VAT			R 3441	and 19 % VAT
	U	S/AV 3154	Cash discounts received on services for which re- cipient bears tax liability			-3449 R 3500 -3504	
		R 3155	under section 13b UStG without input tax and 19 % VAT			AV 3505 -3509 R 3510 -3539	Cost of merchandise 5.5 % input tax
		-3159 3160	Services under s. 13b UStG with			AV 3540 -3549	Goods received at average rate under section 24 UStG
		3165	input tax deduction Services under s. 13b UStG without		U	AV 3550	9.0 % / 7.8 % input tax Tax-exempt intra-community acquisitions
	G K	3170	input tax deduction Purchased services (rent/lease for movable			3551 3552	Cost of merchandise in a third country, taxable Acquisition by 1st
	G K	3175	property) Purchased services (rent/lease for immovable property)		U	AV 3553	purchaser in a triangular transaction Purchase of merchan-
	G K	3180	Purchased services (recompense for rights and licences)				dise as last purchaser in a triangular transaction 19 % input tax and 19 % VAT
	G	3185	Purchased services (re- muneration for rental and lease of assets - corresponds to special			R 3554 -3557 3558	Cost of merchandise in another EU country,
Cost of raw mate-		3200	business income) Cost of merchandise			3559	taxable Tax-exempt imports
rials, consumables and supplies, and of purchased merchandise					U	AV 3560	Merchandise from a VAT warehouse, section 13a UStG 7 % input tax and 7 % VAT
		AV 3300 -3309 R 3310	Cost of merchandise 7 % input tax		U	R 3561 -3564 AV 3565	Merchandise from a
		-3346 AV 3347	Cost of merchandise 7 % input tax				VAT warehouse, section 13a UStG 19 % input tax and 19 % VAT
		R 3348 3349	Cost of merchandise without input tax			R 3566 -3569 3600	Non-deductible
		AV 3400 -3409 R 3410 -3417	deduction Cost of merchandise 19 % input tax			-3609 3610 -3619 R 3620 -3629	input tax Non-deductible input tax 7 %
		AV 3418 R 3419	Cost of merchandise 19 % input tax			R 3650 -3659 3660	Non-deductible
						-3669 3700	input tax 19 % Trade discounts

Balance sheet / Profit and loss item	Program linkage	Goods recei	3 pt and stock accounts	Balance sheet / Profit and loss item	Program linkage	Goods recei	3 pt and stock accounts
		3701	Trade discounts on cost of raw materials, consumables and supplies Trade discounts		U	S/AV 3743	Cash discounts received on cost of raw materials, consumables and supplies to take high states communities.
		AV 3710 -3711 R 3712	7 % input tax				plies, taxable intra-com- munity acquisitions 7 % input tax and 7 % VAT
		-3713 AV 3714	Trade discounts on cost of raw materials,			S/AV 3744	Cash discounts received on raw materials, con- sumables and supplies,
		AV 3715	consumables and supplies 7 % input tax Trade discounts on			S/AV 3745	taxable intra-commu- nity acquisitions Cash discounts received
		7.0 3713	cost of raw materials, consumables and				on taxable intra-com- munity acquisitions
	U	R 3716 AV 3717	supplies 19 % input tax Trade discounts on cost		U	S/AV 3746	Cash discounts received on taxable intra-community acquisitions 7 %
			of raw materials, consumables and sup- plies, intra-community		U	R 3747 S/AV 3748	input tax and 7 % VAT Cash discounts received
	U	AV 3718	acquisitions 7 % input tax and 7 % VAT Trade discounts on cost				on taxable intra-community acquisitions 19 % input tax and
			of raw materials, consumables and sup- plies, intra-community			R 3749 AV 3750	19 % VAT Volume discounts
		R 3719	acquisitions 19 % input tax and 19 % VAT			-3751 R 3752 3753	received 7 % input tax Volume discounts
		AV 3720 -3721 R 3722	Trade discounts 19 % input tax				received on cost of raw materials, consumables and supplies
	U	-3723 AV 3724	Trade discounts on intra-community acquisitions 7 % input tax			AV 3754	Volume discounts received on cost of raw materials, consumables and supplies
	U	AV 3725	and 7 % VAT Trade discounts on intra-community acqui- sitions 19 % input tax			AV 3755	7 % input tax Volume discounts received on cost of raw materials, consumables
		R 3726 -3729	and 19 % VAT			R 3756	and supplies 19 % input tax
		S/AV 3730 S/AV 3731	Cash discounts received Cash discounts received 7 % input tax			-3759 AV 3760 -3761	Volume discounts received 19 % input tax
		R 3732 S/AV 3733	Cash discounts received on cost of raw materials, consumables and			R 3762 -3768 3769	Volume discounts received
		S/AV 3734	supplies Cash discounts received on cost of raw materials, consumables and			3770 AV 3780 -3781 R 3782	Rebates received Rebates received 7 % input tax
		R 3735 S/AV 3736	supplies 7 % input tax Cash discounts received			3783	Rebates received on cost of raw materials, consumables and
		R 3737 S/AV 3738	19 % input tax Cash discounts received			AV 3784	supplies Rebates received on cost of raw materials,
		3/100	on cost of raw materials, consumables and supplies 19 % input tax			AV 3785	consumables and supplies 7 % input tax Rebates received on
	U	R 3739 -3740 S/AV 3741	Cash discounts received				cost of raw materials, consumables and supplies 19 % input tax
			on cost of raw materials, consumables and supplies, taxable			R 3786 S/AV 3787	Cash discounts received on cost of raw materials, consumables and
		R 3742	intra-community acquisitions 19 % input tax and 19 % VAT			R 3788 -3789	supplies 9.0 % input tax
		N 3/42				AV 3790 -3791	Rebates received 19 % input tax

Balance sheet /	Program	Goods rossi	3 of and stock accounts	Balance sheet / Profit and loss item	Program	Once	4 ating evnenses
Profit and loss item	linkage	Goods recei	ot and stock accounts	Pront and loss item	linkage	Oper	ating expenses
	U	AV 3792	Cash discounts received on cost of raw materials, consumables and sup- plies as last purchaser in	Cost of raw mate- rials, consumables and supplies, and of purchased		4000 -4099	Cost of raw materials, consumables and supplies, and of purchased merchandise
			a triangular transaction 19 % input tax and 19 % VAT	merchandise Wages and sala-		4100	Wages and salaries
	U	AV 3793	Cash discounts received	ries		4110	Wages
			on purchase of mer- chandise as last pur- chaser in a triangular transaction 19 % input tax and 19 % VAT			4120 4124	Salaries Managing director salaries of shareholders of limited liability company (GmbH)
		S/AV 3794 S/AV 3795	Cash discounts received 5.5 % input tax Cash discounts received 9.0 % input tax		К	4125 4126	Salaries of spouses Management bonuses paid to shareholder managers
		R 3796 -3797	sio io input tax			4127	Managing director
		S/AV 3798	Cash discounts received on cost of raw materials, consumables and supplies 5.5 % input tax		G	4128	salaries Remuneration of sala- ried partners, section 15 EStG (corresponds to special business
		R 3799 3800 3830	Delivery costs Empties		К	4129	income) Management bonuses paid to employees
		3850 3950 -3954	Customs and import duties Changes in inventories of purchased	Social security costs and ex- penses for old age pensions and		4130	Statutory social security expenses
		3955 -3959 3960	merchandise Changes in inventories of raw materials, con- sumables and supplies Changes in inventories	other benefits	G	4137	Statutory social security expenses for salaried partners, section 15 EStG (corresponds to
		-3969	of raw materials, con- sumables and supplies, and of purchased merchandise			4138	special business income) Contributions to occupational health
Raw materials, consumables and supplies		3970 -3979	Inventories of raw materials, consumables and supplies	Other operating expenses		4139	and safety agency Disabled persons equalisation levy
Finished goods and merchandise Cost of raw mate- rials, consumables and supplies, and		3980 -3989 3990 -3999	Merchandise (inventories) Allocated material costs (contra account 4000-99)	Social security costs and ex- penses for old age pensions and		4140	Voluntary social benefits not subject to wage tax
of purchased merchandise			4000-99)	other benefits		4141	Other social security costs
						4144	Social security contribu- tions for marginal part-time workers
				Wages and sala- ries		4145 4146	Voluntary social bene- fits subject to wage tax Voluntary non-cash
							benefits provided to marginal part-time workers
						4147	Voluntary non-cash benefits provided to shareholder managers
					G	4148	Voluntary non-cash benefits provided to salaried partners, section 15 EStG (corresponds to special
						4149 4150	business income) Flat-rate tax on other benefits (e.g. travel allowances) Sick pay supplements

Balance sheet / Profit and loss item	Program linkage	4 Operating exp	enses	Balance sheet / Profit and loss item	Program linkage	Oper	4 ating expenses
		services	sh benefits and provided to Il part-time			4198 4199	Flat-rate taxes for employees Flat-rate tax on
		workers		Other operating			casual labour wages
		services	provided to	expenses	6.14	4200	Occupancy costs
			sh benefits and		G K	4210	Rent (immovable property)
			provided to Ider managers		G K	4211	Expenses for rented or leased immovable
	G		sh benefits and provided to				property that must be added back under trad
			partners, 15 EStG			4212	tax law Rent/expenses for
		(corresp	onds to special s income)				maintaining two resi- dences (business owne
		4155 Employ	-		G K	4215	Leases (immovable
		(credit b	palances)		G	4219	property) Remuneration of part-
		in provi	es from change sions for				ners for rental of their immovable property,
		vacation 4157 Expense	n pay es from change				section 15 EStG (corresponds to specia
			sions for n pay for		G K	4220	business income) Real property leases
	G		lder-managers es from change		K	4222	(immovable property) Remuneration of
		in provi	sions for n pay for salaried		K	1222	partners for rental and lease of their
		partners	s, section			4220	immovable property
		to speci	(corresponds al business			4228	Incidental rental and lease expenses, not
		income) 4159 Expense	es from change				added back for trade tax purposes
		•	sions for vaca- v for marginal		G	4229	Remuneration of part- ners for lease of their
Social security		part-tim 4160 Pension	ne workers funds				immovable property, section 15 EStG
costs and ex- penses for old							(corresponds to specia business income)
age pensions and other benefits						4230 4240	Heating Gas, electricity, water
other benefits			nployment			4250	Cleaning
			nployment			4260	Maintenance of operating premises
		shareho	costs for Ilder managers			4270	Levies for real property used for operating
		benefits	e tax on other (e.g. direct			4280	purposes Other occupancy costs
	G		ce policies) nployment bene-			4287	Daily flat rate for activities at the
			of salaried part- ction 15 EStG			4288	place of residence Expenses for a home o
		(corresp	oonds to special s income)		G	4289	fice (deductible portion Expenses for a home
			ee benefit			.203	office (non-deductible portion)
Wages and sala-		4170 Capital-	forming			4290	Real estate expenses,
ries		paymer 4175 Travel e	xpense			4300	operating Non-deductible
		- home,	sement /workplace			4301	input tax Non-deductible
			abour wages			R 4304	input tax 7 %
			e taxes for mar- art-time workers			-4305 4306	Non-deductible
		4195 Wages i	for marginal ne work	Taxes on income	G K	4320	input tax 19 % Trade tax
		4196 Flat-rate	e taxes for older managers	and earnings Other taxes		4340	Other taxes
	G	4197 Flat-rate	e taxes for partners,	Other taxes		4350	Excise taxes
		section	15 EStG			4355	(other taxes) Eco tax
			onds to special s income)		I		

Balance sheet / Profit and loss item	Program 4 Iinkage Operating expenses		expenses	Balance sheet / Profit and loss item	Program linkage	Opera	4 ating expenses
Other operating		4360 Insu	rance premiums		G K	4655	Non-deductible busi-
expenses			·				ness expenses from ad-
•		4366 Build	ding insurance				vertising and corporate
		4370 Net	insurance premium				hospitality expenses
			uture pension			4660	Employee travel
			efit liability				expenses
			tributions			4663	Employee travel
			er levies			4003	expenses, cost of travel
						4664	
			deductible late			4664	Employee travel
			g penalties and				expenses, additional
			ninistrative fines				subsistence costs
	G K	4397 Non	ı-tax deductible late			4666	Employee travel
		filing	g penalties and				expenses,
		adm	ninistrative fines				accommodation costs
		4400 (free	e text)			R 4667	
		4500 Veh	icle expenses			4668	Employee mileage
Other taxes			or vehicle tax				reimbursement
						4670	Business owner travel
Other operating		4520 Veh	icle-insurances			4070	
expenses					6	4672	expenses
			ent vehicle-		G	4672	Business owner travel
		ope	rating costs				expenses (non-
		4540 Vehi	icle-repairs				deductible portion)
	G K	4550 Gara	age rent			4673	Business owner travel
			d tolls				expenses, cost of travel
	G K	4570 Ope	rating leases			4674	Business owner travel
			tor vehicles)				expenses, additional
	G K	•	sing expenses for				subsistence costs
	O K		tric vehicles that			R 4675	
						4676	Business owner travel
			t be added back			4070	
			er trade tax law				expenses, accommoda-
		4580 Oth	er vehicle costs				tion costs and incidenta
		4590 Expe	enses for private				travel expenses
		vehi	cles used for			R 4677	
		busi	ness purposes			4678	Travel between home
			d-party vehicle				and workplace and
			enses				travel to family home
			ertising expenses				(deductible portion)
			• .				- vehicles in the
			eaways				operating assets
			deductible		G	4679	Travel between home
			out s. 37b EStG		G	4679	
			i-cash benefits to				and workplace and
		third	d parties deductible				travel to family home
		s. 37	b EStG				(non-deductible por-
		4632 Flat-	rate taxes on gifts				tion) - vehicles in the
		and	non-cash benefits				operating assets
		ded	uctible			4680	Travel between home
	G K	4635 Gifts	non-deductible				and workplace and
			out s. 37b EStG				travel to family home
	G K		s non-deductible				(credit balance)
	0 /		s non-deductible				- vehicles in the
	C 1/						operating assets
	G K		-rate taxes on			4001	
			-cash benefits and			4681	Additional subsistence
		gifts	non-deductible				expenses in connection
			s used exclusively				with maintaining two
		for o	operating purposes				residences (business
			-cash benefits				owner)
			s. 37b EStG			R 4685	
			porate hospitality			4700	Selling and distribution
		•					expenses
		•	enses			4710	Packaging materials
			ertainment expenses			4710	Outgoing freight
			er business				
		•	enses with limited			4750	Transport insurance
		ded	uctibility (deductible			4760	Selling commissions
		port	ion)			4780	Third-party services
	G K	4652 Oth	er business				(distribution)
		exne	enses with limited			4790	Warranty expenses
		•	uctibility (non-			4800	Repairs and mainte-
			uctible portion)				nance of technical
			ill gifts				equipment and
	C 1/		-				machinery
	G K		n-deductible ertainment expenses			4801	Building repairs and
	1					40U I	political repails and

Balance sheet / Profit and loss item	Program linkage	4 Operating expenses	Balance sheet / Profit and loss item	Program linkage	Орег	4 rating expenses
		4805 Repairs and mainte- nance of other equip-			4855	Immediate write-off of low-value assets
		ment, operating and		SB	4856	Accelerated tax depreci-
		office equipment				ation under section
		4806 Hardware and software maintenance expenses				7b EStG (new rental housing)
		4808 Addition to provision		SB	4859	Deduction amount pur-
		for internal expenses			1050	suant to section 6b EStO
		4809 Other repairs and maintenance			4860	Depreciation and amor- tisation of capitalised
	G K	4810 Operating leases move	 -			low-value assets
		ble assets for technical			4862	Write-downs of assets
		equipment and machinery			4865	(collective item) Write-downs of capital-
Depreciation and		4815 Finance leases		<u> </u>		ised low-value assets
amortization of			Depreciation and	НВ	4866	Write-downs of long-
intangible assets and property,			amortization of fi- nancial assets and			term financial assets (not permanent)
plant and equip-			marketable secu-			(not permanent)
ment			rities			
		4822 Amortisation of intangible fixed assets			4870	Write-downs of long- term financial assets
	НВ	4823 Amortisation of				(permanent)
		internally generated		G K	4871	Write-downs of long-
		intangible fixed assets 4824 Goodwill amortisation				term financial assets, s. 3 no. 40 EStG/ s. 8b(3)
		and write-downs				KStG (permanent)
		4825 Goodwill write-downs		G K	4872	Expenses due to share
		4826 Write-downs of				of loss of industrial and
	Lup	intangible fixed assets 4827 Write-downs of				independent partnerships, s. 8
	НВ	internally generated				GewStG or s. 18 EStG
		intangible fixed assets		SB GK	4873	Write-downs of long-
		4830 Depreciation of tangib fixed assets (excluding				term financial assets due to section 6b EStG
		depreciation of vehicle				reserve, section 3 no. 40
		and buildings)				EStG/section 8b(3) KStG
		4831 Depreciation of		SB	4874	Write-downs of long- term financial assets
		buildings 4832 Depreciation of vehicle	es			due to section 6b EStG
		4833 Depreciation of share				reserve
		building attributable to			4875	Write-downs of securi-
		home office 4840 Write-downs of tangib	le			ties classified as current assets
		fixed assets		G K	4876	Write-downs of securi-
		4841 Write-downs for				ties classified as current
		extraordinary technica and economic wear an				assets, section 3 no. 40 EStG/section 8b(3) KSt0
		tear of buildings			4877	Write-downs of long-
		4842 Write-downs for				term financial assets
		extraordinary technica and economic wear an			4878	 affiliated companies Write-downs of securi-
		tear of vehicles			.5.0	ties classified as curren
		4843 Write-downs for				assets - affiliated
		extraordinary technica and economic wear an		1	4880	companies Write-downs of other
		tear of other assets	amortization of		7000	current assets
	SB	4850 Write-downs of tangib				(if unusually high)
		fixed assets due to special tax rules	the extent that they exceed nor-			
	SB	4851 Special depreciation	mal depreciation			
		pursuant to section 7g		SB	4882	Write-downs of current
		paragraph 5, of the				assets due to tax rules
	SB	EStG (excl.vehicles) 4852 Special depreciation	Other operating	1	4886	(unusually high) Write-downs of current
		pursuant to section 7g			.000	assets excluding inven-
		paragraph 5, of the				tories and securities
		EStG (for vehicles) 4853 Reduction in cost in				classified as current assets (normal amount)
	SB	accordance with section	n			assets (HOITHAI AIHOUIIL)
		7g(2) EStG				
		(excl. vehicles)				
	SB	4854 Reduction in cost in accordance with section	n			
		7g(2) EStG (for vehicle		ı t		

Balance sheet /	Program		4	Balance sheet /	Program		4
Profit and loss item	linkage	Oper	ating expenses	Profit and loss item	linkage	Oper	rating expenses
		4887	Write-downs of current		G K	4965	Operating leases mova-
	SB	4007	assets due to tax		O K	4303	ble assets for operating
			reasons, excluding				and office equipment
			•			4969	
			inventories and securi-			4969	Environmental remedia
			ties classified as current				tion and waste disposa
			assets (normal amount)				expenses
Depreciation and		4892	Write-downs of raw			4970	Incidental monetary
mortization of			materials, consumables				transaction costs
current assets to			and supplies/merchan-			4971	Custody fee
he extent that			dise (if unusually high)		G K	4975	Expenses from shares i
hey exceed nor-			, , , , ,				corporations sections
nal depreciation							3 no. 40, 3c EStG/
nar acpreciation		4893	Write-downs of finished				section 8b(1,4) KStG
		1033	goods and work in pro-		G K	4976	Disposal costs section
			gress (if unusually high)		O K	4570	3 no. 40 EStG/
N. I	-	4000					section 8b(2) KStG (in
Other operating		4900	Other operating				
xpenses			expenses		6.4		the case of book profit
		4902	Interim account for		G K	4977	Disposal costs section
			expenses in another				3 no. 40 EStG/section
			country for which				8b(2) KStG in conjunc-
			input tax reimburse-				tion with section 8b(3)
			ment is possible				sentence 3 KStG (in the
		4905	Other regular operating				case of book loss)
		4303	expenses			4980	Operating supplies
		4000	•	Co-operative		4984	Refunds by co-opera-
		4909	Purchased ser-			4304	tives to members
			vices/third-party	reimbursement			
			services	Other operating		4985	Tools and minor
		4910	Postage	expenses			equipment
		4920	Telephone			4990	Imputed business
		4925	Internet expenses				owner's remuneration
		4930	Office supplies			4991	Imputed rent/leasing
		4940	Newspapers, books,				expenses
			digital media (specialist			4992	Imputed interest
			literature)			4993	Imputed depreciation,
		4945	•			4333	amortisation and
			Training costs				
		4946	Voluntary social				write-downs
			benefits			4994	Imputed business risks
	G	4948	Other remuneration of			4995	Imputed wages for
			partners section 15 EStG				non-compensated
			(corresponds to special				employees
			business income)			4996	Cost of sales
	G	4949	Liability compensation			4997	Administrative costs
			paid to partners, section			4998	Selling expenses
			15 EStG (corresponds to			4999	Contra account
			special business			1555	4996-4998
			income)				4330 4330
		4050	·				
		4950	Legal and consulting				
			expenses				
		4955	Bookkeeping expenses				
		4957	Period-end closing and				
			audit costs	I			
	K	4958	Remuneration paid to	I			
			shareholders for rental				
			or lease of their				
			movable property				
		4050					
	G	4959	Remuneration paid to				
			partners for rental or				
			lease of their movable				
			property section 15				
			EStG (corresponds to	İ			
			special business	İ			
			income)	İ			
	G K	4960	Rent of fixtures and fit-	İ			
	"	1500	tings (movable assets)	İ			
	G K	4961	Leases (movable assets)	İ			
	G K	4963	Expenses for rented or	İ			
			leased movable assets	İ			
			that must be added				
			back under trade	İ			
			tax law	İ			
	G K	4964	Expenses for temporary	İ			
	"	150 7	transfer of rights	İ			
			(licences, concessions)	İ			
	i		(incernces, COHCESSIONS)	•			

(licences, concessions)

Balance sheet / Profit and loss item	Program linkage	5	Balance sheet / Profit and loss item	Program linkage	6
Other operating expenses		5000 (free text)	Other operating expenses		6000 (free text)

Balance sheet /	Program		7	Balance sheet /	Program		8
Profit and loss item	linkage	Invento	ries of products	Profit and loss item	linkage	Reve	enue accounts
Work in progress		7000	Work in progress	Sales		8000	Revenue (free text)
work in progress		7000	(inventories)	Sales	U	AM 8100	Tax-exempt sales
		7050	Unfinished goods		ŭ	-8104	section 4 no. 8 ff. UStG
		7080	Services in progress		U	AM 8105	Tax-exempt sales under
Construction		7090	Construction contracts				section 4 no. 12 UStG
contracts in pro-			in progress				(rental and leasing)
gress					U	AM 8110	Other tax-exempt sales
Orders in pro-		7095	Orders in progress				domestic
gress					U	AM 8120	Tax-exempt sales
Finished goods		7100	Finished goods and		U	AM 8125	section 4 no. 1a UStG
and merchandise			merchandise		0	AIVI 0125	Tax-exempt intra-com- munity deliveries
		7110	(inventories) Finished goods				section 4 no. 1b UStG
		7110	(inventories)			R 8128	
		7140	Merchandise		U	AM 8130	Deliveries by first
			(inventories)				purchaser in triangular
	1						transactions (EU)
							section 25 b(2) UStG
					U	AM 8135	Tax-exempt intra-com-
							munity deliveries of new
							vehicles to purchasers without VAT
							identification number
					U	AM 8140	Tax-exempt offshore
							sales, etc.
					U	AM 8150	Other tax-exempt sales
							(e.g. section 4 nos. 2-7
							UStG)
					U	AM 8160	Tax-exempt sales with-
							out input tax deduction,
							part of total sales section 4 UStG
					U	AM 8165	Tax-exempt sales with-
					ŭ	71111 0 103	out input tax deduction,
							part of total sales
						8190	Revenue taxed at aver-
							age rates under section
							24 UStG
					U	AM 8191	Revenue ss. 25 and 25a
							UStG 19 % VAT
					U	AM 8192	Tax-free revenue for
							small business section 19(1) UStG
						8193	
						0133	UStG without VAT
					U	AM 8194	Revenue from travel
							services s. 25(2) UStG,
							tax-exempt
						8195	Revenue of VAT-exempt
							small business as
							defined by section
					U	AM 8196	19 (1) UStG (old version) Revenue from slot
					· ·	VIAI 0 130	machines 19 % VAT
						R 8197	
						-8198	
						8200	Revenue
							110101140
					U	AM 8290	Revenue 0 % VAT
						-8299	Revenue 0 % VAT
					U	-8299 AM 8300	
					U	-8299 AM 8300 -8309	Revenue 0 % VAT
						-8299 AM 8300 -8309 AM 8310	Revenue 0 % VAT Revenue 7 % VAT Revenue from intra-Eu-
					U	-8299 AM 8300 -8309	Revenue 0 % VAT Revenue 7 % VAT Revenue from intra-European Union supplies
					U	-8299 AM 8300 -8309 AM 8310	Revenue 0 % VAT Revenue 7 % VAT Revenue from intra-European Union supplies of goods and services
					U	-8299 AM 8300 -8309 AM 8310	Revenue 0 % VAT Revenue 7 % VAT Revenue from intra-European Union supplies
					U	-8299 AM 8300 -8309 AM 8310	Revenue 0 % VAT Revenue 7 % VAT Revenue from intra-European Union supplies of goods and services subject to domestic
					U	-8299 AM 8300 -8309 AM 8310 -8314	Revenue 0 % VAT Revenue 7 % VAT Revenue from intra-European Union supplies of goods and services subject to domestic taxation 7 % VAT
					U	-8299 AM 8300 -8309 AM 8310 -8314	Revenue 0 % VAT Revenue 7 % VAT Revenue from intra-European Union supplies of goods and services subject to domestic taxation 7 % VAT Revenue from intra-Eu-
					U	-8299 AM 8300 -8309 AM 8310 -8314	Revenue 0 % VAT Revenue 7 % VAT Revenue from intra-European Union supplies of goods and services subject to domestic taxation 7 % VAT Revenue from intra-European Union supplies of goods and services subject to domestic
					U	-8299 AM 8300 -8309 AM 8310 -8314 AM 8315 -8319	Revenue 0 % VAT Revenue 7 % VAT Revenue from intra-European Union supplies of goods and services subject to domestic taxation 7 % VAT Revenue from intra-European Union supplies of goods and services subject to domestic taxation 19 % VAT
					U	-8299 AM 8300 -8309 AM 8310 -8314 AM 8315 -8319	Revenue 0 % VAT Revenue 7 % VAT Revenue from intra-European Union supplies of goods and services subject to domestic taxation 7 % VAT Revenue from intra-European Union supplies of goods and services subject to domestic taxation 19 % VAT Revenue from services
					U	-8299 AM 8300 -8309 AM 8310 -8314 AM 8315 -8319	Revenue 0 % VAT Revenue 7 % VAT Revenue from intra-European Union supplies of goods and services subject to domestic taxation 7 % VAT Revenue from intra-European Union supplies of goods and services subject to domestic taxation 19 % VAT Revenue from services taxable in another EU
					U	-8299 AM 8300 -8309 AM 8310 -8314 AM 8315 -8319	Revenue 0 % VAT Revenue 7 % VAT Revenue from intra-European Union supplies of goods and services subject to domestic taxation 7 % VAT Revenue from intra-European Union supplies of goods and services subject to domestic taxation 19 % VAT Revenue from services

Balance sheet /	Program		8	Balance sheet /	Program		8
Profit and loss item	linkage	Reve	enue accounts	Profit and loss item	linkage	Reve	enue accounts
		R 8330			U	AM 8519	Commission revenue
		8331	Revenue from taxable			71111 0313	19 % VAT
			electronic services in another EU country			8520	Revenue from waste recycling
		R 8332	another Lo country			8540	Revenue from empties
		-8333	D 7.0/ NAT			8570	Other income from
	U	AM 8334 AM 8335	Revenue 7 % VAT Revenue from supplies				commissions, licences and patents
			of mobile telephony			R 8571	
			devices, tablet computers, game consoles and		U	-8573 AM 8574	Other income from
			integrated circuits for			71111 037 1	commissions, licences
			which the recipient				and patents, tax-ex-
			bears VAT under s. 13b UStG		U	AM 8575	empt. s. 4(8) ff. UStG Other income from
	U	AM 8336	Revenue from other				commissions, licences
			services taxable in another EU country, for				and patents, tax-ex- empt. s. 4(5) UStG
			which the recipient		U	AM 8576	Other income from
	U	AM 8337	bears tax liability Revenue from services				commissions, licences and patents 7 % VAT
	0	AWI 0337	for which the recipient			R 8577	and paterits 7 70 VAI
			bears the tax liability under section 13b UStG		U	-8578 AM 8579	Other income from
	U	AM 8338	Revenue from services		U	AIVI 8579	commissions, licences
			taxable in a third coun-				and patents 19 % VAT
			try, not subject to domestic taxation		SB	8580	Statistical account, reve- nue at general VAT rate
	U	AM 8339	Revenue from services				(cash basis accounting)
			taxable in another EU country, not subject to		SB	8581	Statistical account, reve- nue at reduced VAT rate
			domestic taxation				(cash basis accounting)
	U	AM 8340	Revenue 16 % VAT		SB	8582	Statistical account,
	U	-8349 AM 8400	Revenue 19 % VAT				tax-exempt and untaxed revenue (cash basis
		-8409					accounting)
	U	AM 8410 -8419	Revenue 19 % VAT		SB	8589	Contra account 8580-8582 if revenue is
		R 8420					classified by tax rates
	U	-8448 AM 8449	Revenue from electronic	Other operating	1	8590	(cash basis accounting) Allocated other
		AW 0443	services subject to	income		6590	non-cash benefits
			domestic taxation				(excluding goods)
		8499	19 % VAT Incidental income		U	AM 8591	Non-cash benefits 7 % VAT (goods)
			(related to purchases)			R 8594	· ·
- "Other ac- counts" -	SB	8500	Special business income, remuneration		U	AM 8595	Non-cash benefits 19 % VAT (goods)
Counts			for work performed			R 8596	15 % VAT (goods)
	SB	8501	Special business income, rental/			-8597 8600	Other regular enerating
			lease income			8000	Other regular operating revenue
	SB	8502	Special business in-			8603	Other operating income
	SB	8503	come, interest income Special business			8604	Reimbursed input tax, other countries
			income, liability			8605	Other regular operating
	CP	8504	compensation Special business			8606	income Other operating
	SB		income, pension				income from affiliated
	CD.	8505	payments Special business	Sales		8607	companies Other incidental income
	SB	0303	income, other special	Other operating	U	AM 8609	Other regular operating
Salos		0510	business income	income			income tax-exempt
Sales		8510 R 8511	Commission revenue			8610	section 4 no. 8 ff UStG Allocated other
		-8513					non-cash benefits
	U	AM 8514	Tax-exempt commission revenue section		U	AM 8611	Allocated other non- cash benefits from pro-
			4 no. 8 ff. UStG				vision of car 19 % VAT
	U	AM 8515	Tax-exempt commission revenue section			R 8612	(use of vehicles)
			4 no. 5 UStG		U	AM 8613	Allocated other non-
		R 8516					cash benefits 19 % VAT
	I	-8518			1		

Balance sheet /	Program		8	Balance sheet /	Program		8
Profit and loss item	linkage	Reve	enue accounts	Profit and loss item	linkage	Reve	enue accounts
		8614	Allocated other non-		U	S/AM 8731	Cash discounts granted
			cash benefits no VAT				7 % VAT
	U	AM 8625 -8629	Other regular operating			R 8732 -8733	
		-0029	income tax-exempt e.g. section 4 nos. 2-7 UStG		U	S/AM 8734	Cash discounts granted
	U	AM 8630	Other regular operating			.,	0 % VAT
		-8634	income 7 % VAT			R 8735	
		R 8635 -8639			U	S/AM 8736	Cash discounts granted 19 % VAT
	U	AM 8640	Other regular operating			R 8737	19 /6 VAI
		-8644	income 19 % VAT		U	S/AM 8738	Cash discounts granted
		R 8645					for supplies of cell
	U	-8648 AM 8649	Other regular operating				phones, etc. for which the recipient of
			income 16 % VAT				goods/services is liable
other interest and		8650	Revenue from interest				for VAT pursuant to
similar income		8660	and discount charges Revenue from interest		U	S/AM 8741	section 13b(2) (10) UStG Cash discounts granted
		0000	and discount charges		o l	3/7/10/0741	for goods and services
			from affiliated				for which the recipient
C 1		0700	companies				bears the tax liability under section 13b UStG
Sales	U	8700 AM 8701	Sales allowances Sales allowances on tax-		U	S/AM 8742	Cash discounts granted
	3	71111 0701	exempt sales under			-,	on revenue from other
			section 4 no. 8 ff. UStG				services taxable in
	U	AM 8702	Sales allowances on tax-				another EU country, for which the recipient
			exempt sales under section 4 no. 2-7 UStG				bears tax liability
	U	AM 8703	Sales allowances on		U	S/AM 8743	Sales discounts granted
			other tax-exempt sales				on tax-exempt intra-
			without input tax deduction				community deliveries section 4 no. 1b UStG
	U	AM 8704	Sales allowances on			R 8744	
			other tax-exempt sales			S/AM 8745	Cash discounts granted
	U	AM 8705	with input tax deduction Sales allowances on tax-				on intra-European Union supplies of goods
	0	AIVI 0703	exempt sales under				and services subject to
			section 4 no. 1a UStG				domestic taxation
	U	AM 8706	Reductions in revenue		U	S/AM 8746	Cash discounts granted
			for tax-free intra-com- munity triangular trans-				on intra-European Union supplies of goods
			actions as per Sect. 25b				and services subject to
			(2, 4) of the German				domestic taxation
	U	AM 8710	VAT Act (UStG) Sales allowances			R 8747	7 % VAT
	o	-8711	7 % VAT		U	S/AM 8748	Cash discounts granted
		R 8712					on intra-European
	U	-8718 AM 8719	Sales allowances				Union supplies of goods and services subject
	0	AIVI 07 19	0 % VAT				to domestic taxation
	U	AM 8720	Sales allowances				19 % VAT
		-8721 R 8722	19 % VAT		U	R 8749 AM 8750	Volume discounts
		-8723				-8751	granted 7 % VAT
	U	AM 8724	Sales allowances on			R 8752	
			tax-exempt intra-		U	-8759 AM 8760	Volume discounts
	U	AM 8725	community deliveries Sales allowances on in-			-8761	granted 19 % VAT
		3.23	tra-European Union			R 8762	-
			supplies of goods and			-8768 8760	Volumo dissounts
			services subject to do- mestic taxation 7 % VAT			8769	Volume discounts granted
	U	AM 8726	Sales allowances on			8770	Rebates granted
			intra-European Union		U	AM 8780	Rebates granted
			supplies of goods and			-8781 R 8782	7 % VAT
			services subject to domestic taxation			-8789	
			19 % VAT		U	AM 8790	Rebates granted
		8727	Sales allowances on			-8791	19 % VAT
			supplies of goods and services taxable in			R 8792 -8799	
			another EU country	Other operating		8800	Revenue from sales of
		R 8728	•	expenses			tangible fixed assets
		-8729 S/AM 8730	Cach discounts arouted				(book loss)
	ļ	S/AM 8730	Cash discounts granted		l l		

Balance sheet /	Pro	ogram		8	Balance sheet /	Program		8
Profit and loss item		kage	Reve	nue accounts	Profit and loss item	linkage	Reve	enue accounts
			414.0004	D () (0052	D () (
		U	AM 8801 -8806	Revenue from sales of tangible fixed assets		SB	8853	Revenue from sales of current assets under
			-0000	19 % VAT (book loss)				section 4(3) sentence
		U	AM 8807	Revenue from sales of				4 EStG
				tangible fixed assets,	Other operating		8900	Non-cash withdrawals
				tax-exempt. section 4	income			
				no. 1a UStG (book loss)			8905	Withdrawal of items
		U	AM 8808	Revenue from sales of				no VAT
				tangible fixed assets,			8906	Use of items for
				tax-exempt. section 4 no. 1b UStG (book loss)				non-business purposes no VAT
			R 8809	110. 15 05to (500k 1033)			R 8908	IIO VAI
			-8816				-8909	
			8817	Revenue from sales of		U	AM 8910	Withdrawal by business
				intangible fixed assets			-8913	owner for non-business
			0010	(book loss)				purposes (goods)
			8818	Revenue from sales of long-term financial			R 8914	19 % VAT
				assets (book loss)		U	AM 8915	Withdrawal by business
		G K	8819	Revenue from sales of		o l	-8916	owner for non-business
				long-term financial				purposes (goods)
				assets section 3 no. 40				7 % VAT
				EStG/section 8b(2) KStG		U	AM 8917	Withdrawal by business
				in conjunction with				owner for non-business
				section 8b(3) sentence 3 KStG (in the case of				purposes (goods)
				book loss)			8918	7 % VAT Use of items for non-
Other operating		U	AM 8820	Revenue from sales of			0310	business purposes no
income			-8825	tangible fixed assets				VAT (use of telephone)
				19 % VAT (book gain)			8919	Withdrawal by business
			R 8826					owner for non-business
		U	AM 8827	Revenue from sales of				purposes (goods)
				tangible fixed assets,			ANA 0020	no VAT
				tax-exempt. section 4 no. 1a UStG (book gain)		U	AM 8920	Use of items for non-business purposes
		U	AM 8828	Revenue from sales of				19 % VAT
		· ·	7 0020	tangible fixed assets,		U	AM 8921	Use of items for non-
				tax-exempt. section 4				business purposes 19 %
				no. 1b UStG (book gain)				VAT (use of vehicles)
			8829	Revenue from sales of		U	AM 8922	Use of items for non-
				tangible fixed assets				business purposes 19 %
			R 8830	(book gain)			R 8923	VAT (use of telephone)
			-8836				8924	Use of items for non-
			8837	Revenue from sales of				business purposes
				intangible fixed assets				without VAT
			0020	(book gain)			414.0025	(use of vehicles)
			8838	Revenue from sales of long-term financial		U	AM 8925 -8927	Non-cash other services 19 % VAT
				assets (book gain)			R 8928	15 70 VA1
		G K	8839	Revenue from sales of			8929	Non-cash other services
				long-term financial				no VAT
				assets section 3 no. 40		U	AM 8930	Use of items for
				EStG/section 8b(2) KStG				non-business purposes
		U	AM 8850	(book gain) Revenue from sales of		U	AM 8931	7 % VAT Use of items for
	SB	U	VIAI 0020	current assets 19 % VAT			AIVI 0331	non-business purposes
				for section 4(3)				7 % VAT
				sentence 4 EStG		U	AM 8932	Non-cash other services
	SB	U	AM 8851	Revenue from sales of		[7 % VAT
				current assets, VAT-ex-		U	AM 8933	Non-cash other services
				empt. section 4 no. 8 ff UStG in conjunction			R 8934	7 % VAT
				with section 4(3)		U	AM 8935	Non-cash benefits
				sentence 4 EStG			-8937	19 % VAT
	SB	GKU	AM 8852	Revenue from sales of			R 8938	
	تت			current assets, VAT-ex-			8939	Non-cash benefits
				empt. section 4 no. 8 ff		[]	4440040	no VAT
				UStG in conjunction		U	AM 8940 -8943	Non-cash benefits
				with section 4(3) sentence 4 EStG,			-8943 R 8944	(goods) 19 % VAT
				section 3 no. 40 EStG		U	AM 8945	Non-cash benefits
				/section 8b(2) KStG			-8946	(goods) 7 % VAT
						U	AM 8947	Non-cash benefits
1			l			1		(goods) 7 % VAT

ncrease or reduc- ion in finished goods inventories and work in pro- gress		R 8948 8949 8950 8955	Non-cash benefits (goods) no VAT Untaxed sales (internal sales)	- "Other ac- counts" -	S 9000 F 9001	Balances brought forward Balances brought
ncrease or reduc- ion in finished joods inventories ind work in pro- iress		8949 8950	(goods) no VAT Untaxed sales			forward
ncrease or reduc- ion in finished joods inventories ind work in pro- iress		8950	(goods) no VAT Untaxed sales	counts" -	F 9001	
ncrease or reduc- ion in finished joods inventories ind work in pro- iress			Untaxed sales		ı F 9001	kalancoc brought
ncrease or reduc- ion in finished ioods inventories nd work in pro- iress						-
on in finished oods inventories nd work in pro- ress		8955	(internal sales)		-9007	forward
on in finished oods inventories nd work in pro- ress		8955			S 9008	Balances brought
ion in finished goods inventories and work in pro- gress			VAT reimbursements,			forward, receivables
ion in finished goods inventories and work in pro- gress			e.g. under s. 24 UStG		S 9009	Balances brought
ion in finished goods inventories and work in pro- gress		8959	Taxes directly related			forward, payables
ion in finished goods inventories and work in pro- gress			to sales		F 9050	Open items, 2020
noods inventories and work in pro- gress		8960	Inventory changes		F 9051	Open items, 2021
noods inventories and work in pro- gress			- unfinished goods		F 9052	Open items, 2022
nd work in pro- iress					F 9053	Open items, 2023
ress					F 9054	Open items, 2024
					F 9055	Open items, 2025
ocrease or reduc-		8970	Inventory changes		R 9056	Open items, 2025
ncrease or reduc-		0370			-9069	
ncrease or reduc-		0075	- services in progress			Onen itema 2000
		8975	Inventory changes		F 9070	Open items, 2000
ion in inventory			- construction contracts		F 9071	Open items, 2001
of construction			in progress		F 9072	Open items, 2002
vork in progress					F 9073	Open items, 2003
ncrease or reduc-		8977	Inventory changes		F 9074	Open items, 2004
ion in inventory			- orders in progress		F 9075	Open items, 2005
of audit work in			. •		F 9076	Open items, 2006
rogress					F 9077	Open items, 2007
ncrease or reduc-		8980	Inventory changes		F 9078	Open items, 2008
on in finished		3300	- finished goods		F 9079	Open items, 2009
oods inventories			siica goods		F 9080	Open items, 2010
					F 9081	Open items, 2011
nd work in pro-					F 9082	Open items, 2012
ress					F 9083	•
ther own work		8990	Other own work			Open items, 2013
apitalised			capitalised		F 9084	Open items, 2014
	G K	8994	Other own work capital-		F 9085	Open items, 2015
			ised (borrowing costs		F 9086	Open items, 2016
			attributable to		F 9087	Open items, 2017
			cost of sales)		F 9088	Open items, 2018
	НВ	8995	Own work capitalised to		F 9089	Open items, 2019
	ПВ		produce internally		F 9090	Aggregate carryfor-
			generated intangible			wards account
			fixed assets		R 9091	
			lixeu assets		-9100	
					F 9101	Selling days
					F 9102	Number of cash
					1 3102	customers
					F 9103	
						Number of employees
					F 9104	Unpaid persons
					F 9105	Sales staff
					F 9106	Business premises m2
					F 9107	Sales area m2
					9111	Reclassification of loa
						to maturity accounts
						(BWA-form 15)
					F 9116	Number of invoices
					F 9117	Number of credit
						customers, monthly
					F 9118	Number of credit
						customers, cumulative
					9120	Expansion investment
					F 9130	Evhansion misestineur
						Ordoro manali 1 !
					9135	Orders received in
						financial year
					9140	Order books
				Capital shares of	F 9141	Limited partner variab
				limited partners		capital
					F 9142	Variable capital
						- limited partner share
				Compound item	9143	Private taxes,
				for allowable	3143	
						capital gains tax
				taxes		(compound item)
					9144	Private taxes,
						solidarity surcharge
						(compound item)
					9145	Private taxes, church t
						(compound item)

Balance sheet / Profit and loss item	Program linkage		9 pital, adjustment and sta- ical accounts	Balance sheet / Profit and loss item	Program linkage	*	9 pital, adjustment and staical accounts
Capital share ge- neral partners	SB	F 9146	General partner variable capital - transfer of reserve under section 6b EStG			F 9168 F 9169	Private taxes, solidarity surcharge (limited partner), equity Private taxes, church tax
Capital shares of limited partners	SB	F 9147	Limited partner variable capital - transfer of reserve under	Capital share ge- neral partners		F 9170	(limited partner), equity Fixed capital - transfers, general partner
Other equity and	_	R 9148	section 6b EStG	neral partners		F 9171	Variable capital - trans- fers, general partner
liabilities Capital share general partners	-	-9149 F 9150	Fixed capital - other capital account adjust-			F 9172	Accumulated loss carryforward account - transfers, general
		F 9151	ments, general partner Variable capital - other capital account adjust-			F 9173	partner Capital account III - transfers, general
		F 9152	ments, general partner Accumulated loss car- ryforward account - other capital account adjustments, general	Uncalled out- standing contri- butions		F 9174	partner Unpaid uncalled contri- butions to general part- ner capital - transfers, general partner
		F 9153	partner Capital account III - other capital account adjustments, general	Capital share ge- neral partners		F 9175 R 9176	Allocation account for call obligations - transfers, general partner
Uncalled out- standing contri-	_	F 9154	partner Unpaid uncalled contri- butions to general part-	Capital shares of limited partners		-9179 F 9180	Limited partner capital - transfers, limited
butions			ner capital - other capital account adjust- ments, general partner			F 9181	partner Variable capital - trans- fers, limited partner
Capital share ge- neral partners		F 9155	Allocation account for call obligations - other capital account adjust-			F 9182	Loss adjustment account - transfers, limited partner
		R 9156 F 9157	ments, general partner Private taxes, capital			F 9183	Capital account III - transfers, limited partner
		F 9158	gains tax (general partner) equity Private taxes, solidarity	Uncalled out- standing contri- butions		F 9184	Unpaid uncalled contributions to limited partner capital - transfers, limited partner
		F 9159	surcharge (general partner) equity Private taxes, church tax (general partner) equity	Capital shares of limited partners		F 9185	Allocation account for call obligations - transfers, limited partner
Capital shares of limited partners	-	F 9160	Limited partner capital - other capital account adjustments, limited partner	Liabilities to limited partners or Receivables from limited partners		F 9186	·
		F 9161	Variable capital - other capital account adjust- ments, limited partner	illilited partiers		F 9187	Private taxes, solidarity surcharge (limited part- ner), borrowed capital
		F 9162	Loss adjustment account - other capital account adjustments,			F 9188	Private taxes, church tax (limited partner), borrowed capital
		F 9163	limited partner Capital account III - other capital account adjustments,	- "Other ac- counts" -		9189 F 9190	Allocation account for transfers between part- ner capital accounts Contra account for
Uncalled out- standing contri- butions		F 9164	limited partner Unpaid uncalled contributions to limited partner capital - other capi-			1 3130	statistical quantity units, accounts 9101-9107 and accounts 9116-9118
Capital shares of	-	F 9165	tal account adjustments, limited partner Allocation account for			9199 F 9200	Contra account for accounts 9120, 9135-9140 Number of employees
limited partners			call obligations - other capital account adjust- ments, limited partner			F 9201	Statistical accounts for balance sheet/ management accounting ratios
Other equity and liabilities		R 9166	·			F 9208	and indicators Statistical account for
Capital shares of limited partners		F 9167	Private taxes, capital gains tax (limited partner), equity			F 9209	balance sheet/ manage- ment accounting ratios and indicators Contra account for 9200
						9210	Direct labour costs

Balance sheet /	Program		9	Balance sheet /	Program		9
Profit and loss item	linkage		pital, adjustment and sta- ical accounts	Profit and loss item	linkage		pital, adjustment and sta- cal accounts
	НВ	9219 F 9220	Contra account for 9210 Subscribed capital in DM (art. 42(3) s. 1 EGHGB)			9278	Contingent liabilities to affiliated companies/ associates from the granting of security for
	НВ	R 9221 F 9229	Contra account for 9220			9279	third-party liabilities Contingent liabilities from assets held in trust
		9240	Investment liabilities in trade payables			9280	Contra account for 9281-9284
		9241	Investment liabilities from tangible fixed asset purchases in trade			9281	Obligations arising from rental agreements and leases
		9242	payables Investment liabilities from intangible fixed asset purchases in trade payables			9282	Obligations to affiliated companies arising from rental agreements and leases
		9243	Investment liabilities from long-term financial			9283 9284	Other obligations under section 285 no. 3a HGB Other obligations to
		9244	asset purchases in trade payables Contra account for				affiliated companies under section 285 no. 3a HGB
		9245	accounts 9240-9243 Receivables from tangi- ble fixed asset sales in other assets		НВ	9285	Difference of discount- ing of post-employment benefit obligations under section 253 (6)
		9246	Receivables from intan- gible fixed asset sales in other assets		НВ	9286	HGB (credit balance) Contra account for 9285
		9247	Receivables from long- term financial asset		SB	9287	Interest for postings via receivables, section
		9249	sales in other assets Contra account for accounts 9245-9247		SB	9288	4(3) EStG Dunning fees for postings via receivables,
Taxable profit/loss for the current		R 9258 -9259			SB	9289	section 4(3) EStG Contra account for
year (tax adjust- ment item) - "Other ac-		0260	Chart tarm provisions	- "Other ac-		9290	9287 and 9288 Statistical account for
counts" -		9260 9262	Short-term provisions Medium-term	counts" -		9291	tax-exempt out-of- pocket expenses Contra account for 9290
		9264	provisions Long-term provisions,	Trade payables		9292	Statistical account for third-party funds
		9269	excluding pensions Contra account for	Other liabilities Contributions by		9293 9295	Contra account for 9292 Contributions by
		9270	accounts 9260-9268 Contra account for 9271-9279 (debit	silent partners Tax adjustment i- tem	SB K	9297	atypical silent partners Tax adjustment item (corporations)
		9271	entries) Contingent liabilities from the issuance and		SB	F 9298	Tax adjustment item GP (partnerships, sole proprietorships)
		9272	transfer of bills Contingent liabilities to		SB	F 9299	Tax adjustment item LP (partnerships)
		2072	affiliated companies/as- sociates from issuance and transfer of bills	- "Other ac- counts" -		F 9300	Statistical accounts for balance sheet/ management accounting ratios
		9273	Contingent liabilities from guarantees, bill and cheque guarantees			F 9326	and indicators Statistical accounts for balance sheet/ manage-
		9274	Contingent liabilities to affiliated companies/associates from guaran-			F 9346	ment accounting ratios and indicators Statistical accounts for
		9275	tees, bill and cheque guarantees Contingent liabilities			r 3540	balance sheet/ manage- ment accounting ratios
		9275	from warranties Contingent liabilities to			F 9357	and indicators Statistical accounts for balance sheet/ manage-
		9277	affiliated companies/as- sociates from warranties Contingent liabilities				ment accounting ratios and indicators
		3211	from the granting of security for third-party			F 9365	Statistical accounts for balance sheet/ management accounting ratios
	1	l	liabilities				and indicators

Balance sheet / Profit and loss item	Program linkage		9 pital, adjustment and sta- ical accounts	Balance sheet / Profit and loss item	Program linkage		9 apital, adjustment and sta iical accounts
		F 9371	Statistical accounts for			F 9500	Allocation to account
			balance sheet/ manage-				0900, limited partner
			ment accounting ratios			R 9501	
			and indicators			-9509	
		0200					Allo sotion to occount
		9390	Account for special			F 9510	Allocation to account
			accounting standards				0910, limited partner
			(values 1)			R 9511	
		9391	Account for special			-9519	
			accounting standards	Liabilities to lim-	НВ	F 9520	Allocation to account
			(values 2)	ited partners or			0920, limited partner
		9392	Account for special	Receivables from			
			accounting standards	limited partners			
			(values 3)	minica partners		R 9521	
		9393				-9529	
		3333	Account for special				
			accounting standards	Capital contribu-	НВ	F 9530	Allocation to account
			(values 4)	tions called in still			9950, limited partner
		9394	Contra account for	outstanding of			
			special accounting	limited partners			
			standards (values)	,		R 9531	
		F 9395	Account for special			-9539	
			accounting standards	Capital contribu-	1	F 9540	Allocation to account
			(quantity 1)	-	НВ	r 9540	
		E 0300		tions called in still			9930, general partner
		F 9396	Account for special	outstanding of			
			accounting standards	general partners			
			(quantity 2)			R 9541	
		F 9397	Account for special			-9549	
			accounting standards	Capital share ge-		F 9550	Allocation to account
			(quantity 3)	neral partners			9810, general partner
		F 9398	Account for special	Tierai partifers		R 9551	50 To, general partner
			accounting standards				
			(quantity 4)			-9559	A.II
		E 0200				F 9560	Allocation to account
		F 9399	Contra account for				9820, general partner
			special accounting			R 9561	
			standards (quantity)			-9569	
Capital shares of		F 9400	Private withdrawals			F 9570	Allocation to account
imited partners			general (lp),				0870, general partner
			equity capital			R 9571	, 9
		R 9401				-9579	
		-9409				F 9580	Allocation to account
		F 9410	Private taxes, Ip			1 3300	
		R 9411	Titute taxes, ip			D 0504	0880, general partner
						R 9581	
		-9419	6			-9589	
		F 9420	Special personal deduc-	Liabilities to gen-	НВ	F 9590	Allocation to account
			tions, partly deductible	eral partners or			0890, general partner
			(lp), equity	Receivables from			
		R 9421		general partners			
		-9429				R 9591	
		F 9430	Special personal deduc-			-9599	
			tions, fully deductible	Cradit to conital	+		Name of parters
			(lp), equity	Credit to capital		F 9600	Name of partner,
		R 9431	OP/I cyarty	accounts or Ap-			general partner
				propriation Of			
		-9439	Nieu end I C:	Net Profit			
		F 9440	Non-cash benefits,			R 9601	
			donations, lp			-9609	
		R 9441				F 9610	Remuneration of work
		-9449					performed, general
		F 9450	Extraordinary expenses,				partner
			lp			D 0611	partitei
		R 9451	1			R 9611	
		-9459				-9619	
			Dool octate auroca 1			F 9620	Management bonus,
		F 9460	Real estate expenses, lp				general partner
		R 9461				R 9621	
		-9469				-9629	
		F 9470	Income from real estate,			F 9630	Loan interest,
			lp			. 5550	general partner
		R 9471				R 9631	general partite
		-9479					
		F 9480	Non-cash withdrawals			-9639	T ((
		r 9460				F 9640	Transfer for use,
			(lp), equity capital				general partner
		R 9481				R 9641	
		-9489				-9649	
		F 9490	Private contributions, Ip			F 9650	Other remuneration,
		R 9491	, r			1 3030	general partner
					i e		

Balance sheet / Profit and loss item	Program linkage		9 pital, adjustment and sta- ical accounts	Balance sheet / Profit and loss item	Program linkage		9 pital, adjustment and sta ical accounts
		R 9651		- "Other ac-		F 9806	Attributable share of
		-9659		counts" -			net income/net loss for
			Other memory and in a	counts -			
		F 9660	Other remuneration,				financial year
			general partner				- per partner
		R 9661				F 9807	Attributable share of
		-9669				. 500.	net retained profits/net
			0.1				
		F 9670	Other remuneration,				accumulated losses -
			general partner				per partner
		R 9671	· .			F 9808	Contra account for at-
		-9679				1 3000	
							tributable share of net
		F 9680	Other remuneration,				income/net loss for
			general partner				financial year
		R 9681				F 9809	Contra account for at-
		-9689				. 5005	tributable share of net
		F 9690	Residual allocation,				retained profits/net
			general partner				accumulated losses
		R 9691		Capital share ge-		F 9810	Capital accounts III, gp
		-9699		,		1 3010	capital accounts III, gp
				neral partners			
		F 9700	Name of partner,			R 9811	
			limited partner			-9819	
		R 9701	-			F 9820	Accumulated loss car-
		-9709				1 3020	
							ryforward account, gp
		F 9710	Remuneration of work			R 9821	
			performed, limited			-9829	
			partner			F 9830	Allocation account for
		R 9711	P. S. S. S.			1 3030	
							call obligations, gp
		-9719				R 9831	
		F 9720	Management bonus,			-9839	
			limited partner	Capital shares of		F 9840	Capital accounts III, Ip
		R 9721	minted partition	•		1 3040	Capital accounts III, Ip
				limited partners			
		-9729				R 9841	
		F 9730	Loan interest, limited			-9849	
			partner			F 9850	Allocation account for
		R 9731	partitei			F 9030	
							call obligations, lp
		-9739				R 9851	
		F 9740	Transfer for use, limited			-9859	
			partner	-			6 11 111 11 1
		D 0744	partitei	Payment commit-		F 9860	Call obligations of
		R 9741		ments of general			general partners, gp
		-9749		partners			
		F 9750	Other remuneration,			R 9861	
			•				
		5.0754	limited partner			-9869	
		R 9751		Payment commit-		F 9870	Call obligations of
		-9759		ments of limited			limited partners, lp
		F 9760	Other remuneration.				minica paraners, ip
				partners			
			limited partner			R 9871	
		R 9761				-9879	
		-9769		Adjustment item		9880	Special reserve for
		F 9770	Other remuneration,	-		3000	•
				for capitalised			capitalised own shares
			limited partner	own shares			
		R 9771		Withdrawals of		F 9883	Withdrawals by genera
		-9779		general partners			partners not covered b
Capital shares of		F 9780	Allocation to account	,			•
•		1 37.50		not covered by			capital contributions
imited partners			9840, limited partner	capital contribu-			
		R 9781		tions			
		-9789		Withdrawals of		F 9884	Withdrawals by limited
Credit to capital		F 9790	Remaining allocation,			Г 9004	•
:		1 3730	•	limited partners			partners not covered b
accounts or Ap-			limited partner	not covered by			capital contributions
propriation Of				capital contribu-			•
Net Profit							
		R 9791		tions			
				Negative equity		F 9885	Allocation account for
		-9799		resulting from			withdrawals by general
Reserves		F 9802	Collectively held re-	losses (KapCo)			partners not covered b
			serves - other capital	.03363 (Rupe0)			
			·			_	capital contributions
C . ()			account adjustments			F 9886	Allocation account for
Profit/loss car-		F 9803	Retained profits/ accu-				withdrawals by limited
yforward before			mulated losses brought				partners not covered b
appropriation			forward - other capital				
appropriation			·				capital contributions
			account adjustments	- "Other ac-		9887	Partners' tax expense
Reserves		F 9804	Collectively held reser-	counts" -			
			ves - transfers	counts -		2000	Ct
C . //						9889	Contra account for 988
Profit/loss car-		F 9805	Retained profits/ accu-				
		ĺ	mulated losses brought				
ryforward before							

Balance sheet / Profit and loss item	9		9 Carryforward, capital, adjustment and statistical accounts		Balance sheet / Profit and loss item	Program linkage		9 Carryforward, capital, adjustment and sta-	
								tistical accounts	
	SB	G K	9890	Statistical account for				R 9914	
				profit mark-up under sections 6b(7) EStG and			G K	-9915 9916	Add-back of investment
				section 6c EStG		SB	GK	9910	deduction section 7g (2)
				(credit balance)					EStG from two tax years
	SB		9891	Contra account for					ago, off-balance sheet
	30			statistical accounts for					(credit balance)
				profit mark-up		SB	G K	9917	Add-back of investment
				(debit balance)					deduction section 7g (2)
Reserves			F 9892	Change of collectively					EStG from three tax
				held reserves (contribu-					years ago, off-balance
	1		9893	tions/withdrawals) VAT in receivables at				9918	sheet (credit balance) Reversal of investment
	SB		9093	general VAT rate		SB		3310	deduction section
				(cash basis accounting)					7g (3), (4) EStG from
	SB		9894	VAT in receivables at					two tax years ago,
	30			reduced VAT rate					off-balance sheet
				(cash basis accounting)		SB		9919	Reversal of investment
	SB		9895	Contra account					deduction section
				9893-9894 for					7g (3), (4) EStG from
				allocation of VAT					three tax years ago, off-balance sheet
			9896	(cash basis accounting) Input tax in liabilities at	Uncalled out-			F 9920	Unpaid uncalled contri-
	SB		3030	general VAT rate	standing contri-			1 3320	butions to general
				(cash basis accounting)	butions				partner capital, gp
	SB		9897	Input tax in liabilities at				R 9921	
	38			reduced VAT rate				-9929	
	l			(cash basis accounting)	Capital contribu-			F 9930	Unpaid called contribu-
	SB		9898	Input tax in liabilities	tions called in still				tions to general partner
				from various costs	outstanding of				capital, gp
			9899	(cash basis accounting) Contra account	general partners			R 9931	
	SB		3033	9896-9897 for				-9939	
				allocation of input tax	Uncalled out-			F 9940	Unpaid uncalled contri-
				(cash basis accounting)	standing contri-				butions to limited
	SB		9900	VAT not due	butions				partner capital, lp
				- other revenues				R 9941	
	l		0004	(cash basis accounting)				-9949	
	SB		9901	Contra account for 9900	Capital contribu-			F 9950	Unpaid called contribu-
	SB		9902	VAT in receivables from	tions called in still				tions to limited partner
	00			other revenues	outstanding of limited partners				capital, lp
				(cash basis accounting)	illilited partilers			R 9951	
- "Other ac-	SB	G K	9906	Tax-free income and				-9959	
counts" -				withdrawals pursuant to	Trade receivables			9960	Valuation adjustment,
				section 3 (72) EStG (debit)					trade receivables
	CD		9907	Contra account for tax-					(currency translation)
	SB			free income and with-	Other liabilities			9961	Valuation adjustment,
				drawals pursuant to					other liabilities
				section 3 (72) EStG	Cach on hand			9962	(currency translation)
	l	~ · ·		(credit)	Cash on hand, central bank bal-			3302	Valuation adjustment, bank balances
	SB	G K	9908	Non-deductible operat-	ances, bank bal-				(valuation cash funds)
				ing expenditure under section 3c (1) EStG in	ances, and checks				
				conjunction with section	Liabilities to finan-			9963	Valuation adjustment,
				3 (72) EStG (credit)	cial institutions				liabilities to banks
	SB		9909	Contra account for non-					(valuation cash funds)
	35			deductible operating	Trade payables			9964	Valuation adjustment,
				expenditure under					trade payables
				section 3c (1) EStG in	Other assets	_		9965	(currency translation) Valuation adjustment,
				conjunction with section	Other assets			9903	other assets (currency
	[CD]		9910	3 (72) EStG (debit) Contra account for					translation)
	SB		3310	reduction in withdraw-	- "Other ac-	1		R 9966	•
				als section 4(4a) EStG	counts" -			-9969	
	SB		9911	Reduction in withdraw-		SB	G K	9970	Investment deduction
				als section 4(4a) EStG					section 7g(1) EStG,
				(credit balance)					off-balance sheet
	SB		9912	Increase in withdrawals				9971	(debit balance) Investment deduction
			0013	section 4(4a) EStG		SB		99/1	section 7g(1) EStG,
	SB		9913	Contra account for increase in withdrawals					off-balance sheet
				section 4(4a) EStG					(credit balance) - contra
			I	(credit balance)				I	account for 9970

51 1			T				Τ	
Balance sheet / Profit and loss item	Program linkage		9 Carryforward, capital, adjustment and statistical accounts		Balance sheet / Profit and loss item	Program linkage		9 apital, adjustment and sta- ical accounts
	 	G K	9972	Add-back of investment			9994	Expenses (aperiodic)
	SB	GK	9912	deduction section 7g (2)			9995	Expenses of exceptional
				EStG from preceding tax			3333	size or incidence
				year, off-balance sheet				(aperiodic)
				(credit balance)			9998	Contra account for
	SB		9973	Add-back of investment				9990-9997
	30			deduction section 7g (2)				
				EStG from previous tax				Personal accounts
				years, off-balance sheet				
				(debit balance) - contra				
				account for 9972, 9916,			10000	Accounts receivable
				9917			-69999	
	SB		9974	Reversal of investment				
				deduction section			70000	A secunte mayable
				7g (3), (4) EStG in			70000 -99999	Accounts payable
				preceding tax year			-99999	
	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				
	l		0077	4h EStG (credit balance)				
	SB		9977	Non-deductible interest				
				expenses under section				
				4h EStG (debit balance)				
				- contra account for 9976				
	l—	G	9978	Deductible interest ex-				
	SB	G	9910	penses from prior years				
				under section 4h EStG				
				(debit balance)				
			9979	Deductible interest ex-				
	SB		3373	penses from prior years				
				under section 4h EStG				
				(credit balance) - contra				
				account for 9978				
Credit to liability			9980	Allocation of debit entry				
accounts or Ap-	НВ		3300	to liability accounts				
propriation Of				to nability accounts				
Net Profit								
Credit to capital	НВ		9981	Allocation account for				
accounts or Ap-	ПВ			allocation of debit entry				
propriation Of				to liability accounts				
Net Profit				•				
Credit to liability	НВ		9982	Allocation of credit en-				
accounts	ПВ			try to liability accounts				
Credit to capital	НВ		9983	Allocation account for				
accounts	LIID			allocation of credit en-				
				try to liability accounts				
- "Other ac-	НВ	G K	9984	Adjustment of profit				
counts" -	ПВ			under section 60(2)				
				EStDV - increase in				
				accounting profit due to				
				credit entry - reduction				
				in accounting profit due				
				to debit entry				
	НВ		9985	Contra account for 9984				
	استار		0000	Profit attributable				
	1		9986	Profit attributable				
	1		9987	to debt Adjustment account for				
	1		9907	reconciliation				
	1		9989	Contra account for				
	1		3303	9986 - 9988				
			9990	Income of exceptional				
	1		3330	size or incidence				
	1		9991	Income (aperiodic)				
	1		9992	Income of exceptional				
	1		3332	size or incidence				
	1			(aperiodic)				
	1		9993	Expenses of exceptional				
	1			size or incidence				
	•		•	-	•			