DATEV Account Chart

Standard Chart of Accounts (SKR 04) Valid for 2020



Balance sheet / profit and lost item	Program linkage	0 Capital Assets Accounts	Balance sheet / profit and lost item	Program linkage	0 Capital Assets Accounts
Uncalled		F 0050 Unpaid uncalled contributio	ns Land, land rights and		0220 Land rights (heritable building
outstanding contributions		to general partner capital, g	buildings, including buildings on third- party land		rights, long-term occupancy rights)
		R 0051 -59	party land		0225 Impaired land
called up, outstanding capital		F 0060 Unpaid called contributions general partner capital, gp	to		0229 Share of land attributable to home office
contributions from general partners		2 p			0230 Buildings on own land and land rights
		R 0061 -69			0235 Property values of own developed land
Uncalled 		F 0070 Unpaid uncalled contributio			0240 Commercial buildings
outstanding contributions		to limited partner capital, lp			0250 Industrial buildings
Contributions		R 0071			0260 Other buildings
		-79			0270 Garages
called up,		F 0080 Unpaid called contributions	to		0280 Outdoor facilities
outstanding capital contributions from		limited partner capital, lp			0285 Paved courtyards and other paved surfaces
limited partners		R 0081			0290 Fixtures in commercial and industrial buildings
		-89			0300 Residential buildings
Unpaid and due		0090 Unpaid and due shares in co)-		0305 Garages
shares in a cooperative		operatives			0310 Outdoor facilities
Purchased concessions,		0100 Purchased concessions, industrial and similar rights	and		0315 Paved courtyards and other paved surfaces
ndustrial and similar		assets, and licences in such	and		0320 Fixtures in residential buildings
rights and assets and licences in such		rights and assets			0329 Share of building attributable to home office
rights and assets					0330 Buildings on third-party land
		0110 Concessions			0340 Commercial buildings
		0120 Industrial rights			0350 Industrial buildings
		0130 Other rights and assets			0360 Residential buildings
		0135 Computer software			0370 Other buildings
		0140 Licences in industrial and			0380 Garages
		similar rights and assets			0390 Outdoor facilities
Internally generated intangible fixed assets	НВ	0143 Internally generated intangi fixed assets	ble		0395 Paved courtyards and other paved surfaces
assets	НВ	0144 Computer software			0398 Fixtures in commercial and industrial buildings
	НВ	0145 Licences and franchise agreements	Technical equipment and machinery		0400 Technical equipment and machinery
		0146 Concessions and industrial rights			0420 Technical equipment
	НВ	0147 Recipes and formulas, processes, prototypes			0440 Machinery 0450 Transportation and similar
ntangible assets	НВ	0148 Intangible fixed assets unde	r		systems 0460 Machine tools
currently under		development			0470 Operating facilities
development			Other equipment,		0500 Other equipment, operating
Goodwill		0150 Goodwill 0160 Merger surplus	operating and office equipment		and office equipment
Prepayments		0170 Prepayments for intangible	1.1.		0510 Other equipment
(intangible fixed assets)		fixed assets			0520 Passenger cars 0540 Heavy goods vehicles
		0179 Prepayments for goodwill			, ,
Land, land rights and		0200 Land, land rights and buildin			0560 Other transportation resources 0620 Tools
ouildings, including		including buildings on third	-		
ouildings on third- party land		party land			0630 Operating equipment
		0210 Land rights without building	ıs		0635 Office equipment
		0215 Undeveloped land			0640 Shop fittings
		0213 Officeveroped Idilia			0650 Office fittings

Balance sheet / profit	Program	0	Balance sheet / profit	Program	0
and lost item	linkage	Capital Assets Accounts	and lost item	linkage	Capital Assets Accounts
Other equipment, operating and office		0660 Scaffolding and formwork materials	Other long-term equity investments		0830 Typical silent partnerships
equipment		0670 Low-value assets			0840 Atypical silent partnerships
		0675 Assets (collective item)			0850 Investments in corporations 0860 Investments in partnerships
		0680 Leasehold improvements	Loans to other long-		0880 Loans to other long-term
		0690 Other operating and office equipment	term investees and investors		investees and investors
Prepayments and assets under construction		0700 Prepayments and assets under construction			0883 Loans to other long-term investees or investors, partnerships
		0705 Prepayments for land and land rights without buildings			0885 Loans to other long-term investees or investors,
		0710 Commercial, industrial and other buildings under	Long-term securities		corporations 0900 Long-term securities
		construction 0720 Prepayments on commercial, industrial and other buildings on own land and land rights			0910 Securities with profit participation rights that are subject to the partial income
		0725 Residential buildings under			system 0920 Fixed-income securities
		construction	Other loans		0930 Other loans
		0735 Prepayments on residential			0940 Loans
		buildings on own land and land rights	Loans to shareholders		0960 Loans to shareholders/partners
		0740 Commercial, industrial and other buildings under			0961 Loans to GmbH shareholders
		construction			0962 Loans to general partners
		0750 Prepayments on commercial,			0963 Loans to limited partners 0964 Loans to silent partners
		industrial and other buildings on third-party land	Other loans		0970 Loans to related parties
		0755 Residential buildings under construction	Cooperative shares		0980 Long-term shares in cooperatives
		0765 Prepayments on residential buildings on third-party land	Reinsurance claims from life insurance		0990 Long-term pension liability claims from life insurance
		0770 Technical equipment and machinery under construction	policies		policies
		0780 Prepayments on technical equipment and machinery			
		0785 Other equipment, operating and office equipment under construction			
		0795 Prepayments on other equipment, operating and office equipment			
Shares in affiliated companies		0800 Shares in affiliated companies (fixed assets)			
		0803 Shares in affiliated companies, partnerships			
		0804 Shares in affiliated companies, corporations			
		0805 Shares in affiliated majority investor, partnership			
		0806 Shares of a GmbH & Co. KG in a general partner GmbH			
		0808 Shares in parent or majority investor, corporations			
		0809 Shares in parent or in majority investor			
Loans to affiliated companies		0810 Loans to affiliated companies			
		0813 Loans to affiliated companies, partnerships			
		0814 Loans to affiliated companies, corporations			
		0815 Loans to affiliated companies, sole proprietorships			
Other long-term equity investments		0820 Other long-term equity investments			
		0829 Investment by a GmbH & Co. KG in a general partner GmbH			
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Standard Chart of Accounts (SKR 04)

Balance sheet / profit and lost item	Program linkage	Cu	1 rrent Assets Accounts	Balance sheet / profit and lost item	Program linkage	Cu	1 Irrent Assets Accounts
Raw materials,		1000	Inventories of raw materials,	Accounts receivable		1248	Global valuation allowance on
consumables and			consumables and supplies				receivables due within 1 year
upplies						1249	Global valuation allowance on
Vork in progress		1040	Work in progress (inventories)				receivables due after more than
		1050	Unfinished goods				1 year
		1080	Services in progress	Other receivables		F 1250	Trade receivables from
Construction		1090	Construction contracts in	from shareholders or			shareholders/partners
contracts in progress			progress	Other liabilities to shareholders or			
Orders in progress		1095	Orders in progress	Liabilities to			
inished goods and		1100	Finished goods and	shareholders/partner			
nerchandise			merchandise (inventories)	s or Other liabilities			
		1110	Finished goods (inventories)			F 1251	– due within 1 year
		1140	Merchandise inventories			F 1255	– due after more than 1 year
Prepayments		1180	Prepayments for inventories	Accounts receivable			Contra account for other asset
inventories)			Prepayments, 7% input tax	, recounts receivable		.250	if posted via receivables account
		R 1182	Trepayments, 770 input tax	Accounts receivable		1250	Contra account 1221-1229,
		-83		or Other liabilities		1233	1240-1245, 1250-1257, 1270-
				or other habilities			1279, 1290-1297 if allocated to
		R 1184					receivables account
		R 1185		Receivables from		1260	Receivables from affiliated
			Prepayments, 19% input tax	affiliated companies			companies
Payments received		1190	Payments received on account	or Liabilities to			·
on account of orders			of orders (deducted from	affiliated companies			
			inventories on the face of the			1261	– due within 1 year
			balance sheet)			1265	– due after more than 1 year
Accounts receivable		S 1200	Trade receivables				– due within 1 year
or Other liabilities		5 4004					– due after more than 1 year
			Trade receivables				Bills receivable from affiliated
		-06				1209	companies, eligible for discoun
		F 1210	Trade receivables, no separate receivables/payables			F 4070	with central bank
	-0-		accounting			F 1270	Trade receivables from affiliated companies
	EÜR	F 1215	Trade receivables at general			F 1071	·
			VAT rate or of a VAT-exempt				– due within 1 year
			small business (cash basis accounting)				– due after more than 1 year
	EÜR	E 1216	•	Receivables from		1276	Valuation allowances on
	EUK	F 1216	Trade receivables at reduced VAT rate (cash basis	affiliated companies			receivables from affiliated
			accounting)			4077	companies due within 1 year
	EÜR	E 1217	Tax-exempt or untaxed trade			12//	Valuation allowances on
	LOT	F 1217	receivables (cash basis				receivables from affiliated companies due after more than
			accounting)				1 year
	EÜR	F 1218	Trade receivables at average	Receivables from		1280	Receivables from other long-
			rates under section 24 UStG	other long-term		1200	term investees and investors
			(cash basis accounting)	investees and			term investees and investers
	EÜR	F 1219	Contra account 1215-1218 if	investors or			
			receivables are classified by tax	Liabilities to			
			rates (cash basis accounting)	companies in which			
	EÜR	F 1220	Receivables under section 11(1)	an interest is held			
			sentence 2 EStG for section 4/3			1281	– due within 1 year
			EStG			1285	– due after more than 1 year
Accounts receivable		F 1221	Trade receivables, no separate			1286	Bills receivable from other long
or Other liabilities			receivables/payables				term investees and investors
			accounting – due within 1 year			1287	– due within 1 year
		F 1225	– due after more than 1 year			1288	– due after more than 1 year
		F 1230	Bills receivable				Bills receivable from other long
		F 1231	– due within 1 year			,203	term investees and investors,
		F 1232	– due after more than 1 year				eligible for discount with
			Bills receivable, eligible for				central bank
		255	discount with central bank			F 1290	Trade receivables from other
		F 1240	Doubtful receivables				long-term investees and
			– due within 1 year				investors
			•			F 1291	– due within 1 year
Nanaumte :			– due after more than 1 year			F 1295	– due after more than 1 year
Accounts receivable		1246	Specific valuation allowances	Receivables from			Valuation allowances on
iccounts receivable			on receivables due within 1 year	other long-term			receivables from other long-
	1						
		1247	Specific valuation allowances	investees and			term investees and investors
		1247	Specific valuation allowances on receivables due after more than 1 year	11			term investees and investors due within 1 year

it.-no. 11061 2020-01-01

Balance sheet / profit and lost item	Program linkage	1 Current Assets Accounts	Balance sheet / profit and lost item	Program linkage	1 Current Assets Accounts
Receivables from		1297 Valuation allowances on	Other assets		1251 due within 1 year
other long-term		receivables from other long-	Other assets		1351 – due within 1 year 1355 – due after more than 1 year
investees and		term investees and investors			1360 Loans
investors		due after more than 1 year			1361 – due within 1 year
Claimed outstanding		1298 Unpaid called contributions to			1365 – due after more than 1 year
capital contributions		subscribed capital (receivables)			1369 Receivables from health
Receivables from shareholders		1299 Supplementary calls (receivables; contra account			insurance funds from Act on
Silarenoiders		2929)			Reimbursement of Employers'
Other assets		1300 Other assets			Expenses (AAG)
		1301 Other assets – due within 1 year	Other assets or Other liabilities		1370 Items in transit
		1305 Other assets – due after more than 1 year	Other liabilities		1374 Third-party funds
Other receivables		1307 Receivables from GmbH	Other assets		1375 Consignment goods accounts
from shareholders		shareholders	Other assets or	U	F 1376 Subsequently deductible input
		1308 – due within 1 year	Other liabilities		tax, section 15a(2) UStG
		1309 – due after more than 1 year		U	F 1377 Repayable input tax, section 15a(2) UStG
Other assets		1310 Receivables from executive board members and managing	Other assets		1378 Pension liability insurance claims
		directors		SB	1380 Long-term assets for the
		1311 Receivables from executive board members and managing			settlement of provisions for pensions and similar obligations
		directors – due within 1 year	Excess of plan assets	НВ	1381 Long-term assets for offsetting
		1315 Receivables from executive	over pension liability		provisions for pensions and
		board members and managing directors – due after more than	or Increase in		similar obligations in
		1 year	pension provisions		accordance with section 246(2) HGB
Receivables to		1317 Receivables from general	Other assets	SB	1382 Assets to settle obligations
general partners or		partners	Other assets		comparable to post-
Liabilities to general partners					employment benefits
partiters		1318 – due within 1 year	Excess of plan assets	НВ	1383 Assets for offsetting with
		1319 – due after more than 1 year	over pension liability		obligations comparable to post-
Other assets		1320 Receivables from supervisory	or Other provisions		employment benefits under s. 246(2) of the HGB
		and advisory board members	Other assets		1390 GmbH shares held for sale
		1321 Receivables from supervisory			1391 Receivables from project
		and advisory board members –			consortiums
		due within 1 year			1393 Profit participation rights
		1325 Receivables from supervisory and advisory board members –			1394 Supplementary payments or
		due after more than 1 year			additional contributions
Receivables to		1327 Receivables from limited			receivable 1395 Shares in cooperatives held for
limited and atypical		partners and atypical silent			sale
silent partners or		partners	Other assets or	U	F 1396 Subsequently deductible input
partners or Liabilities			Other liabilities		tax, section 15a(1) UStG,
to					movable assets
shareholders/partner				U	F 1397 Repayable input tax, section
3		1328 = due within 1 year		U	15a(1) UStG, movable assets F 1398 Subsequently deductible input
		1328 – due within 1 year 1329 – due after more than 1 year			tax, section 15a(1) UStG,
Other receivables		1330 Receivables from other			immovable property
from shareholders		shareholders		U	F 1399 Repayable input tax, section
		1331 Receivables from other			15a(1) UStG, immovable
		shareholders - due within 1 year		U	property S 1400 Deductible input tax
		1335 Receivables from other			S 1400 Deductible input tax S 1401 Deductible input tax, 7%
		shareholders – due after more than 1 year			S 1402 Deductible input tax, 77%
		1337 Receivables from typical silent			European Union acquisitions
		partners			R 1403
		1338 – due within 1 year		U	S 1404 Deductible input tax on intra-
		1339 – due after more than 1 year			European Union acquisitions,
Other assets		1340 Receivables from employees (payroll)			19% R 1405
		1341 – due within 1 year		U	S 1406 Deductible input tax, 19%
		1345 – due after more than 1 year		U	S 1407 Deductible input tax under
		1349 Occupational pension and			section 13b UStG, 19%
		other post-employment benefit entitlements (partners)		U	S 1408 Deductible input tax under section 13b UStG
Other assets		1350 Security deposits			R 1409
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Balance sheet / profit and lost item	Program linkage	1 Current Assets Accounts	Balance sheet / profit and lost item	Program linkage	1 Current Assets Accounts
Other assets or Other liabilities		S 1410 Input tax allocation accounts		EÜR	F 1486 Clearing account for determining profit as per
		S 1411 Input tax allocation account, 7	%		section 4/3 (EStG), not
		S 1412 Allocation account for input to	ax	EÜR	recognized in income
		on intra-European Union acquisitions		EUR	1487 Current assets in accordance with section 4(3) sentence 4
		S 1413 Allocation account for input to on intra-European Union	ax		EStG F 1488
		acquisitions, 19%	Other assets or		F 1490 Clearing account actual taxation
		R 1414 -15	Other liabilities	EÜR	F 1491 Neutralization of items
		S 1416 Input tax allocation account,		LON	recognized in income for Section 4 (3) EStG
		S 1417 Input tax allocation accounts		SB	1494 Receivables from
		under sections 13a/13b UStG	Other liabilities	1	company/joint ownership F 1495 Allocation account for
		R 1418 S 1419 Input tax allocation account under sections 13a/13b UStG,	Other habilities		payments received on account of orders if posted via
Other accets		19%			receivables account F 1496
other assets		1420 Accounts receivable from VAT advance payments			- 97
Other assets or Other liabilities		1421 VAT receivables, current year	Other assets or Other liabilities		F 1498 Cost centre reconciliation account
Other labilities Other assets		1422 VAT receivables, previous year	Shares in affiliated		1500 Shares in affiliated companies
		1425 VAT receivables, earlier years	companies		(current assets) 1504 Shares in parent or in majority
		1427 Receivables from excise duties paid	;		investor
Other assets or	U	S 1431 Deductible input tax for	Other securities		1510 Other securities
Other liabilities		withdrawal of goods from a VAT warehouse			1520 Finance bills 1525 Other securities subject to
	U	S 1432 Deductible input tax for intra-			immaterial changes in value
		European Union acquisition of new vehicles from suppliers			1530 Securities investments (short-term cash management)
		without VAT identification number	Cash-in-hand, central bank		F 1550 Cheques
	U	F 1433 Acquisition tax liability	balances, bank		
		S 1434 Input tax deductible in following period/year	balances and cheques		
Other assets		1435 Receivables from trade tax			F 1600 Cash-in-hand
Mth		overpayments			F 1610 Petty cash 1 F 1620 Petty cash 2
Other assets or Other liabilities	U	S 1436 Input tax from acquisition as last purchaser in a triangular transaction	Cash-in-hand,		F 1700 Bank (Postbank)
Other assets		1440 Tax refund claims against othe countries	Harlamana Isani.		
		1450 Reclaimed corporate income t	cheques or Liabilities		
		R 1452	institutions		
		R 1453			F 1710 Bank (Postbank 1)
		F 1456 Receivables from tax authorities for construction			F 1720 Bank (Postbank 2)
		withholding tax remitted			F 1730 Bank (Postbank 3)
		1457 Receivables from Bundesagentur für Arbeit			F 1780 LZB (Bundesbank regional office) balances
Other assets or		F 1460 Cash in transit			F 1790 Central bank balances
ther liabilities	EÜR	1480 Contra account for input tax,			F 1800 Bank F 1810 Bank 1
	EÜR	section 4(3) EStG			F 1820 Bank 2
	[EUK]	1481 Reversal of input tax from previous year, section 4(3) ESt	G		F 1830 Bank 3 F 1840 Bank 4
	EÜR	1482 Input tax from investments,			F 1850 Bank 5
	EÜR	section 4(3) EStG 1483 Contra account for input tax,			R 1889 1890 Cash investments, short-term
Other assets or	U	average rates, section 4(3) ESt F 1484 Input tax, general average	G		cash management (not contained in cash funds)
Other liabilities		rates, VAT return line 63			F 1891
		R 1485			

Balance sheet / profit and lost item	Program linkage	1 Current Assets Accounts	Balance sheet / profit and lost item	Program linkage	1 Current Assets Accounts
Liabilities to financial institutions or Cash-in-hand, central bank balances, bank balances and cheques		1895 Liabilities to banks (not included in cash funds)			
Prepaid expenses	SB	F 1896 1900 Prepaid expenses 1920 Customs and excise duties relating to inventories and			
	SB	recognised as expenses 1930 Value added tax relating to prepayments and recognised as expenses			
Deferred tax assets	НВ	1940 Discount 1950 Deferred tax assets			

Balance sheet / profit and lost item	Program linkage	2 Proprietary Capital Accounts	Balance sheet / profit and lost item	Program linkage	2 Proprietary Capital Accounts
Capital shares of general partners		F 2000 Fixed capital, gp	Capital shares of general partners		F 2200 Special personal deductions, partly deductible, gp
Opening balance, private account		F 2001 Capital (fixed share, only sole proprietorships)	Capital withdrawals in reporting period		F 2201 Special personal deductions, partly deductible (only sole
Capital shares of general partners		F 2010 Variable capital, gp	Capital shares of		proprietorships) F 2210 Special personal deductions,
Opening balance, private account		F 2011 Capital (variable share, only sole proprietorships)	general partners Capital withdrawals in reporting period		partly deductible, gp F 2211 Special personal deductions, partly deductible (only sole
Liabilities to general partners or Receivables to		F 2020 Partner loans, gp	Capital shares of		proprietorships) F 2220 Special personal deductions,
general partners		R 2021	general partners Capital withdrawals		partly deductible, gp F 2221 Special personal deductions,
Capital share of		-29 F 2050 Limited partner capital, lp	in reporting period		partly deductible (only sole proprietorships)
limited partners		R 2051	Capital shares of general partners		F 2230 Special personal deductions, fully deductible, gp
		-59 F 2060 Loss adjustment account, Ip	Capital withdrawals in reporting period		F 2231 Special personal deductions, fully deductible (only sole
		R 2061 -69	Capital shares of		proprietorships) F 2240 Special personal deductions,
Liabilities to limited		F 2070 Partner loans, lp	general partners Capital withdrawals		fully deductible, gp F 2241 Special personal deductions,
partners or Receivables to limited and atypical			in reporting period		fully deductible (only sole proprietorships)
silent partners		R 2071	Capital shares of general partners		F 2250 Non-cash benefits, donations, gp
Other equity and		-79 R 2080	Capital withdrawals in reporting period		F 2251 Non-cash benefits, donations (only sole proprietorships)
liabilities Capital shares of		-99 F 2100 Private withdrawals, general,	Capital shares of general partners		F 2260 Non-cash benefits, donations, gp
general partners Capital withdrawals		F 2101 Private withdrawals, general	Capital withdrawals in reporting period		F 2261 Non-cash benefits, donations (only sole proprietorships)
in reporting period Capital shares of		(only sole proprietorships) F 2110 Private withdrawals, general,	Capital shares of general partners		F 2270 Non-cash benefits, donations, gp
general partners Capital withdrawals		F 2111 Private withdrawals, general	Capital withdrawals in reporting period		F 2271 Non-cash benefits, donations (only sole proprietorships)
in reporting period Capital shares of		(only sole proprietorships) F 2120 Private withdrawals, general,	Capital shares of general partners		F 2280 Extraordinary expenses, gp
general partners Capital withdrawals		F 2121 Private withdrawals, general	Capital withdrawals in reporting period		F 2281 Extraordinary expenses (only sole proprietorships)
in reporting period Capital shares of		(only sole proprietorships) F 2130 Non-cash withdrawals, gp	Capital shares of general partners		F 2290 Extraordinary expenses, gp
general partners Capital withdrawals		F 2131 Non-cash withdrawals (only	Capital withdrawals in reporting period		F 2291 Extraordinary expenses (only sole proprietorships)
in reporting period Capital shares of		sole proprietorships) F 2140 Non-cash withdrawals, gp	Capital shares of general partners		F 2300 Real estate expenses, gp
general partners Capital withdrawals		F 2141 Non-cash withdrawals (only	Capital withdrawals in reporting period		F 2301 Real estate expenses (only sole proprietorships)
in reporting period Capital shares of		sole proprietorships) F 2150 Private taxes, gp			2309 Real estate expenses (VAT key possible, only sole
general partners Capital withdrawals		F 2151 Private taxes (only sole	Capital shares of		proprietorships) F 2310 Real estate expenses, gp
Capital shares of		proprietorships) F 2160 Private taxes, gp	General partners Capital withdrawals in reporting period		F 2311 Real estate expenses (only sole proprietorships)
general partners Capital withdrawals		F 2161 Private taxes (only sole	The porting period		2319 Real estate expenses (VAT key possible, only sole
in reporting period Capital shares of		proprietorships) F 2170 Private taxes, gp	Capital shares of		proprietorships) F 2320 Real estate expenses, gp
general partners Capital withdrawals		F 2171 Private taxes (only sole	general partners Capital withdrawals		F 2321 Real estate expenses (only sole
in reporting period Capital shares of general partners		proprietorships) F 2180 Private contributions, gp	in reporting period		proprietorships) 2329 Real estate expenses (VAT key
Capital withdrawals in reporting period		F 2181 Private contributions (only so proprietorships)	le		possible, only sole proprietorships)
Capital shares of general partners		F 2190 Private contributions, gp	Capital shares of general partners		F 2330 Real estate expenses, gp
Capital withdrawals in reporting period		F 2191 Private contributions (only so proprietorships)	Capital withdrawals		F 2331 Real estate expenses (only sole proprietorships)

Balance sheet / profit and lost item	Program linkage	2 Proprietary Capital Accounts	Balance sheet / profit and lost item	Program linkage	2 Proprietary Capital Accounts
Capital withdrawals in reporting period		2339 Real estate expenses (VAT possible, only sole proprietorships)	partners or Receivables to		F 2570 Private taxes, Ip
Capital shares of general partners		F 2340 Real estate expenses, gp	limited and atypical silent partners		
Capital withdrawals		F 2341 Real estate expenses (only	II .		R 2571
n reporting period		proprietorships)			-79
		2349 Real estate expenses (VAT possible, only sole proprietorships)	key		F 2580 Private contributions, lp R 2581 -89
Capital shares of peneral partners		F 2350 Income from real estate, gp)		F 2590 Private contributions, lp R 2591
Capital withdrawals		F 2351 Income from real estate (or	nly		-99
n reporting period		sole proprietorships) 2359 Income from real estate (Va	AT		F 2600 Special personal deductions, partly deductible, lp
		key possible, only sole proprietorships)			R 2601 -09
Capital shares of general partners		F 2360 Income from real estate, gp			F 2610 Special personal deductions, partly deductible, lp
Capital withdrawals n reporting period		F 2361 Income from real estate (or sole proprietorships)			R 2611 -19
		2369 Income from real estate (Va key possible, only sole proprietorships)	AT		F 2620 Special personal deductions, partly deductible, lp R 2621
Capital shares of		F 2370 Income from real estate, gp			-29
general partners Capital withdrawals		F 2371 Income from real estate (or	nly		F 2630 Special personal deductions, fully deductible, lp
n reporting period		sole proprietorships) 2379 Income from real estate (V	AT		R 2631 -39
Capital shares of		key possible, only sole proprietorships)			F 2640 Special personal deductions, fully deductible, lp
eneral partners		F 2380 Income from real estate, gp			R 2641 -49
Capital withdrawals n reporting period		F 2381 Income from real estate (or sole proprietorships)			F 2650 Non-cash benefits, donations, Ip
		2389 Income from real estate (Value key possible, only sole proprietorships)	AT		R 2651 -59
Capital shares of general partners		F 2390 Income from real estate, gp			F 2660 Non-cash benefits, donations, Ip
Capital withdrawals		F 2391 Income from real estate (or sole proprietorships)	nly		R 2661 -69
mreperung penied		2399 Income from real estate (Value) key possible, only sole	AT		F 2670 Non-cash benefits, donations, Ip
iabilities to limited		proprietorships) F 2500 Private withdrawals, genera	al. lp		-79
partners or Receivables to		, g			F 2680 Extraordinary expenses, lp R 2681
mited and atypical ilent partners					-89 F 2690 Extraordinary expenses, lp
ment partners		R 2501 -09			R 2691
		F 2510 Private withdrawals, genera	al, Ip		-99 F 2700 Real estate expenses, lp
		R 2511 -19			R 2701 -09
		F 2520 Private withdrawals, genera	al, Ip		F 2710 Real estate expenses, lp
		R 2521 -29			R 2711 -19
		F 2530 Non-cash withdrawals, Ip			F 2720 Real estate expenses, Ip
		R 2531 -39			R 2721 -29
		F 2540 Non-cash withdrawals, lp			F 2730 Real estate expenses, Ip
		R 2541 -49			R 2731 -39
		F 2550 Private taxes, Ip			F 2740 Real estate expenses, lp
		R 2551 -59			R 2741
		F 2560 Private taxes, lp R 2561			-49 F 2750 Income from real estate, lp
		-69			

Balance sheet / profit and lost item	Program linkage	Prop	2 rietary Capital Accounts	Balance sheet / profit and lost item	Progra linkag		Prop	2 orietary Capital Accounts
Liabilities to limited partners or		R 2751 -59		Opening balance, private account	НВ	К	2963	Revenue reserves from the transitional BilMoG provisions
Receivables to imited and atypical ilent partners		F 2760	Income from real estate, Ip		НВ	K	2964	Revenue reserves from the transitional BilMoG provisions (reversal of write-downs of tangible fixed assets)
		R 2761 -69 F 2770	Income from real estate, Ip		НВ	К	2965	Revenue reserves from the transitional BilMoG provisions (reversal of write-downs of long-term financial assets)
		R 2771 -79 F 2780 R 2781	Income from real estate, lp		НВ	К	2966	Revenue reserves from the transitional BilMoG provisions (reversal of special tax-
		-89	Income from real estate, lp		НВ	К	2967	allowable reserves) Deferred taxes (revenue reserves credit balance) from items taken directly to equity
ubscribed capital	к	-99 2900	Subscribed capital		НВ	К	2968	Deferred taxes (revenue reserves debit balance) from
remaining members of co-operatives	K		Paid-up shares of remaining members of co-operatives Paid-up shares of withdrawing		НВ	К	2969	items taken directly to equity Deferred income (revenue reserves debit balance) from
members of co- operatives		2302	members of co-operatives	Profit/loss carry-	_	K	2970	items taken directly to equity Retained profits brought
cancelled shares of	K		Paid-up shares of co- operatives, cancelled shares	forward			5 2075	forward before appropriation of net profit
emaining members of co-operatives	K		Unpaid and due shares in co- operatives, recorded Contra account for unpaid and due shares in co-operatives,	Profit/loss carryforward before appropriation			F 2975	Retained profits brought forward before appropriation of net profit (with breakdown for statement of changes in capital accounts)
ubscribed capital	К	2908	recorded Capital increase from reserves or retained earnings				F 2977	Accumulated losses brought forward before appropriation o
reasury shares	K	2909	Purchased treasury shares					net profit (with breakdown for statement of changes in capital
Uncalled outstanding ontributions		2910	Unpaid uncalled contributions to subscribed capital (reported as liability, deducted from subscribed capital on the face of the balance sheet)	Profit/loss carry- forward		К	2978	accounts) Accumulated losses brought forward before appropriation of net profit
Capital reserves	K	2920	Capital reserves	Carried forward	-		R 2979	
	К	2925	Capital reserves from issuance of shares above par or notional amount	Special tax- allowable reserves	SB			Special tax-allowable reserves, untaxed reserves Untaxed reserves under section
	K	2926	Capital reserves from issuance of convertible bonds and options to acquire shares		SB		2982	6b EStG Special tax-allowable reserves under R 6.6 EStR
	К	2927	Capital reserves from additional payments as consideration for preferential rights for shares		SB		R 2989	
	К	2928	Other additional capital contributions				2990	Special tax-allowable reserves, accelerated tax depreciation and write-downs
	К	2929	Supplementary calls (contra account 1299)	Other special	SB		R 2993 2995	Adjustment item for
egal reserve Reserve for shares in	K		Legal reserve Reserve for shares in a parent	reserves Special tax-			2997	withdrawals, s. 4g EStG Special tax-allowable reserves
parent or majority nvestor			or majority investor	allowable reserves Special reserve for	НВ		2999	under section 7g(5) EStG Special reserves for investment
Other revenue eserves	K		Other revenue reserves (cooperatives)	investment grants and subsidies				grants and subsidies
eserves provided or by the articles of essociation eserves	K		Reserves provided for by the articles of association Collectively held reserves (with					
			breakdown for statement of changes in capital accounts)					
Other revenue reserves	К	2960	Other revenue reserves					
	K		Other revenue reserves from the purchase of treasury shares					
	K	2962	Equity component of reversals of write-downs					

Balance sheet / profit and lost item	Program linkage	3 Outside Capital Accounts	Balance sheet / profit and lost item	Program linkage	Οι	3 utside Capital Accounts
ncrease in pension		3000 Provisions for pensions and	Bonds		3130	– due after more than 5 years
rovisions		similar obligations	Liabilities to financial		3150	Liabilities to banks
		3005 Provisions for pensions and	institutions or Cash-			
		similar obligations to	in-hand, central			
		shareholders or related parties	bank balances, bank			
		(10% capital investment)	balances and			
crease in pension	HB	3009 Provisions for pensions and	cheques		2454	1 2012 4
ovisions or Excess plan assets over		similar obligations for offsetting against long-term				– due within 1 year
ension liability		assets in accordance with				– due between 1 and 5 years
1131011 liability		section 246(2) HGB				– due after more than 5 years
crease in pension		3010 Provisions for direct			3180	Liabilities to banks under
ovisions		commitments				instalment credit agreements
		3011 Provisions for subsidy			3181	– due within 1 year
		obligations for pension funds			3190	– due between 1 and 5 years
		and life insurances			3200	– due after more than 5 years
		3015 Provisions for obligations			3210	Liabilities to banks, for residua
		similar to pensions				term differentiation (balance
ovisions for taxes		3020 Provisions for taxes				sheet accounting only)
		R 3030	Liabilities to financial		3249	Contra account 3150-3209 if
			institutions			accounts 3210-3248 are
		3035 Provision for trade tax, section 4(5b) EStG				allocated
		·	Advance payments		3250	Payments received on account
		3040 Provision for corporate income tax	received on orders			of orders (liabilities)
				U	AM 3260	Tax-paid payments received o
		3050 Provisions for taxes for tax deferral (BStBK)				account of orders, 7% VAT
-f	НВ	, ,				(liabilities)
eferred tax bilities	LHB	3060 Allowances for deferred tax liabilities			R 3261	
bilities	НВ				-64	
	LHB	3065 Deferred tax liabilities			R 3270	
her provisions		3070 Other provisions			R 3271	
		3074 Provisions for personnel		U	AM 3272	Tax-paid payments received o
		expenses				account of orders, 19% VAT
		3075 Provisions for maintenance				(liabilities)
		expenses deferred to the first			R 3273	
		three months of the following			-74	
		year			3280	Payments received on account
		3076 Long-term provisions for long-				of orders – due within 1 year
		term obligations comparable to post-employment benefits			3284	- due between 1 and 5 years
ther provisions or	НВ	3077 Long-term provisions for long-			3285	– due after more than 5 years
cess of plan assets		term obligations comparable to	Accounts payable or		S 3300	Trade payables
er pension liability		post-employment benefits for	Other assets			
e. pension nasinty		offsetting with long-term			R 3301	Trade payables
		assets under s. 246(2) of the			-03	
		HGB		EÜR	F 3305	Trade payables at general VAT
ther provisions		3079 Provisions for vacation pay				rate (cash basis accounting)
		3085 Provisions for environmental		EÜR	F 3306	Trade payables at reduced VA
		remediation and waste disposal				rate (cash basis accounting)
		expenses		EÜR	F 3307	Trade payables, no input tax
		3090 Provisions for warranties			. 5507	(cash basis accounting)
		(contra account 4790)		EÜR	F 3309	Contra account 3305-3307 if
	НВ	3092 Provisions for expected losses				payables are classified by tax
		from executory contracts				rates (cash basis accounting)
		3095 Provisions for period-end	Accounts payable or		F 3310	Trade payables, no separate
		closing and audit costs	Other assets			receivables/payables
		3096 Provisions for record retention				accounting
		obligations		EÜR	F 3334	Trade payables for investment
	НВ	3098 Provisions for internal expenses				section 4(3) EStG
		under section 249(2) HGB (old			F 3337	- due between 1 and 5 years
		version)			F 3338	- due after more than 5 years
		3099 Provisions for environmental	Other liabilities to			Trade payables to
		protection	shareholders or		. 33 10	shareholders/partners
nds		3100 Non-convertible bonds	Other assets or			• •
		3101 – due within 1 year	Other receivables			
		3105 – due between 1 and 5 years	from shareholders or			
		3110 – due after more than 5 years	Receivables from			
		•	shareholders			
		3120 Convertible bonds			F 3341	– due within 1 year
		3121 – due within 1 year			F 3345	- due between 1 and 5 years
		3125 – due between 1 and 5 years				- due after more than 5 years
	1 1		[1	1	. 55 .0	

Balance sheet / profit and lost item	Program linkage	Outsi	3 de Capital Accounts	Balance sheet / profit and lost item	Program linkage	Οι	3 utside Capital Accounts
Accounts payable or Other assets		34	ontra account 3335-3348, 420-3449, 3470-3499 if located to payables account	Other liabilities		3560	– due after more than 5 years Loans
Liabilities on bills			ills payable				due within 1 yeardue between 1 and 5 years
accepted and drawn			due within 1 year ills payable – due between 1				- due after more than 5 years Other liabilities, for residual
		ar F 3390 Bi	nd 5 years ills payable – due after more			3599	term differentiation (balance sheet accounting only) Contra account 3500-3569 and
Liabilities to affiliated companies		3400 Li	nan 5 years abilities to affiliated				3640-3658 if accounts 3570- 3598 are allocated
or Receivables from affiliated companies			ompanies			3610	Consignment goods accounts Credit card settlements
			due within 1 year			3611	Liabilities to project consortiums
		3410 -	due between 1 and 5 years due after more than 5 years rade payables to affiliated		EÜR	3612	Neutralization of items recognized in expenses for
		cc	ompanies due within 1 year		EÜR	3613	section 4(3) EStG Items recognized in equity for section 4(3) EStG
			due between 1 and 5 years due after more than 5 years	Other liabilities or Other assets		3620	Profit drawdown account of silent partners
Liabilities to companies in which			abilities to other long-term vestees and investors			3630	Other allocation accounts (interim accounts)
an interest is held or Receivables from other long-term					SB		Liabilities to company/joint ownership
investees and investors				Other liabilities Other liabilities to			Other liabilities refunds by co- operatives Liabilities to GmbH
			due within 1 year due between 1 and 5 years	shareholders			shareholders
			due after more than 5 years				due within 1 yeardue between 1 and 5 years
			rade payables to other long- erm investees and investors				- due after more than 5 years
		F 3471 –	due within 1 year due between 1 and 5 years	Liabilities to general partners or		3645	Liabilities to general partners
			due after more than 5 years	Receivables to general partners			
Other liabilities			ther liabilities				– due within 1 year
			due within 1 year				- due between 1 and 5 years
			due between 1 and 5 years	Liabilities to limited			 due after more than 5 years Liabilities to limited partners
	EÜR	3509 O 11	due after more than 5 years ther liabilities, under section 1(2) sentence 2 EStG for ection 4(3) EStG	partners or Receivables to limited and atypical		3030	Liabilities to illilited partilers
Other liabilities to shareholders			abilities to nareholders/partners	silent partners		3651	– due within 1 year
3 idi cholacis			due within 1 year			3652	– due between 1 and 5 years
			due between 1 and 5 years			3653	– due after more than 5 years
		3519 Li	due after more than 5 years abilities to	Other liabilities to shareholders			Liabilities to silent partners
			nareholders/partners for utstanding distributions				due within 1 yeardue between 1 and 5 years
Other liabilities		3520 Lo	oans by typical silent partners			3658	– due after more than 5 years
			due within 1 year due between 1 and 5 years	Other assets		3695	Allocation account for prepayments if posted via
			due after more than 5 years				payables account
		3530 Lo	oans by atypical silent partners	Other liabilities			Liabilities from taxes and levies
			due within 1 year				due within 1 yeardue between 1 and 5 years
			due between 1 and 5 years				- due after more than 5 years
			due after more than 5 years rofit-participation loans				Payroll liabilities
			due within 1 year			3725	Liabilities for amounts withheld
			due between 1 and 5 years			2722	from employees
		3547 -	due after more than 5 years			3/26	Payables to tax authorities for construction withholding tax to
			ecurity deposits received				be remitted
			due within 1 year	Other liabilities or		3730	Wage and church tax payables
		3554 –	due between 1 and 5 years	Other assets			

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Balance sheet / profit and lost item	Program linkage	3 Outside Capital Accounts	Balance sheet / profit and lost item	Program linkage	3 Outside Capital Accounts
Other liabilities or Other assets		3740 Social security liabilities	Other liabilities		S 3818 VAT on supplies of other good: and services/cost-plus contracts taxable in another EU
		3741 – due within 1 year			country
		3750 – due between 1 and 5 years	Other liabilities or		S 3819 VAT from acquisition as last
		3755 – due after more than 5 years 3759 Expected contributions owed	Uther assets		purchaser in a triangular
		social security funds	10		transaction
Other liabilities		3760 Liabilities from taxes withheld		U	F 3820 VAT prepayments
		(investment income tax and		U	F 3830 VAT prepayments 1/11
		solidarity surcharge, church ta	11		R 3831
		on investment income tax) for open distribution		U	F 3832 Back taxes, VAT return line 65
		3761 Excise duties payable		U	R 3833
		3770 Liabilities from capital-forming	a		S 3834 VAT on intra-European Union acquisition of new vehicles
		payment arrangements			from suppliers without VAT
		3771 – due within 1 year			identification number
		3780 – due between 1 and 5 years			S 3835 VAT under section 13b UStG
		3785 – due after more than 5 years			R 3836
		3786 Issued gift tokens			S 3837 VAT under section 13b UStG,
Other liabilities or		3790 Payroll allocation			19%
Other assets					R 3838
	EÜR	3791 Payroll allocation, section 11(2	2)		S 3839 VAT withdrawal of goods from a VAT warehouse
	EÜR	EStG for section 4(3) EStG			
	EUK	3796 Social security liabilities (section 4(3) EStG)			3840 VAT, current year 3841 VAT, previous year
Other liabilities		S 3798 VAT on electronic services			3845 VAT, earlier years
other habilities		taxable in another EU country	,		3850 Acquisition tax deferred until
		3799 Tax payments to mini one-sto		U	F 3851 Incorrect or invalid invoiced
		shop (MOSS) on electronic			taxes, VAT return line 69
		services taxable in another EU	Other liabilities		3854 Tax payments to other countrie
Oale and the lettlet and an		country			3860 Liabilities from VAT advance
Other liabilities or Other assets		S 3800 VAT			payments
o tinei dosoto		S 3801 VAT, 7%	Other liabilities or		S 3865 VAT due in following period
		S 3802 VAT on intra-European Union	Other assets		(sections 13 (1) no. 6, 13b (2) UStG)
		acquisitions	Prepaid expenses		3900 Deferred income
		R 3803	- "Other accounts" -		3950 Deferrals of intra-period flat-
		S 3804 VAT on intra-European Union			rate depreciation charges for
		acquisitions, 19%			management accounting
		R 3805			analysis
		S 3806 VAT, 19%			
		S 3807 VAT on intra-European Union supplies of goods and service: subject to domestic taxation			
		S 3808 VAT on intra-European Union			
		supplies of goods and services subject to domestic taxation,			
		19%			
		S 3809 VAT on intra-European Union acquisitions, no input tax			
Provisions for taxes or Other assets		deduction S 3810 VAT not due			
	U	S 3811 VAT not due, 7%			
		S 3812 VAT not due on intra-Europea	an		
		Union supplies of goods and services subject to domestic taxation			
		R 3813			
	U	S 3814 VAT not due on intra-Europea Union supplies of goods and services subject to domestic taxation, 19%	an		
		R 3815			
	U	S 3816 VAT not due, 19%			
Other liabilities		S 3817 VAT on supplies of goods and services taxable in another EU country			

Balance sheet / profit and lost item	Program linkage		4 Revenues	Balance sheet / profit and lost item	Program linkage		4 Revenues
Sales	U	AM 4100 -04	Sales (free text) Tax-exempt sales, section 4 no. 8 ff. UStG Tax-exempt sales under section 4 no. 12 UStG (rental and	Sales	U	AM 4335	Revenue from supplies of mobile telephony devices, tablet computers, game consoles and integrated circuits for which the recipient bears
	U	AM 4110	leasing) Other tax-exempt sales, domestic		U	AM 4336	VAT under s. 13b UStG Revenue from other services taxable in another EU country,
	U	AM 4120	Tax-exempt sales, section 4 no. 1a UStG		U	ΔM 4337	for which the recipient bears tax liability Revenue from services for
	U		Tax-exempt intra-European Union deliveries, section 4 no. 1b UStG			AIVI +337	which the recipient bears the tax liability under section 13b UStG
	U	AM 4130	Deliveries by first purchaser in triangular transactions (EU), section 25 b(2) UStG		U	AM 4338	Revenue from services taxable in a third country, not subject to domestic taxation
	U	AM 4135	Tax-exempt intra-European Union deliveries of new vehicles to purchasers without VAT identification number		U	AM 4339	Revenue from services taxable in another EU country, not subject to domestic taxation
	U	AM 4136	Revenue, ss. 25 and 25a UStG, 19% VAT		U	-49	Revenue, 16% VAT
		R 4137 4138	Revenue, ss. 25 and 25a UStG,		U	-09	Revenue, 19% VAT
	U	AM 4139	no VAT Revenue from travel services, s. 25(2) UStG, tax-exempt			R 4411 -48	
	U		Tax-exempt offshore sales, etc. Other tax-exempt sales (e.g.		U	AM 4449	Revenue from electronic services subject to domestic taxation, 19% VAT
	U	AM 4160	section 4 nos. 2-7 UStG) Tax-exempt sales without input			4499	Incidental income (related to purchases)
	U	AM 4165	tax deduction, part of total sales, section 4 UStG Tax-exempt sales without input			4500	Special business income, remuneration for work performed
			tax deduction, part of total sales Revenue taxed at average rates			4501	Special business income, rental/lease income
		R 4182 -83	under section 24 UStG				Special business income, interest income
	U		Revenue of VAT-exempt small business as defined by section 19(1) UStG				Special business income, liability compensation Special business income,
	U	AM 4186	Revenue from gaming machines, 19% VAT			4505	pension payments Special business income, other special business income
		R 4187 -88		Sales			Revenue from waste recycling Revenue from empties
	U		Revenue Revenue, 7% VAT				Commission revenue
	U		Revenue from intra-European Union supplies of goods and services subject to domestic		U	AM 4564	Tax-exempt commission revenue, section 4 no. 8 ff. UStG Tax-exempt commission
	U		Revenue from intra-European Union supplies of goods and		U	AM 4566	revenue, section 4 no. 5 UStG Commission revenue, 7% VAT
		4320	services subject to domestic taxation, 19% VAT Revenue from supplies of		U	R 4567 -68 AM 4569	Commission revenue, 19% VAT
		R 4330	goods and services taxable in another EU country			4570	Other income from commissions, licences and patents
	U	4331	Revenue from taxable electronic services in another EU country		U	R 4571 -73 AM 4574	Other income from
		R 4332 -34	·			7	commissions, licences and patents, tax-exempt, s. 4(8) ff. UStG

Balance sheet / profit and lost item	Program linkage	4 Revenues	Balance sheet / profit and lost item	Program linkage		4 Revenues
Sales	U	AM 4575 Other income from commissions, licences and patents, tax-exempt, s. 4(5) UStG	Other operating income		R 4657 -58 4659	Non-cash other services, no VAT
	U	AM 4576 Other income from commissions, licences and patents, 7% VAT		U	-66	Non-cash other services, 19% VAT
		R 4577			R 4667 -69	
	U	-78 AM 4579 Other income from		U		Non-cash benefits (goods), 7% VAT
	EÜR	commissions, licences and patents, 19% VAT		U	AM 4676	Non-cash benefits (goods), 7% VAT
	EUK	4580 Statistical account, revenue a general VAT rate (cash basis accounting)	t		R 4677 -78	
	EÜR	4581 Statistical account, revenue a reduced VAT rate (cash basis	t			Non-cash benefits (goods), no VAT
	EÜR	accounting) 4582 Statistical account, tax-exemp	ot	U	-84	Non-cash benefits (goods), 19% VAT
		and untaxed revenue (cash		U	R 4685	Non-cash benefits, 19% VAT
	EÜR	basis accounting) 4589 Contra account 4580-4582 if			-87	Non-cash benefits, 15% VAT
		revenue is classified by tax			R 4688	
		rates (cash basis accounting)				Non-cash benefits, no VAT
Other operating income		4600 Non-cash withdrawals	Sales			Untaxed sales (internal sales) VAT reimbursements, e.g.
		4605 Withdrawal of items, no VAT R 4608			1600	under s. 24 UStG Taxes directly related to sales
		-09				Sales allowances
	U	AM 4610 Withdrawal by business owne -15 for non-business purposes (goods), 7% VAT	er	U	AM 4701	Sales allowances on tax- exempt sales under section 4 no. 8 ff. UStG
	U	AM 4616 Withdrawal by business owne for non-business purposes (goods), 7% VAT	er	U	AM 4702	Sales allowances on tax- exempt sales under section 4 no. 2-7 UStG
		R 4617 -18 4619 Withdrawal by business owne	ar .	U	AM 4703	Sales allowances on other tax- exempt sales without input tax deduction
		for non-business purposes (goods), no VAT		U	AM 4704	Sales allowances on other tax- exempt sales with input tax
	U	AM 4620 Withdrawal by business owne -26 for non-business purposes (goods), 19% VAT R 4627		U	AM 4705	deduction Sales allowances on tax- exempt sales under section 4
	U	-29 AM 4630 Use of items for non-business	_	U	AM 4706	no. 1a UStG Reductions in revenue for tax-
	U	-35 purposes, 7% VAT AM 4636 Use of items for non-business				free intra-community triangular transactions as per Sect. 25b (2, 4) of the German VAT Act
		purposes, 7% VAT 4637 Use of items for non-business	s	U	AM 4710 -11	(UStG) Sales allowances, 7% VAT
		purposes, no VAT 4638 Use of items for non-busines: purposes, no VAT (use of	5		R 4712 -19	
		telephone) 4639 Use of items for non-business	5	U		Sales allowances, 19% VAT
		purposes, no VAT (use of vehicles)			R 4722 R 4723	
	U	AM 4640 Use of items for non-business -44 purposes, 19% VAT	s	U		Sales allowances on tax- exempt intra-European Union
	U	AM 4645 Use of items for non-business purposes, 19% VAT (use of vehicles)	s	U	AM 4725	deliveries Sales allowances on intra-
	U	AM 4646 Use of items for non-business purposes, 19% VAT (use of	5			European Union supplies of goods and services subject to domestic taxation, 7% VAT
		telephone) R 4647		U	AM 4726	Sales allowances on intra- European Union supplies of
	U	-49 AM 4650 Non-cash other services, 7% -55 VAT			4777	goods and services subject to domestic taxation, 19% VAT
	U	AM 4656 Non-cash other services, 7% VAT			4/2/	Sales allowances on supplies of goods and services taxable in another EU country

Balance sheet / profit and lost item	Program linkage		4 Revenues	Balance sheet / profit and lost item	Program linkage		4 Revenues
Sales	U		sh discounts granted sh discounts granted, 7% VAT	Increase or reduction in inventory of construction work in progress			Inventory changes – construction contracts in progress
	U	-35	sh discounts granted, 19% T	Increase or reduction in inventory of audit work in progress		4818	Inventory changes – orders in progress
	U	sup	sh discounts granted for oplies of cell phones, etc. for	Other own work capitalised	GK		Other own work capitalised Other own work capitalised
		goo	ich the recipient of ods/services is liable for VAT rsuant to section 13b(2) (10)		НВ	4825	(borrowing costs attributable to cost of sales) Own work capitalised to
	U	S/AM 4741 Cas goo	sh discounts granted for ods and services for which erecipient bears the tax	Other operating income		4830	produce internally generated intangible fixed assets Other operating income
	U	S/AM 4742 Cas	oility under section 13b UStG sh discounts granted on renue from other services	Sales			Other operating income from affiliated companies Other incidental income
		for tax	able in another EU country, which the recipient bears liability	Other operating income	U	AM 4834	Other regular operating income, 16% VAT Other regular operating income
	U	exe	es discounts granted on tax- empt intra-European Union iveries, section 4 no. 1b UStG		U	AM 4836	Other regular operating income, 19% VAT Other regular non-operating
		intr of g	sh discounts granted on ra-European Union supplies goods and services subject domestic taxation				income Reimbursed input tax, other countries
	U	S/AM 4746 Cas intr of g	sh discounts granted on ra-European Union supplies goods and services subject domestic taxation, 7% VAT		U	4840	Other infrequent income Currency translation gains Other regular operating income tax-exempt, section 4 no. 8 ff UStG
	U	intr of g	sh discounts granted on ra-European Union supplies goods and services subject domestic taxation, 19% VAT		U		Other regular operating income tax-exempt, e.g. section 4 nos. 2-7 UStG Income from remeasurement of
	U	R 4749	lume discounts granted, 7%		U	AM 4844	cash funds Revenue from sales of tangible fixed assets, tax-exempt, section 4 no. 1a UStG (book
	U	R 4752 -59 AM 4760 Vol	lume discounts granted, 19%		U	AM 4845	gain) Revenue from sales of tangible fixed assets, 19% VAT (book
		-61 VAT R 4762 -68				R 4846 4847	gain) Currency translation gains (not s. 256a HGB)
	U	4770 Reb AM 4780 Reb -81	lume discounts granted bates granted bates granted, 7% VAT		U	AM 4848	Revenue from sales of tangible fixed assets, tax-exempt, section 4 no. 1b UStG (book gain)
	U	R 4782 -89 AM 4790 Reb -91	bates granted, 19% VAT				Revenue from sales of tangible fixed assets (book gain) Revenue from sales of
		R 4792 -99					intangible fixed assets (book gain) Revenue from sales of long-
in finished goods inventories and work in progress		4800 Inve	entory changes – finished ods		GK		term financial assets (book gain) Revenue from sales of long-
, in progress		god				.532	term financial assets, section 3 no. 40 EStG/section 8b(2) KStG (book gain)
			entory changes – services in ogress			4855	Disposals of tangible fixed assets (net carrying amount for book gain)

Balance sheet / profit and lost item	Program linkage		4 Revenues	Balance sheet / profit and lost item	Program linkage		4 Revenues
Other operating income			Disposals of intangible fixed assets (net carrying amount for book gain)	Other operating income			Income from reduction in specific valuation allowances on receivables
		4857	Disposals of long-term financial assets (net carrying amount for book gain)			4925	Income from recoveries of receivables previously written off
	GK	4858	Disposals of long-term financial assets, section 3 no. 40 EStG/section 8b(2) KStG (net				Income from reversal of tax reserve under s. 6b(3) EStG Income from reversal of tax
Sales		4860	carrying amount for book gain) Income from real estate		SB	4929	reserve under s. 6b(10) EStG Income from reversal of
	U	AM 4861	Rental and lease income, VAT- exempt s. 4 no. 12 UStG				replacement reserve under R.6.6 EStR
	U	AM 4862	Rental and lease income, 19% VAT			4930	Income from reversal of provisions
		R 4863 -64				4932	Income from remission of liabilities
	EÜR U	AM 4865	Revenue from sales of current assets, 19% VAT, section 4(3)			4935	Income from reversal of tax reserve
	EÜR U	AM 4866	sentence 4 EStG Revenue from sales of current			R 4936	Income from reversal of
			assets, VAT-exempt, section 4 no. 8 ff UStG in conjunction		SB		accelerated tax depreciation Income from reversal of tax
			with section 4(3) sentence 4 EStG			R 4939	reserve under s. 4g EStG
	EÜR UGK	AM 4867	Revenue from sales of current assets, VAT-exempt, section 4				Allocated other non-cash
			no. 8 ff UStG in conjunction with section 4(3) sentence 4		U	AM 4941	benefits (excluding goods) Non-cash benefits, 7% VAT
			EStG, section 3 no. 40 EStG/section 8b(2) KStG			R 4942	(goods)
	EÜR	4869	Revenue from sales of current assets under section 4(3) sentence 4 EStG		U	-44 AM 4945	Non-cash benefits, 19% VAT
Other operating income		4900	Income from disposal of fixed assets			4946	(goods) Allocated other non-cash benefits
	GK	4901	Income from disposal of shares in corporations (long-term financial assets), section 3 no.		U	AM 4947	Allocated other non-cash benefits from provision of car, 19% VAT
		4905	40 EStG/section 8b(2) KStG Income from disposal of current assets (excluding inventories)		U		Allocated other non-cash benefits, 19% VAT Allocated other non-cash
	GK	4906	Income from disposal of			4960	benefits, no VAT Prior - period income
			current assets (excluding inventories), section 3 no. 40 EStG/section 8b(2) KStG			4970	Insurance recoveries and compensation payments
		4910	Income from reversal of write- downs of tangible fixed assets			4972	Refunds Act on Reimbursement of Employers' Expenses (AAG)
		4911	Income from reversal of write-		GK		Investment subsidies (taxable) Investment grants (tax-exempt)
		4912	downs of intangible fixed assets Income from reversal of write- downs of long-term financial		GK		Tax-exempt income from reversal of tax reserves
	GK	4913	assets Income from reversal of write-		GK		Other tax-exempt operating income
			downs of long-term financial assets, section 3 no. 40 EStG/section 8b(3) sentence 8				Income from capitalisation of assets acquired free of charge Reimbursements, refunds and
	GK	4914	KStG Income from reversal of write- downs, section 3 no. 40 EStG/section 8b(2) KStG	Sales		4992	credit entries relating to prior periods Income from administrative expense allocations
		4915	Income from reversal of write- downs of current assets excluding inventories				expense unocutions
	GK	4916	Income from reversal of write- downs of current assets, section 3 no. 40 EStG/section 8b(3) sentence 8 KStG				
		4920	Income from reduction in global valuation allowances on receivables				

Balance sheet / profit and lost item	Program linkage	5 Operating Expenditure	Balance sheet / profit and lost item	Program linkage	C	5 Operating Expenditure
Cost of raw materials, consumables and supplies, and of purchased merchandise		5000 Cost of raw materials, consumables and supplies, and of purchased merchandise	Cost of raw materials, consumables and supplies, and of purchased merchandise		5200	Cost of merchandise
		5100 Raw materials, consumables and supplies			-09	Cost of merchandise, 7% input tax
		AV 5110 Cost of raw materials, -19 consumables and supplies, 7%			R 5310 -48	
		input tax R 5120 -29				Cost of merchandise without input tax deduction
		AV 5130 Cost of raw materials, -39 consumables and supplies, 19% input tax	5			Cost of merchandise, 19% input tax
	U	R 5140 -59 AV 5160 Cost of raw materials,		U		Intra-European Union acquisitions, 7% input tax and 7% VAT
		consumables and supplies, intra-European Union acquisitions, 7% input tax and		U		Intra-European Union acquisitions, 19% input tax and 19% VAT
	U	7% VAT R 5161 AV 5162 Cost of raw materials,		U	AV 5430	Intra-European Union acquisitions, no input tax and 7% VAT
		 -63 consumables and supplies, intra-European Union acquisitions, 19% input tax and 19% VAT 		U	R 5431 -34 AV 5435	
		R 5164 -65			R 5436	19% VAT
	U	AV 5166 Cost of raw materials, consumables and supplies, intra-European Union acquisitions, no input tax and 7% VAT		U	-39	Intra-European Union acquisition of new vehicles from supplier without VAT
	U	AV 5167 Cost of raw materials, consumables and supplies, intra-European Union acquisitions, no input tax and			R 5441 -49	identification number, 19% input tax and 19% VAT
		19% VAT R 5168			R 5500 -04	
		-69 AV 5170 Cost of raw materials, consumables and supplies, 5.5% input tax				Cost of merchandise, 5.5% input tax
		AV 5171 Cost of raw materials, consumables and supplies,			-49	Cost of merchandise, 10.7% input tax
		10.7% input tax R 5172		U		Tax-exempt intra-European Union acquisitions Cost of merchandise in a third
	U	-74 AV 5175 Cost of raw materials, consumables and supplies from a VAT warehouse, s. 13a UStG,	ı		5552	country, taxable Acquisition by 1st purchaser in a triangular transaction
	U	7% input tax and 7% VAT AV 5176 Cost of raw materials, consumables and supplies from a VAT warehouse, s. 13a UStG, 19% input tax and 19% VAT	1	U	AV 5553 R 5554	Purchase of merchandise as last purchaser in a triangular transaction, 19% input tax and 19% VAT
		R 5177 -88			-57	Cost of merchandise in another
	U	AV 5189 Cost of raw materials, consumables and supplies as last purchaser in a triangular transaction, 19% input tax and		U	5559	EU country, taxable Tax-exempt imports Merchandise from a VAT
		19% VAT 5190 Fuels (production)			D FFC1	warehouse, section 13a UStG, 7% input tax and 7% VAT
		AV 5191 Fuels (production), 7% input ta: AV 5192 Fuels (production), 19% input	×	U	R 5561 -64 AV 5565	Merchandise from a VAT
		tax R 5193			3333	warehouse, section 13a UStG, 19% input tax and 19% VAT
		-98	<u> </u>			

Cost of pay occurrentles and supplies, and of purchased mechanics of the supplies and of purchased mechanics and supplies, and of purchased mechanics of the supplies and of purchased mechanics of t	Balance sheet / profit and lost item	Program linkage	5 Operating Expenditure	Balance sheet / profit and lost item	Program linkage	O	5 perating Expenditure
So to Non-indeputable input tax, 75 It seeds 1-99 1-99 1-98 1-98 1-99 1-98 1-98 1-99 1-98 1-98	materials, consumables and supplies, and of purchased		-69	materials, consumables and supplies, and of purchased	U	·	cost of raw materials, consumables and supplies, taxable intra-European Union acquisitions, 19% input tax and
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cost of raw materials, consumables and supplies, 19% input tax R 5739 -40 -87 S/AV 5788 Cash discounts received on cost of raw materials, consumables and supplies, 10.7% input tax			input tax				materials, consumables and
R 5739 consumables and supplies, -40 10.7% input tax			cost of raw materials, consumables and supplies, 19	%		-87 S/AV 5788	
			R 5739				consumables and supplies,

Balance sheet / profit and lost item	Program linkage	5 Operating Expend	diture	Balance sheet / profit and lost item	Program linkage	C	5 Operating Expenditure
Cost of raw materials, consumables and supplies, and of purchased		AV 5790 Rebates receive -91	ed, 19% input tax	Cost of purchased services	U	AV 5923 R 5924	Other services supplied by a contractor in another EU country, 19% input tax and 19% VAT
merchandise	U	AV 5792 Cash discounts cost of raw mat consumables a	terials,		U	-26	Services supplied by foreign contractor, 19% input tax and 19% VAT
		last purchaser i transaction, 199			U	R 5927 -29 AV 5930	Construction services supplied
	U	19% VAT AV 5793 Cash discounts purchase of me last purchaser i	erchandise as n a triangular			R 5931 -32	by domestic contractor, no input tax, 7% VAT
		19% VAT S/AV 5794 Cash discounts input tax	% input tax and received, 5.5%		U	AV 5933	Other services supplied by a contractor in another EU country, no input tax and 7% VAT
		R 5795 S/AV 5796 Cash discounts	received 10.7%			R 5934	VAI
		input tax R 5797	Teceived, 10.770		U	AV 5935	Services supplied by foreign contractor, no input tax, 7% VAT
		S/AV 5798 Cash discounts cost of raw mat consumables a	terials,			R 5936 -39	
		5.5% input tax R 5799	а зарржез,		U		Construction services supplied by domestic contractor, no input tax, 19% VAT
		5800 Delivery costs				R 5942	
		5820 Empties			l u		Other services supplied by a
		5840 Customs and in 5860 Allocated mate	rial costs (contra			AV 3343	contractor in another EU country, no input tax and 19% VAT
		account 5000-9 5880 Changes in inve materials, consi	entories of raw		U	R 5944 AV 5945	Services supplied by foreign
		supplies, and o merchandise	•				contractor, no input tax, 19% VAT
		5881 Changes in inver	chandise			R 5947 -49	
		5885 Changes in inverse materials, consist supplies	umables and			S/AV 5950	Cash discounts received on services for which recipient bears tax liability under section
Cost of purchased services		5900 Purchased servi			U	S/AV 5951	13b UStG Cash discounts received on services for which recipient
		tax R 5907					bears tax liability under section 13b UStG, 19% input tax and 19% VAT
		AV 5908 Purchased servi	•			R 5952	
	U	5909 Purchased serv AV 5910 Construction se by domestic co input tax and 7	ervices supplied ntractor, 7%			5/AV 5953	Cash discounts received on services for which recipient bears tax liability under section 13b UStG, no input tax, with VAT
		R 5911 -12			U	S/AV 5954	Cash discounts received on services for which recipient
	U	AV 5913 Other services of contractor in are country, 7% inputed VAT	nother EU				bears tax liability under section 13b UStG, no input tax, 19% VAT
		R 5914				R 5955	
	U	AV 5915 Services supplie contractor, 7%				-59 5960	Services under s. 13b UStG, with input tax deduction
		7% VAT R 5916				5965	Services under s. 13b UStG, without input tax deduction
	U	-19 AV 5920 Construction se -21 by domestic co			GK		Purchased services (rent/lease for movable property)
		input tax and 1 R 5922			GK	5975	Purchased services (rent/lease for immovable property)

Balance sheet / profit and lost item	Program linkage	5 Operating Expenditure	Balance sheet / profit and lost item	Program linkage	5 Operating Expenditure
Balance sheet / profit and lost item Cost of purchased services	Program linkage	Operating Expenditure 5980 Purchased services (recompense for rights and licences)	Balance sheet / profit and lost item	Program linkage	5 Operating Expenditure

Balance sheet / profit and lost item	Program linkage	6 Operating Expenditure	Balance sheet / profit and lost item	Program linkage	6 Operating Expenditure
Wages and salaries		6000 Wages and salaries 6010 Wages 6020 Salaries 6024 Managing director salaries of	Wages and salaries		6079 Expenses from change in provisions for vacation pay for marginal part-time workers 6080 Capital-forming payments
		shareholders of limited liability company (GmbH)			6090 Travel expense reimbursement – home/workplace
	K	6026 Management bonuses paid to shareholder managers 6027 Managing director salaries	Social security, post- employment and other employee		6100 Social security, post- employment and other employee benefit costs
	G	6028 Remuneration of salaried partners, section 15 EStG (corresponds to special	benefit costs		6110 Statutory social security expenses
	К	business income) 6029 Management bonuses paid to employees		G	6118 Statutory social security expenses for salaried partners, section 15 EStG (corresponds
		6030 Casual labour wages 6035 Wages for marginal part-time			to special business income) 6120 Contributions to occupational health and safety agency
		work 6036 Flat-rate taxes for marginal part-time workers			6130 Voluntary social benefits not subject to wage tax
		6037 Flat-rate taxes for shareholder managers			6140 Post-employment benefit costs 6147 Flat-rate tax on other benefits (e.g. direct insurance policies)
	G	6038 Flat-rate taxes for salaried partners, section 15 EStG (corresponds to special business income)		G	6148 Post-employment benefit costs of salaried partners, section 15 EStG (corresponds to special business income)
		6039 Flat-rate taxes for employees 6040 Flat-rate tax on casual labour wages			6149 Post-employment benefit costs for shareholder managers
		6045 Tips			6150 Pension funds
		6050 Salaries of spouses			6160 Employee benefit expenses 6170 Other social security costs
		6060 Voluntary social benefits subject to wage tax			6171 Social security contributions for marginal part-time workers
		6066 Voluntary non-cash benefits provided to marginal part-time workers	Of non-current intangible assets and property, plant		6200 Amortisation of intangible fixed assets
		6067 Voluntary non-cash benefits provided to shareholder managers	and equipment	НВ	6201 Amortisation of internally generated intangible fixed
	G	6068 Voluntary non-cash benefits provided to salaried partners, section 15 EStG (corresponds to special business income)			assets 6205 Goodwill amortisation and write-downs
		6069 Flat-rate tax on other benefits (e.g. travel allowances)			6209 Goodwill write-downs 6210 Write-downs of intangible fixed
		6070 Sick pay supplements		НВ	assets 6211 Write-downs of internally
		6071 Non-cash benefits and services provided to marginal part-time workers			generated intangible fixed assets 6220 Depreciation of tangible fixed
		6072 Non-cash benefits and services provided to employees			assets (excluding depreciation of motor vehicles and buildings)
		6073 Non-cash benefits and services provided to shareholder managers			6221 Depreciation of buildings6222 Depreciation of motor vehicles
	G	6074 Non-cash benefits and services provided to salaried partners, section 15 EStG (corresponds			6223 Depreciation of share of building attributable to home office
		to special business income) 6075 Employment agency subsidies			6230 Write-downs of tangible fixed assets
		(credit balances) 6076 Expenses from change in			6231 Write-downs for extraordinary technical and economic wear and tear of buildings
		provisions for vacation pay 6077 Expenses from change in provisions for vacation pay for shareholder-managers			6232 Write-downs for extraordinary technical and economic wear and tear of motor vehicles
	G	6078 Expenses from change in provisions for vacation pay for salaried partners, section 15			6233 Write-downs for extraordinary technical and economic wear and tear of other assets
		EStG (corresponds to special business income)		SB	6240 Write-downs of tangible fixed assets due to special tax rules

Balance sheet / profit and lost item	Program linkage	O	6 perating Expenditure	Balance sheet / profit and lost item	Program linkage	6 Operating Expenditure	
Of non-current intangible assets and property, plant	SB	6241	Accelerated tax depreciation, s. 7g(5) EStG (excluding motor vehicles)	Other operating expenses	K	6312 Rent/expenses for mai two residences (busine 6313 Remuneration of partn	ess owner)
and equipment	SB	6242	Accelerated tax depreciation, s.		, ,	rental and lease of the immovable property	I
	SB	6243	7g(5) EStG (motor vehicles) Reduction in cost in accordance with section 7g(2)		G	6314 Remuneration of partn rental of their immoval property, section 15 ES	ble StG
	SB	6244	EStG (excl. motor vehicles) Reduction in cost in accordance with section 7g(2)		GK	(corresponds to specia business income) 6315 Real property leases	l
	SB	6245	EStG (for motor vehicles) Accelerated tax depreciation under section 7b EStG (new		GK GK	(immovable property) 6316 Leases (immovable pro 6317 Expenses for rented or	
		6250	rental housing) Finance leases		GI.	immovable property the be added back under t	nat must
			Immediate write-off of low- value assets			law 6318 Incidental rental and le expenses, not added b	I
			Depreciation and amortisation of capitalised low-value assets Write-downs of assets		G	trade tax purposes 6319 Remuneration of partn	
			(collective item) Write-downs of capitalised low-			lease of their immovab property, section 15 ES (corresponds to specia	ole StG
Of current assets, to the extent that these		6270	value assets Write-downs of other current assets (if unusually high)			business income) 6320 Heating	
exceed normal depreciation and			assets (ii anasaany mgm)			6325 Gas, electricity, water 6330 Cleaning	
amortisation	SB	6272	Write-downs of current assets due to tax rules (unusually high)			6335 Maintenance of operat premises 6340 Levies for real property	
		6278	Write-downs of raw materials, consumables and			operating purposes 6345 Other occupancy costs	
		6270	supplies/merchandise (if unusually high) Write-downs of finished goods			6348 Espenses for home offi (deductible portion)	ice
		0219	and work in progress (if unusually high)		G	6349 Expenses for home offi deductible portion)	
			Bad debt allowances (if unusually high)			6350 Real estate expenses, of Real estate expenses, roperating	
	U	R 6282	Bad debt allowances, 7% VAT (if unusually high)		GK	6390 Non-cash benefits, don non-tax deductible	nations,
		-84 R 6285			GK	6391 Non-cash benefits, dor for scientific and cultur purposes	I
	U	AM 6286 R 6287	Bad debt allowances, 19% VAT (if unusually high)		GK	6392 Non-cash benefits, dor for charitable purposes	
	GK	-88	Allowances on receivables from		GK	6393 Non-cash benefits, dor for church, religious ar profit purposes	
			corporations classified as long- term investees (if unusually high), s. 3c EStG/ s. 8b(3) KStG		GK	6394 Non-cash benefits, dor to political parties	nations
	К	6291	Allowances on receivables from shareholders and related parties (if unusually high), s. 8b(3) KStG		GK	6395 Non-cash benefits, don to permanent assets (c reserves) of a non-prof foundation	apital
Other operating expenses		6300	Other operating expenses		GK	R 6396 6397 Non-cash benefits, doi	
		6302	Interim account for expenses in another country for which input tax reimbursement is possible			to permanent assets (c reserves) of a church, r or non-proifit foundati	eligious
		6303	Purchased services/third-party services		GK	6398 Non-cash benefits, do to permanent assets (c reserves) of a scientific	capital ,
		6304	Other regular operating expenses			charitable or cultural fo	oundation
	GK		Occupancy costs Rent (immovable property)			6405 Building insurance 6410 Net insurance premiun future pension benefit	I
						6420 Contributions	

Balance sheet / profit and lost item	Program linkage	6 Operating Expenditure	Balance sheet / profit and lost item	Program linkage	6 Operating Expenditure
Other operating expenses		6430 Other levies 6436 Tax-deductible late filing	Other operating expenses	GK	6642 Other business expenses with limited deductibility (non-deductible portion)
	CK	penalties and administrative fines		GK	6643 Small gifts 6644 Non-deductible entertainment
	GK	6437 Non-tax deductible late filing penalties and administrative fines		GK	expenses 6645 Non-deductible business expenses from advertising and
		6440 Disabled persons equalisation levy			corporate hospitality expenses 6650 Employee travel expenses
		6450 Building repairs and maintenance			6660 Employee travel expenses, accommodation costs
		6460 Repairs and maintenance of technical equipment and			6663 Employee travel expenses, cost of travel
		machinery 6470 Repairs and maintenance of other equipment, operating			6664 Employee travel expenses, additional subsistence costs R 6665
		and office equipment 6475 Addition to provision for			6668 Employee mileage reimbursement
		internal expenses 6485 Repairs and maintenance of		G	6670 Business owner travel expenses 6672 Business owner travel expenses
		other equipment 6490 Other repairs and maintenance			(non-deductible portion) 6673 Business owner travel expenses,
		6495 Hardware and software maintenance expenses			cost of travel 6674 Business owner travel expenses,
	GK	6498 Operating leases movable assets for technical equipment and machinery			additional subsistence costs
		6500 Vehicle expenses 6520 Motor vehicle insurance			6680 Business owner travel expenses, accommodation costs and
		6530 Current motor vehicle operating costs			incidental travel expenses R 6685
		6540 Motor vehicle repairs			-86
	GK GK	6550 Garage rent 6560 Operating leases (motor vehicles)			6688 Travel between home and workplace and travel to family home (deductible portion)
		6565 Leasing expenses for electric vehicles that must be added back under trade tax law		G	6689 Travel between home and workplace and travel to family home (non-deductible portion)
		6570 Other motor vehicle expenses 6580 Road tolls			6690 Travel between home and workplace and travel to family home (credit balance)
		6590 Motor vehicle expenses for private vehicles used for business purposes			6691 Additional subsistence expenses in connection with
		6595 Third-party vehicle expenses 6600 Advertising expenses			maintaining two residences (business owner) 6700 Selling and distribution
		6605 Giveaways 6610 Gifts, deductible, without s. 37b			expenses 6710 Packaging materials
		EStG 6611 Non-cash benefits to third			6740 Outgoing freight 6760 Transport insurance
		parties, deductible, s. 37b EStG 6612 Flat-rate taxes on gifts and non-			6770 Selling commissions 6780 Third-party services
	GK	cash benefits, deductible 6620 Gifts, non-deductible, without			(distribution) 6790 Warranty expenses
	GK	s. 37b EStG 6621 Gifts, non-deductible, with s. 37b EStG			6800 Postage 6805 Telephone
	GK	6622 Flat-rate taxes on non-cash benefits and gifts, non-			6810 Fax and Internet expenses 6815 Office supplies
		deductible 6625 Gifts used exclusively for			6820 Newspapers, books (specialist literature)
		operating purposes 6629 Non-cash benefits, with s. 37b			6821 Training costs 6822 Voluntary social benefits
		EStG 6630 Corporate hospitality expenses		G	6823 Remuneration of partners, section 15 EStG (corresponds
		6640 Entertainment expenses 6641 Other business expenses with			to special business income)
		limited deductibility (deductible portion)			

Balance sheet / profit and lost item	Program linkage	6 Operating Expenditure	Balance sheet / profit and lost item	Program linkage	6 Operating Expenditure
Other operating expenses	G	6824 Liability compensation paid to partners, section 15 EStG (corresponds to special business income) 6825 Legal and consulting expenses 6827 Period-end closing and audit	Other operating expenses	GK	6890 Revenue from sales of intangible fixed assets (book loss) 6891 Revenue from sales of long-term financial assets (book loss) 6892 Revenue from sales of long-
	К	costs 6830 Bookkeeping expenses 6833 Remuneration paid to shareholders for rental or lease			term financial assets, section 3 no. 40 EStG/section 8b(3) KStG (book loss) 6895 Disposals of tangible fixed
	G	of their movable property 6834 Remuneration paid to partners for rental or lease of their movable property, section 15 EStG (corresponds to special			assets (net carrying amount for book loss) 6896 Disposals of intangible fixed assets (net carrying amount for book loss)
	GK	business income) 6835 Rent of fixtures and fittings (movable assets)			6897 Disposals of long-term financial assets (net carrying amount for book loss)
	GK GK	6836 Leases (movable assets) 6837 Expenses for temporary transfer of rights (licences, concessions)		GK	6898 Disposals of long-term financial assets, section 3 no. 40 EStG/section 8b(3) KStG (net carrying amount for book loss)
	GK	6838 Expenses for rented or leased movable assets that must be added back under trade tax law		GK	6900 Losses on disposal of fixed assets 6903 Losses on disposal of shares in
	GK	6840 Operating leases of movable assets for operating and office equipment			corporations (long-term financial assets), section 3 no. 40 EStG/section 8b(3) KStG
		6845 Tools and minor equipment 6850 Other operating supplies		GK	6905 Losses on disposal of current assets (excluding inventories) 6906 Losses on disposal of current
		6854 Refunds by co-operatives to members 6855 Incidental monetary transaction			assets (excluding inventories), section 3 no. 40 EStG/section 8b(3) KStG
	GK	costs 6856 Expenses from shares in corporations, sections 3 no. 40,		EÜR	6907 Disposal of current assets under section 4(3) sentence 4 EStG
	GK	3c EStG/section 8b(1,4) KStG 6857 Costs for disposal, section 3 no. 40 EStG/section 8b(2) KStG		EÜR GK	6908 Disposal of current assets, section 3 no. 40 EStG/section 8b(3) KStG under section 4(3)
		6859 Environmental remediation and waste disposal expenses 6860 Non-deductible input tax 6865 Non-deductible input tax, 7%	Other operating expenses		sentence 4 EStG 6910 Write-downs of current assets excluding inventories and securities classified as current
	К	6871 Non-deductible input tax, 19% 6875 Non-deductible half of supervisory board remuneration		SB	assets (normal amount) 6912 Write-downs of current assets due to tax reasons, excluding inventories and securities
		6876 Deductible supervisory board remuneration 6880 Currency translation losses			classified as current assets (normal amount) 6918 Expenses from the purchase of
		6881 Currency translation losses (not s. 256a HGB) 6883 Expenses from remeasurement			treasury shares 6920 Transfers to global valuation allowance on receivables
	U	of cash funds AM 6884 Revenue from sales of tangible fixed assets, tax-exempt, section 4 no. 1a UStG (book		SB	6922 Transfers to tax reserve under s. 6b(3) EStG 6923 Transfer to specific valuation allowance on receivables
	U	loss) AM 6885 Revenue from sales of tangible fixed assets, 19% VAT (book		SB	6924 Transfers to tax reserve under s. 6b(10) EStG 6927 Transfers to tax reserves
		loss) R 6886 -87		SB	6928 Transfers to replacement reserve under R.6.6 EStR
	U	AM 6888 Revenue from sales of tangible fixed assets, tax-exempt, section 4 no. 1b UStG (book		SB	6929 Transfers to tax reserve under s. 4g EStG 6930 Bad debt allowances (normal
		loss) 6889 Revenue from sales of tangible fixed assets (book loss)		U	amount) AM 6931 Bad debt allowances, 7% VAT (normal amount)

	Balance sheet / profit and lost item	Program linkage	0	6 perating Expenditure	Balance sheet / profit and lost item	Program linkage	6 Operating Expenditure
AM 6933 Bad debt allowances on intra- European Union supplies of goods and services subject to domestic taxation, 7% VAT (normal amount) R 6935 U AM 6936 Bad debt allowances, 19% VAT (normal amount) R 6937 AM 6938 Bad debt allowances on intra- European Union supplies of goods and services subject to domestic taxation, 19% VAT (normal amount) R 6939 6960 Prior-period expenses 6967 O'Ther regular non-operating expenses 6969 Other infrequent expenses 6960 Other infrequent expenses 6970 Imputed business owner's remuneration 6972 Imputed rent/leasing expenses 6976 Imputed interest 6976 Imputed interest 6976 Imputed devines risks 6979 Imputed wages for non- compensated employees 6998 Micrated imputed interest 6976 Imputed wages for non- compensated employees 6998 Allocated imputed interest 6986 Allocated imputed interest 6998 Cost of sales 6999 Cost of sales	Other operating expenses	U	AM 6932	exempt intra-European Union supplies of goods and services			
R 6935 U AM 6936 Bad debt allowances, 19% VAT (normal amount) R 6937 AM 6938 Bad debt allowances on intraturopean Union supplies of goods and services subject to domestic taxation, 19% VAT (normal amount) R 6939 6960 Prior-period expenses 6960 Prior-period expenses 6960 Other regular non-operating expenses 6969 Other infrequent expenses 6970 Imputed business owner's remuneration 6972 Imputed rent/leasing expenses 6974 Imputed interest 6976 imputed depreciation, amortisation and write-downs 6978 Imputed devines risks 6979 Imputed wages for non-compensated employees 6980 Allocated imputed business owner's remuneration 6982 Allocated imputed rental and lease payments 6984 Allocated imputed interest 6986 Allocated imputed business owner's remuneration 6982 Allocated imputed interest 6986 Allocated imputed interest 6986 Allocated imputed business nisks 6989 Allocated imputed business nisks 6989 Allocated imputed business 6980 Allocated imputed business 6981 Allocated imputed business 6982 Allocated imputed business 6984 Allocated imputed business 6985 Allocated imputed business 6986 Allocated imputed business 6987 Allocated imputed business 6988 Allocated imputed business 6989 Allocated imputed business 6980 Cost of sales 6990 Cost of sales 6990 Cost of sales 6990 Allocated imputed expenses 6991 Selfing expenses		u		Bad debt allowances on intra- European Union supplies of goods and services subject to domestic taxation, 7% VAT			
U AM 6936 Bad debt allowances, 19% VAT (normal amount) R 6937 U AM 6938 Bad debt allowances on intra- turopean Union supplies of goods and services subject to domestic taxation, 19% VAT (normal amount) R 6939 6960 Prior-period expenses 6967 Other regular non-operating expenses 6970 Unter intequent expenses 6969 Other infrequent expenses 6970 Imputed business owner's remuneration 6972 Imputed retreat 6976 Imputed depreciation, amortisation and write-downs 6978 Imputed wages for non- compensated employees 6990 Allocated imputed business owner's remuneration 6982 Allocated imputed rental and lease payments 6984 Allocated imputed interest 6996 Allocated imputed business risks 6999 Allocated imputed business risks 6999 Allocated imputed wages for non-compensated employees 6990 Cost of sales 6992 Administrative expenses 6994 Selling expenses							
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GK 6968 Other non-deductible expenses 6969 Other infrequent expenses 6970 Imputed business owner's remuneration 6972 Imputed rent/leasing expenses 6974 Imputed interest 6976 Imputed depreciation, amortisation and write-downs 6978 Imputed business risks 6979 Imputed wages for non- compensated employees 6980 Allocated imputed business owner's remuneration 6982 Allocated imputed rental and lease payments 6984 Allocated imputed interest 6996 Allocated imputed interest 6996 Allocated imputed interest 6997 Allocated imputed wages for non-compensated employees 6990 Cost of sales 6990 Cost of sales 6992 Administrative expenses 6993 Selling expenses				D:			
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6974 Imputed interest 6976 Imputed depreciation, amortisation and write-downs 6978 Imputed business risks 6979 Imputed wages for non- compensated employees 6980 Allocated imputed business owner's remuneration 6982 Allocated imputed rental and lease payments 6984 Allocated imputed interest 6986 Allocated imputed depreciation, amortisation and write-downs 6988 Allocated imputed business risks 6989 Allocated imputed wages for non-compensated employees 6990 Cost of sales 6992 Administrative expenses 6994 Selling expenses				remuneration			
6976 Imputed depreciation, amortisation and write-downs 6978 Imputed business risks 6979 Imputed wages for non-compensated employees 6980 Allocated imputed business owner's remuneration 6982 Allocated imputed rental and lease payments 6984 Allocated imputed interest 6986 Allocated imputed depreciation, amortisation and write-downs 6988 Allocated imputed business risks 6989 Allocated imputed wages for non-compensated employees 6990 Cost of sales 6992 Administrative expenses 6994 Selling expenses							
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compensated employees 6980 Allocated imputed business owner's remuneration 6982 Allocated imputed rental and lease payments 6984 Allocated imputed interest 6986 Allocated imputed depreciation, amortisation and write-downs 6988 Allocated imputed business risks 6989 Allocated imputed wages for non-compensated employees 6990 Cost of sales 6992 Administrative expenses 6994 Selling expenses			6978				
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6994 Selling expenses			6990				
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Balance sheet / profit and lost item	Program linkage	7 Other Revenue und Expendi	Balance sheet / profit and lost item	Program linkage	Other Rev	7 venue und Expenditure
Income from long- term equity investments		7000 Income from long-te investments	Other interest and similar income		inc	her interest and similar come from affiliated mpanies
	GK	7004 Income from investm partnerships (affiliate companies), s. 9 Gew 18 EStG	ed		7110 Otl 7115 Inc and	to the interest income stome from other securities d short-term loans
	GK	7005 Income from shares i corporations (long-te investments), s. 3 no.	erm equity		affi 7120 Inc	her interest income from iliated companies come similar to interest
	GK	s. 8b(1) KStG 7006 Income from shares i corporations (affiliate companies), s. 3 no. 4	ed		7128 Int rep coi	come erest income from early payment of increased rporate income tax amount, ction 38 KStG
	GK	8b(1) KStG 7008 Profit shares from inc self-employed partne GewStG or s. 18 EStG	erships, s. 9		inc coi	come similar to interest come from affiliated mpanies
		7009 Income from long-te investments in affilia companies			7139 Dis	scounts received scounts received from iliated companies
Income from other securities and long-term loans		7010 Income from other so and long-term loans		GK	fro	x-exempt interest income om discounting of provisions erest income from the
		7011 Income from long-te 7012 Income from long-te to affiliated compani	erm loans		7142 Int	counting of liabilities erest income from the counting of provisions
		7013 Income from shares i partnerships (long-te financial assets)	in		dis per	erest income from the scounting of provisions for nsions and
	GK	7014 Income from shares i corporations (long-te investments), s. 3 no. s. 8b(1,4) KStG	erm equity Other interest and	НВ	7144 Int dis	nilar/comparable obligations erest income from the ecounting of provisions for nsions and
	GK	7015 Income from shares i corporations (affiliate companies), s. 3 no. 4	ed 40 EStG/ s.	НВ	for HG	nilar/comparable obligations offsetting under s. 246(2) GB come from assets for
		8b(1) KStG (domestic corporations) 7016 Income from shares	in Lors transfer	K	off sec	setting in accordance with ction 246(2) HGB
		partnerships (affiliate companies) 7017 Income from other Ic securities of corporat	Income from profits received under profit pooling, profit and		7192 Inc un	come from profits received der a profit pooling reement
		(affiliated companies 7018 Income from other Ic securities of partners (affiliated companies	partial profit transfer agreements	GK	7194 Inc	come from profits received
		7019 Income from other so and long-term loans, affiliated companies	ecurities , from		or agı	der a profit and loss transfer partial profit transfer reement
		7020 Interest and dividenc 7030 Compensation paym received as an outsic shareholder	nents financial assets and		fina	rite-downs of long-term ancial assets (permanent)
Other interest and similar income		7100 Other interest and sincome	milar	HB GK	fina	rite-downs of long-term ancial assets (not permanent) rite-downs of long-term
	GK	R 7102 7103 Income from shares i corporations (curren 3 no. 40 EStG/ s. 8b(t assets), s.		ESt 7207 Wr	ancial assets, s. 3 no. 40 tG/ s. 8b(3) KStG (permanent) rite-downs of long-term
	GK	7104 Income from shares i corporations (affiliate companies), s. 3 no. 48b(1) KStG	in ed	GK	соі 7208 Ехр of	ancial assets - affiliated mpanies penses due to share of loss industrial and independent rtnerships, s. 8 GewStG or s.
	K	7105 Interest income s. 23 taxable 7106 Interest income s. 23			18 7210 Wr	EStG 8) ite-downs of securities ssified as current assets
	GK	exempt (Schedule GF 7107 Interest income s. 23 4(5b) EStG, tax-exem	K KSt) 3a AO, s.		cid	asinicu as culletti assets

Balance sheet / profit and lost item	Program linkage	7 Other Revenue und Expenditure	Balance sheet / profit and lost item	Program linkage	7 Other Revenue und Expenditure
Depreciation and amortization of financial assets and marketable securities	GK	7214 Write-downs of securities classified as current assets, section 3 no. 40 EStG/section 8b(3) KStG 7217 Write-downs of securities classified as current assets -	Interest and similar expenses	GK	7329 Interest expenses on long-term liabilities to affiliated companies 7330 Expenses similar to interest expenses 7339 Expenses similar to interest expenses to affiliated
	SB	affiliated companies 7250 Write-downs of long-term financial assets due to section		GK GK	companies 7340 Discount expenses 7349 Discount expenses to affiliated
	SB GK	6b EStG reserve 7255 Write-downs of long-term financial assets due to section 6b EStG reserve, section 3 no.		GΚ	companies 7350 Interest and similar expenses, sections 3 no. 40, 3c EStG/section 8b(1,4) KStG
Interest and similar expenses	GK	40 EStG/section 8b(3) KStG 7300 Interest and similar expenses		GK	7351 Interest and similar expenses to affiliated companies, sections 3 no. 40, 3c EStG/section 8b(1)
	GK	7302 Non-tax-deductible other incidental charges related to taxes, section 4(5b) EStG 7303 Tax-deductible other incidental			KStG 7355 Loan commissions and administrative cost contributions
	GK	charges related to taxes 7304 Non-tax-deductible other incidental charges related to			7360 Interest cost included in additions to pension provisions 7361 Interest expenses from the
	GK	taxes 7305 Interest expenses as per Sect. 233a of the German Fiscal			discounting of liabilities 7362 Interest expenses from the discounting of provisions
	GK	Code, deductible 7306 Interest expenses as per Sect. 234 to 237 of the German Fiscal Code, non deductible			7363 Interest expenses from the discounting of provisions for pensions and
	GK	7307 Interest on discounting of increased corporate income tax amount section 38 KStG 7308 Interest expenses as per Sect.	Interest and similar expenses or Other interest and similar income	НВ	similar/comparable obligations 7364 Interest expenses from the discounting of provisions for pensions and similar/comparable obligations
	GK	233a of the German Fiscal Code, non-deductible 7309 Interest expenses to affiliated		НВ	for offsetting under s. 246(2) HGB 7365 Expenses from assets for
	GK	companies 7310 Interest expenses on short- term debt			offsetting in accordance with section 246(2) HGB
	GK	7311 Interest expenses as per Sect. 234 to 237 of the German Fiscal Code, deductible	Interest and similar expenses Cost of loss	GK GK	7366 Interest expenses from the discounting of provisions, non-tax-deductible 7390 Cost of loss absorption
	G	7313 Non-deductible interest on long-term debt under section 4(4a) EStG (add-back)	absorption Profits distributed on the basis of a	GK.	7392 Profit transferred on the basis of a profit pooling agreement
	K K	7316 Interest on shareholder loans 7317 Interest to shareholders with an equity interest of more than 25% or their related parties	profit pooling or agreement for profit or partial profit transfer		. , , , ,
	GK	7318 Interest on receivables and payables accounts		К	7394 Profit transferred on the basis of a profit and loss transfer or partial profit transfer agreement
	GK GK	7319 Interest expenses on short- term liabilities to affiliated companies	Profits distributed on the basis of a profit pooling or	GK	7399 Transferred profit shares (debit balance) / balanced shares of loss (credit balance) of silent
	GK	7320 Interest expense on long-term debt 7323 Amortisation of discount used for financing	agreement for profit or partial profit transfer or Loss		partnership, section 8 GewStG
	GK	7324 Amortisation of discount for financing fixed assets	other operating income		R 7400
	GK GK	7325 Interest expenses for buildings classified as operating assets 7326 Borrowing costs for fixed assets			R 7401 R 7450
	GK	7327 Annuities and recurrent payments		K	7451 Gains from mergers and reorganisations
	G	7328 Interest expenses for the provision of capital by partners, section 15 EStG (corresponds to special business income)			R 7452 R 7453 7454 Gain on disposal or discontinuation of business activities, net of tax

Balance sheet / profit and lost item	Program linkage	Other	7 Revenue und Expenditure	Balance sheet / profit and lost item	Program linkage	Other	7 Revenue und Expenditure
Other operating income	НВ	7460	Income from the application of transitional provisions	Taxes on income	HB GK	7649	Income from additions to and reversals of deferred taxes
		R 7461		Other taxes		7650	Other taxes
		R 7462				7675	Excise taxes (other taxes)
		R 7463				7678	Eco tax
	НВ	7464	Income from the application of			7680	Land tax
			transitional provisions (deferred taxes)				Motor vehicle tax
Other operating expenses		R 7500	taxes,				Backpayments of other taxes for prior years
Схрепзез		R 7501				7692	Refunds of other taxes for prior years
		R 7550				7694	Income from reversal of
		7551	Losses from mergers and reorganisations	of which retained			provisions for other taxes
		7552	Losses due to extraordinary	profits brought		7700	Retained profits brought forward after appropriation of
			damage (balance sheet accounting only)	forward/of which accumulated losses			net profit
		7553	Restructuring and reorganisation costs	brought forward		F 7705	Retained profits brought
		7554	Losses from disposal or discontinuation of business activities, net of tax				forward after appropriation of net profit (with breakdown for statement of changes in capital
	НВ	7560	Expenses from the application of transitional provisions			7720	accounts) Accumulated losses brought
	НВ	7561	Expenses from the application of transitional provisions			F 7705	forward after appropriation of net profit
			(provisions for pensions)			F 7/25	Accumulated losses brought forward after appropriation of
	НВ	R 7562 7563	Expenses from the application of transitional provisions				net profit (with breakdown for statement of changes in capital
			(deferred taxes)	Withdrawals from		7730	accounts) Withdrawals from capital
Taxes on income			Corporate income tax	capital reserves			reserves
Taxes on income or Taxes on income		K 7603	Corporate income tax for prior years	Withdrawals from legal reserve		7735	Withdrawals from legal reserve
Taxes on income		7604	Corporate income tax refunds for prior years	Withdrawals from reserve for shares in		7740	Withdrawals from special reserves for capitalised own
		7607	Solidarity surcharge refunds for prior years	a parent or majority investor			shares
		7608	Solidarity surcharge			7743	Withdrawals from reserve for
Taxes on income or Taxes on income		7609	Solidarity surcharge for prior years				shares in a parent or majority investor
Taxes on income	G	K 7610	Trade tax	Withdrawals from		7744	Withdrawals from other
	G	7630	Withholding tax on investment income, 25%	other revenue reserves			revenue reserves (co-operatives)
	G	7633	Allowable solidarity surcharge on withholding tax on investment income, 25%	Withdrawals from reserves provided for by the articles of		7745	Withdrawals from reserves provided for by the articles of association
	G	7638	Foreign tax on DTA income exempt from domestic taxation	association Withdrawals from		7750	Withdrawals from other
	G	7639	Credit/ deduction of foreign withholding tax	other revenue reserves		F 77F1	revenue reserves
		R 7640				F //51	Withdrawals from collectively held reserves (with breakdown
Taxes on income or Taxes on income	G	7641	Backpayments and refunds of trade tax for prior years, section				for statement of changes in capital account)
Taxes on income		R 7642	4(5b) EStG	Income from capital decrease	K	7755	Income from capital decrease
	G	K 7643	Income from reversal of	Appropriations to		7760	Appropriation to capital
		R 7644	provisions for trade tax, section 4(5b) EStG	capital reserves under the rules governing simplified			reserves under the rules governing simplified capital decreases
	HB G		Expenses from additions to and reversals of deferred taxes	Appropriations to		7765	Appropriation to legal reserve
	G	K 7646	Expenses from additions to provisions for taxes for tax	legal reserves to reserve for shares		7770	Transfers to special reserves for
	G	76/12	deferral (BStBK) Income from reversal of	in a parent or majority investor			capitalised own shares
		7040	provisions for taxes for tax deferral (BStBK)	3. 3		7773	Transfers to reserve for shares in a parent or majority investor

Balance sheet / profit and lost item	Program linkage	7 Other Revenue und Expenditure	Balance sheet / profit and lost item	Program linkage	7 Other Revenue und Expenditure
To reserves pursuant to the articles of incorporation		7775 Appropriation to reserves provided for by the articles of association			
Appropriations to other revenue reserves		7780 Appropriation to other revenue reserves			
Appropriations to other reserves		F 7781 Appropriation to collectively held reserves (with breakdown for statement of changes in capital account)			
Appropriations to other revenue reserves		7785 Transfers to other revenue reserves (co-operatives)			
Distributions Carried forward to		7790 Advance distribution R 7795			
new account Other operating expenses		7800 (free text)			
,		R 7900			

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

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and lost item	linkage	Carry-forward	I, Capital and Statistical Accounts	and lost item	linkage	Carry-forward	d, Capital and Statistical Accounts
Capital shares of		F 9172	Accumulated loss carryforward	- "Other accounts" -		9243	Investment liabilities from long-
general partners			account - transfers, general				term financial asset purchases
		F 9173	partner Capital account III - transfers,			9244	in trade payables Contra account for accounts
		1 3173	general partner			3244	9240-9243
Uncalled		F 9174	Unpaid uncalled contributions			9245	Receivables from tangible fixed
outstanding contributions			to general partner capital - transfers, general partner			0246	asset sales in other assets Receivables from intangible
Capital shares of		F 9175	Allocation account for call			3240	fixed asset sales in other assets
general partners			obligations - transfers, general			9247	Receivables from long-term
		R 9176	partner				financial asset sales in other assets
		-79				9249	Contra account for accounts
Capital share of		F 9180	Limited partner capital -				9245-9247
limited partners		F 9181	transfers, limited partner Variable capital - transfers,			R 9250 R 9255	
		. 3.0.	limited partner			R 9259	
		F 9182	Loss adjustment account -				Short-term provisions
		F 9183	transfers, limited partner Capital account III - transfers,			9262	Medium-term provisions
			limited partner			9264	Long-term provisions, excluding pensions
Uncalled		F 9184	Unpaid uncalled contributions			9269	Contra account for accounts
outstanding contributions			to limited partner capital - transfers, limited partner				9260-9268
Capital share of		F 9185	Allocation account for call			9270	Contra account for 9271-9279 (debit entries)
limited partners			obligations - transfers, limited partner			9271	Contingent liabilities from the
Liabilities to limited		F 9186	Private taxes, capital gains tax				issuance and transfer of bills
partners or			(limited partner), borrowed			9272	Contingent liabilities to affiliated companies/associates
Receivables to			capital				from issuance and transfer of
silent partners							bills
		F 9187	Private taxes, solidarity surcharge (limited partner),			9273	Contingent liabilities from guarantees, bill and cheque
			borrowed capital				guarantees
		F 9188	Private taxes, church tax			9274	Contingent liabilities to affiliated companies/associates
			(limited partner), borrowed capital				from guarantees, bill and
- "Other accounts" -		9189	Allocation account for transfers				cheque guarantees
			between partner capital accounts			9275	Contingent liabilities from warranties
		F 9190	Contra account for statistical			9276	Contingent liabilities to
			quantity units, accounts 9101-				affiliated companies/associates from warranties
		9199	9107 and accounts 9116-9118 Contra account for accounts			9277	Contingent liabilities from the
		3.33	9120, 9135-9140				granting of security for third-
			Number of employees			9278	party liabilities Contingent liabilities to
		F 9201	Statistical accounts for balance sheet/ management			3210	affiliated companies/associates
			accounting ratios and indicators				from the granting of security for third-party liabilities
			Contra account for 9200			9279	Contingent liabilities from
			Direct labour costs Contra account for 9210				assets held in trust
	НВ		Subscribed capital in DM (art.				Contra account for 9281-9284
			42(3) s. 1 EGHGB)			9201	Obligations arising from rental agreements and leases
	НВ	F 9221	Subscribed capital in Euros (art. 42(3) s. 2 EGHGB)			9282	Obligations to affiliated
	НВ	F 9229	Contra account for 9220-9221				companies arising from rental agreements and leases
		R 9230				9283	Other obligations under section
		R 9232					285 no. 3a HGB
		R 9234 R 9239				9284	Other obligations to affiliated companies under section 285
			Investment liabilities in trade				no. 3a HGB
			payables		НВ	9285	Difference of discounting of post-employment benefit
		9241	Investment liabilities from tangible fixed asset purchases				obligations under section 253
			in trade payables				(6) HGB (credit balance)
		9242	Investment liabilities from		EÜR		Contra account for 9285
			intangible fixed asset purchases in trade payables		20.0	9201	Interest for postings via receivables, section 4(3) EStG
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Balance sheet / profit and lost item	Program linkage	9 Carry-forward, Capital and Statistical Accor	Balance sheet / profit unts and lost item	Program linkage	9 Carry-forward, Capital and Statistical Accounts
	EÜR	9288 Dunning fees for postings vi receivables, section 4(3) EStC			R 9441 -49
	EÜR	9289 Contra account for 9287 and	il .		F 9450 Extraordinary expenses, lp
"Other accounts" -		9290 Statistical account for tax- exempt out-of-pocket exper			R 9451 -59
		9291 Contra account for 9290	ises		F 9460 Real estate expenses, lp
ccounts payable		9292 Statistical account for third- party funds			R 9461 -69
ther liabilities		9293 Contra account for 9292			F 9470 Income from real estate, lp R 9471
ontributions by	GK	9295 Contributions by silent partr	ners		-79
ent partners					F 9480 Non-cash withdrawals, lp
eneral asset-side x adjustment item	SB	9297 Tax adjustment item			R 9481 -89
Other accounts" -		F 9300 Statistical accounts for balar	nce		F 9490 Private contributions, Ip
		sheet/ management accounting ratios and indica	tors		R 9491
		F 9326 Statistical accounts for balar			-99 F 9500 Allocation to account 2000,
		sheet/ management	general partners		general partner
		accounting ratios and indica F 9346 Statistical accounts for balar			R 9501
		sheet/ management			-09 F 9510 Allocation to account 2010,
		accounting ratios and indica			general partner
		F 9357 Statistical accounts for balar sheet/ management	ice		R 9511 -19
		accounting ratios and indica	Liabilities to general	НВ	F 9520 Allocation to account 2020,
		F 9365 Statistical accounts for balar sheet/ management	partners or		general partner
		accounting ratios and indica	tors Receivables to general partners		
		F 9371 Statistical accounts for balar sheet/ management	nce general partners		R 9521
		accounting ratios and indica			-29
		9390 Account for special accounti standards (values 1)	ng Capital shares of general partners		F 9530 Allocation to account 9810, general partner
		9391 Account for special accounti standards (values 2)			R 9531 -39
		9392 Account for special accounti standards (values 3)	outstanding capital	НВ	F 9540 Allocation to account 0060, general partner
		9393 Account for special accounti standards (values 4)	ng contributions from general partners		D 0544
		9394 Contra account for special			R 9541 -49
		accounting standards (value F 9395 Account for special accounti	Capital share of		F 9550 Allocation to account 2050, limited partner
		standards (quantity 1) F 9396 Account for special accounti	ng		R 9551 -59
		standards (quantity 2) F 9397 Account for special accounti	ng		F 9560 Allocation to account 2060, limited partner
		standards (quantity 3) F 9398 Account for special accounti	ng		R 9561 -69
		standards (quantity 4) F 9399 Contra account for special	Liabilities to limited partners or	НВ	F 9570 Allocation to account 2070, limited partner
apital share of		accounting standards (quant F 9400 Private withdrawals, general,	tity) Receivables to		illilited partilel
nited partners		R 9401	silent partners		R 9571
		-09			-79
		F 9410 Private taxes, lp R 9411	Capital shares of general partners		F 9580 Allocation to account 9820, general partner
		-19			R 9581
		F 9420 Special personal deductions, partly deductible, lp		НВ	-89
		R 9421	called up, outstanding capital		F 9590 Allocation to account 0080, limited partner
		-29 F 9430 Special personal deductions,	contributions from limited partners		
		fully deductible, lp	·		R 9591
		R 9431 -39	Credit to capital		-99 F 9600 Name of partner, general
		F 9440 Non-cash benefits, donation			partner
			Income		

Balance sheet / profit and lost item	Program linkage	9 Carry-forward, Capital and Statistical Accounts	Balance sheet / profit and lost item	Program linkage	9 Carry-forward, Capital and Statistical Accounts
Credit to capital accounts or Appropriation of		R 9601 -09	Capital share of limited partners		F 9780 Allocation to account 9840, limited partner R 9781
Income		F 9610 Remuneration of work	Credit to capital		-89 F 9790 Remaining allocation, limited
		performed, general partner R 9611	accounts or Appropriation of		partner
		-19 F 9620 Management bonus, general	Income		R 9791
		partner R 9621	- "Other accounts" -		-99 R 9800
		-29 F 9630 Loan interest, general partner	Reserves		F 9802 Collectively held reserves - other capital account
		R 9631 -39	Profit/loss		adjustments F 9803 Retained profits/ accumulated
		F 9640 Transfer for use, general partner R 9641	carryforward before appropriation		losses brought forward - other capital account adjustments
		-49 F 9650 Other remuneration, general	Reserves		F 9804 Collectively held reserves - transfers
		partner R 9651	Profit/loss carryforward before appropriation		F 9805 Retained profits/ accumulated losses brought forward - transfers
		-59 F 9660 Other remuneration, general partner	- "Other accounts" -	SB	F 9806 Attributable share of net income/net loss for financial
		R 9661 -69		SB	year - per partner F 9807 Attributable share of net retained profits/net
		F 9670 Other remuneration, general partner R 9671			accumulated losses - per partner
		-79 F 9680 Other remuneration, general		SB	F 9808 Contra account for attributable share of net income/net loss for financial year
		partner R 9681 -89		SB	F 9809 Contra account for attributable share of net retained profits/net accumulated losses
		F 9690 Residual allocation, general partner	Capital shares of general partners		F 9810 Capital accounts III, gp
		R 9691 -99			R 9811 -19
		F 9700 Name of partner, limited partner			F 9820 Accumulated loss carryforward account, gp
		R 9701 -09			R 9821 -29
		F 9710 Remuneration of work performed, limited partner			F 9830 Allocation account for call obligations, gp
		R 9711 -19			R 9831 -39
		F 9720 Management bonus, limited partner	Capital share of limited partners		F 9840 Capital accounts III, Ip
		R 9721 -29			R 9841 -49
		F 9730 Loan interest, limited partner R 9731			F 9850 Allocation account for call obligations, lp
		-39 F 9740 Transfer for use, limited partner			R 9851 -59
		R 9741 -49	Call obligations of general partners		F 9860 Call obligations of general partners, gp
		F 9750 Other remuneration, limited partner	arising from share of loss not covered by capital contributions		
		R 9751 -59	capital Contributions		R 9861 -69
		F 9760 Other remuneration, limited partner	Call obligations of limited partners		F 9870 Call obligations of limited partners, lp
		R 9761 -69 F 9770 Other remuneration, limited	arising from share of loss not covered by		
		partner R 9771	capital contributions		R 9871 -79
		-79			-19

Balance sheet / profit and lost item	Progra	- 1	Court forward	9	Balance sheet / profit and lost item	Progra		Court formulate	9
and lost item	linkag	je	Carry-forward	, Capital and Statistical Accounts	and lost item	linka	ge	Carry-forward	I, Capital and Statistical Accounts
Special reserve for capitalised own shares			9880	Special reserve for capitalised own shares	- "Other accounts" -	SB		9919	Reversal of investment deduction section 7g (3), (4) EStG from three tax years ago,
Withdrawals of general partners not covered by capital			F 9883	Withdrawals by general partners not covered by capital contributions	Accounts receivable			9960	off-balance sheet Valuation adjustment, trade receivables
contributions Withdrawals of			F 9884	Withdrawals by limited partners	Other liabilities			9961	Valuation adjustment, other liabilities
limited partners not covered by capital contributions				not covered by capital contributions	Cash-in-hand, central bank balances, bank			9962	Valuation adjustment, bank balances
Negative equity resulting from losses				Allocation account for withdrawals by general partners not covered by capital	balances and cheques			0063	Notes all and adjusted on the United States
				contributions Allocation account for	Liabilities to financial institutions				Valuation adjustment, liabilities to banks
				withdrawals by limited partners not covered by capital	Accounts payable Other assets				Valuation adjustment, trade payables Valuation adjustment, other
- "Other accounts" -			9887	contributions Partners' tax expense	- "Other accounts" -	SB	GK		assets Investment deduction section
	SB			Contra account for 9887 Statistical account for profit markup under sections 6b, 6c				0074	7g(1) EStG, off-balance sheet (debit balance)
	SB	GK	9891	EStG (credit balance) Statistical account for profit markup under sections 6b, 6c		SB		9971	Investment deduction section 7g(1) EStG, off-balance sheet (credit balance) - contra account for 9970
				EStG (debit balance) - Contra account for 9890		SB	GK	9972	Add-back of investment deduction section 7g (2) EStG
Reserves			F 9892	Change of collectively held reserves (contributions/withdrawals)		SB		0072	from preceding tax year, off- balance sheet (credit balance) Add-back of investment
	EÜR		9893	VAT in receivables at general VAT rate (cash basis accounting)		30		3313	deduction section 7g (2) EStG from previous tax years, off- balance sheet (debit balance) -
	EÜR			VAT in receivables at reduced VAT rate (cash basis accounting)		SB		9974	contra account for 9972, 9916, 9917 Reversal of investment
	EÜR		9895	Contra account 9893-9894 for allocation of VAT (cash basis accounting)		SB		9975	deduction section 7g (3), (4) EStG in preceding tax year Reversal of investment
	EÜR		9896	Input tax in liabilities at general VAT rate (cash basis accounting)				3373	deduction section 7g (3), (4) EStG in previous tax years - contra account for 9974, 9918,
	EÜR		9897	Input tax in liabilities at reduced VAT rate (cash basis accounting)		SB	G	9976	9919 Non-deductible interest expenses under section 4h EStG
	EÜR			Contra account 9896-9897 for allocation of input tax (cash basis accounting)		SB		9977	(credit balance) Non-deductible interest expenses under section 4h EStG
	EÜR			Contra account for reduction in withdrawals, section 4(4a) EStG					(debit balance) - contra account for 9976
	EÜR		9911	Reduction in withdrawals, section 4(4a) EStG (credit balance)		SB	G	9978	Deductible interest expenses from prior years under section 4h EStG (debit balance)
	EÜR		9912	Increase in withdrawals, section 4(4a) EStG		SB		9979	Deductible interest expenses from prior years under section 4h EStG (credit balance) -
	EÜR		9913	Contra account for increase in withdrawals, section 4(4a) EStG (credit balance)	Credit to liability			9980	contra account for 9978 Allocation of debit entry to
- "Other accounts" -	SB	GK	9916	Add-back of investment deduction section 7g (2) EStG from two tax years ago, off-	accounts or Appropriation of Income			0001	liability accounts Allocation account for
	SB	GK	9917	balance sheet (credit balance) Add-back of investment deduction section 7g (2) EStG	Credit to capital accounts or Appropriation of Income			1055	allocation account for allocation of debit entry to liability accounts
	SB		QQ1º	from three tax years ago, off- balance sheet (credit balance) Reversal of investment	Credit to liability accounts			9982	Allocation of credit entry to liability accounts
	30		8186	deduction section 7g (3), (4) EStG from two tax years ago, off-balance sheet	Credit to capital accounts			9983	Allocation account for allocation of credit entry to liability accounts

Balance sheet / profit and lost item	Program linkage	9 Carry-forward, Capital and Statistical Accounts	Balance sheet / profit and lost item	Program linkage	9 Carry-forward, Capital and Statistical Accounts
- "Other accounts" -	HB G	section 60(2) EStDV – increase in accounting profit due to credit entry – reduction in accounting profit due to debit			
	НВ	entry 9985 Contra account for 9984 9986 Profit attributable to debt 9987 Retrospective restatement 9989 Contra account for 9986 - 9988 9990 Income of exceptional size or incidence 9991 Income (aperiodic) 9992 Income of exceptional size or incidence (aperiodic) 9993 Expenses of exceptional size or incidence 9994 Expenses (aperiodic) 9995 Expenses of exceptional size or			
		incidence (aperiodic) 9998 Contra account for 9990-9997			