



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

Balance sheet / profit and lost item	Program linkage	1 Current Assets Accounts	Balance sheet / profit and lost item	Program linkage	1 Current Assets Accounts
Raw materials, consumables and supplies		1000 Inventories of raw materials, consumables and supplies	Accounts receivable		1248 Global valuation allowance on receivables due within 1 year
Work in progress		1040 Work in progress (inventories)			1249 Global valuation allowance on receivables due after more than 1 year
		1050 Unfinished goods	Other receivables from shareholders or		F 1250 Trade receivables from shareholders/partners
		1080 Services in progress	Other liabilities to shareholders or		
Construction contracts in progress		1090 Construction contracts in progress	Liabilities to shareholders/partners or		
Orders in progress		1095 Orders in progress	Other liabilities		F 1251 – due within 1 year
Finished goods and merchandise		1100 Finished goods and merchandise (inventories)			F 1255 – due after more than 1 year
		1110 Finished goods (inventories)	Accounts receivable		1258 Contra account for other assets if posted via receivables account
		1140 Merchandise inventories			1259 Contra account 1221-1229, 1240-1245, 1250-1257, 1270-1279, 1290-1297 if allocated to receivables account
Prepayments (inventories)		1180 Prepayments for inventories	Accounts receivable or Other liabilities		1260 Receivables from affiliated companies
		AV 1181 Prepayments, 7% input tax			
		R 1182 -83	Receivables from affiliated companies or Liabilities to affiliated companies		1261 – due within 1 year
		R 1184			1265 – due after more than 1 year
		R 1185			1267 – due within 1 year
		AV 1186 Prepayments, 19% input tax			1268 – due after more than 1 year
Payments received on account of orders		1190 Payments received on account of orders (deducted from inventories on the face of the balance sheet)			1269 Bills receivable from affiliated companies, eligible for discount with central bank
Accounts receivable or Other liabilities		S 1200 Trade receivables			F 1270 Trade receivables from affiliated companies
		R 1201 Trade receivables -06			F 1271 – due within 1 year
		F 1210 Trade receivables, no separate receivables/payables accounting			F 1275 – due after more than 1 year
	EUR	F 1215 Trade receivables at general VAT rate or of a VAT-exempt small business (cash basis accounting)	Receivables from affiliated companies		1276 Valuation allowances on receivables from affiliated companies due within 1 year
	EUR	F 1216 Trade receivables at reduced VAT rate (cash basis accounting)			1277 Valuation allowances on receivables from affiliated companies due after more than 1 year
	EUR	F 1217 Tax-exempt or untaxed trade receivables (cash basis accounting)	Receivables from other long-term investees and investors or Liabilities to companies in which an interest is held		1280 Receivables from other long-term investees and investors
	EUR	F 1218 Trade receivables at average rates under section 24 UStG (cash basis accounting)			1281 – due within 1 year
	EUR	F 1219 Contra account 1215-1218 if receivables are classified by tax rates (cash basis accounting)			1285 – due after more than 1 year
	EUR	F 1220 Receivables under section 11(1) sentence 2 EStG for section 4/3 EStG			1286 Bills receivable from other long-term investees and investors
Accounts receivable or Other liabilities		F 1221 Trade receivables, no separate receivables/payables accounting – due within 1 year			1287 – due within 1 year
		F 1225 – due after more than 1 year			1288 – due after more than 1 year
		F 1230 Bills receivable			1289 Bills receivable from other long-term investees and investors, eligible for discount with central bank
		F 1231 – due within 1 year			F 1290 Trade receivables from other long-term investees and investors
		F 1232 – due after more than 1 year			F 1291 – due within 1 year
		F 1235 Bills receivable, eligible for discount with central bank			F 1295 – due after more than 1 year
		F 1240 Doubtful receivables	Receivables from other long-term investees and investors		1296 Valuation allowances on receivables from other long-term investees and investors due within 1 year
		F 1241 – due within 1 year			
		F 1245 – due after more than 1 year			
Accounts receivable		1246 Specific valuation allowances on receivables due within 1 year			
		1247 Specific valuation allowances on receivables due after more than 1 year			

Balance sheet / profit and lost item	Program linkage	1 Current Assets Accounts	Balance sheet / profit and lost item	Program linkage	1 Current Assets Accounts
Receivables from other long-term investees and investors		1297 Valuation allowances on receivables from other long-term investees and investors due after more than 1 year	Other assets		1351 – due within 1 year 1355 – due after more than 1 year 1360 Loans 1361 – due within 1 year 1365 – due after more than 1 year 1369 Receivables from health insurance funds from Act on Reimbursement of Employers' Expenses (AAG) 1370 Items in transit
Claimed outstanding capital contributions		1298 Unpaid called contributions to subscribed capital (receivables)	Other assets or Other liabilities		1374 Third-party funds 1375 Consignment goods accounts
Receivables from shareholders		1299 Supplementary calls (receivables; contra account 2929)	Other assets	U	F 1376 Subsequently deductible input tax, section 15a(2) UStG
Other assets		1300 Other assets 1301 Other assets – due within 1 year 1305 Other assets – due after more than 1 year	Other assets or Other liabilities	U	F 1377 Repayable input tax, section 15a(2) UStG
Other receivables from shareholders		1307 Receivables from GmbH shareholders 1308 – due within 1 year 1309 – due after more than 1 year	Other assets		1378 Pension liability insurance claims
Other assets		1310 Receivables from executive board members and managing directors 1311 Receivables from executive board members and managing directors – due within 1 year 1315 Receivables from executive board members and managing directors – due after more than 1 year	Other assets	SB	1380 Long-term assets for the settlement of provisions for pensions and similar obligations
Receivables to general partners or Liabilities to general partners		1317 Receivables from general partners 1318 – due within 1 year 1319 – due after more than 1 year	Excess of plan assets over pension liability or Increase in pension provisions	HB	1381 Long-term assets for offsetting provisions for pensions and similar obligations in accordance with section 246(2) HGB
Other assets		1320 Receivables from supervisory and advisory board members 1321 Receivables from supervisory and advisory board members – due within 1 year 1325 Receivables from supervisory and advisory board members – due after more than 1 year	Other assets	SB	1382 Assets to settle obligations comparable to post-employment benefits
Receivables to limited and atypical silent partners or Liabilities to limited partners or Liabilities to shareholders/partners		1327 Receivables from limited partners and atypical silent partners 1328 – due within 1 year 1329 – due after more than 1 year	Excess of plan assets over pension liability or Other provisions	HB	1383 Assets for offsetting with obligations comparable to post-employment benefits under s. 246(2) of the HGB
Other receivables from shareholders		1330 Receivables from other shareholders 1331 Receivables from other shareholders - due within 1 year 1335 Receivables from other shareholders – due after more than 1 year	Other assets		1390 GmbH shares held for sale 1391 Receivables from project consortiums 1393 Profit participation rights 1394 Supplementary payments or additional contributions receivable 1395 Shares in cooperatives held for sale
Other assets		1337 Receivables from typical silent partners 1338 – due within 1 year 1339 – due after more than 1 year	Other assets or Other liabilities	U	F 1396 Subsequently deductible input tax, section 15a(1) UStG, movable assets
		1340 Receivables from employees (payroll) 1341 – due within 1 year 1345 – due after more than 1 year		U	F 1397 Repayable input tax, section 15a(1) UStG, movable assets
		1349 Occupational pension and other post-employment benefit entitlements (partners)		U	F 1398 Subsequently deductible input tax, section 15a(1) UStG, immovable property
Other assets		1350 Security deposits		U	F 1399 Repayable input tax, section 15a(1) UStG, immovable property
				U	S 1400 Deductible input tax S 1401 Deductible input tax, 7% S 1402 Deductible input tax on intra-European Union acquisitions R 1403 S 1404 Deductible input tax on intra-European Union acquisitions, 19% R 1405 S 1406 Deductible input tax, 19% S 1407 Deductible input tax under section 13b UStG, 19% S 1408 Deductible input tax under section 13b UStG R 1409

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 section 4/3 (EStG), not recognized in income
		S 1411 Input tax allocation account, 7%			1487 Current assets in accordance with section 4(3) sentence 4 EStG
		S 1412 Allocation account for input tax on intra-European Union acquisitions		EÜR	F 1488
		S 1413 Allocation account for input tax on intra-European Union acquisitions, 19%	Other assets or Other liabilities		F 1490 Clearing account actual taxation
		R 1414 -15		EÜR	F 1491 Neutralization of items recognized in income for Section 4 (3) EStG
		S 1416 Input tax allocation account, 19%			1494 Receivables from company/joint ownership
		S 1417 Input tax allocation accounts under sections 13a/13b UStG		SB	F 1495 Allocation account for payments received on account of orders if posted via receivables account
		R 1418	Other liabilities		F 1496 - 97
		S 1419 Input tax allocation account under sections 13a/13b UStG, 19%			F 1498 Cost centre reconciliation account
Other assets		1420 Accounts receivable from VAT advance payments	Other assets or Other liabilities		1500 Shares in affiliated companies (current assets)
Other assets or Other liabilities		1421 VAT receivables, current year	Shares in affiliated companies		1504 Shares in parent or in majority investor
Other assets		1422 VAT receivables, previous year			1510 Other securities
		1425 VAT receivables, earlier years			1520 Finance bills
		1427 Receivables from excise duties paid			1525 Other securities subject to immaterial changes in value
Other assets or Other liabilities	U	S 1431 Deductible input tax for withdrawal of goods from a VAT warehouse	Other securities		1530 Securities investments (short-term cash management)
	U	S 1432 Deductible input tax for intra-European Union acquisition of new vehicles from suppliers without VAT identification number			F 1550 Cheques
	U	F 1433 Acquisition tax liability	Cash-in-hand, central bank balances, bank balances and cheques		F 1600 Cash-in-hand
		S 1434 Input tax deductible in following period/year			F 1610 Petty cash 1
Other assets		1435 Receivables from trade tax overpayments			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, central bank balances, bank balances and cheques or Liabilities to financial institutions		F 1700 Bank (Postbank)
Other assets		1440 Tax refund claims against other countries			F 1710 Bank (Postbank 1)
		1450 Reclaimed corporate income tax			F 1720 Bank (Postbank 2)
		R 1452			F 1730 Bank (Postbank 3)
		R 1453			F 1780 LZB (Bundesbank regional office) balances
		F 1456 Receivables from tax authorities for construction withholding tax remitted			F 1790 Central bank balances
		1457 Receivables from Bundesagentur für Arbeit			F 1800 Bank
Other assets or Other liabilities		F 1460 Cash in transit			F 1810 Bank 1
	EÜR	1480 Contra account for input tax, section 4(3) EStG			F 1820 Bank 2
	EÜR	1481 Reversal of input tax from previous year, section 4(3) EStG			F 1830 Bank 3
	EÜR	1482 Input tax from investments, section 4(3) EStG			F 1840 Bank 4
	EÜR	1483 Contra account for input tax, average rates, section 4(3) EStG			F 1850 Bank 5
		F 1484 Input tax, general average rates, VAT return line 63			R 1889
Other assets or Other liabilities	U	R 1485			1890 Cash investments, short-term cash management (not contained in cash funds)
					F 1891

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	<input type="checkbox"/> SB  <input type="checkbox"/> SB	F 1896 1900 Prepaid expenses 1920 Customs and excise duties relating to inventories and recognised as expenses 1930 Value added tax relating to prepayments and recognised as expenses 1940 Discount			
Deferred tax assets	<input type="checkbox"/> HB	1950 Deferred tax assets			

Balance sheet / profit and lost item	Program linkage	2 Proprietary Capital Accounts	Balance sheet / profit and lost item	Program linkage	2 Proprietary Capital Accounts
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 proprietorships)
Capital shares of general partners		F 2010 Variable capital, gp	Capital shares of general partners		F 2210 Special personal deductions, partly deductible, gp
Opening balance, private account		F 2011 Capital (variable share, only sole proprietorships)	Capital withdrawals in reporting period		F 2211 Special personal deductions, partly deductible (only sole proprietorships)
Liabilities to general partners or Receivables to general partners		F 2020 Partner loans, gp	Capital shares of general partners		F 2220 Special personal deductions, partly deductible, gp
		R 2021 -29	Capital withdrawals in reporting period		F 2221 Special personal deductions, partly deductible (only sole proprietorships)
Capital share of limited partners		F 2050 Limited partner capital, lp	Capital shares of general partners		F 2230 Special personal deductions, fully deductible, gp
		R 2051 -59	Capital withdrawals in reporting period		F 2231 Special personal deductions, fully deductible (only sole proprietorships)
		F 2060 Loss adjustment account, lp	Capital shares of general partners		F 2240 Special personal deductions, fully deductible, gp
		R 2061 -69	Capital withdrawals in reporting period		F 2241 Special personal deductions, fully deductible (only sole proprietorships)
Liabilities to limited partners or Receivables to limited and atypical silent partners		F 2070 Partner loans, lp	Capital shares of general partners		F 2250 Non-cash benefits, donations, gp
		R 2071 -79	Capital withdrawals in reporting period		F 2251 Non-cash benefits, donations (only sole proprietorships)
Other equity and liabilities		R 2080 -99	Capital shares of general partners		F 2260 Non-cash benefits, donations, gp
Capital shares of general partners		F 2100 Private withdrawals, general, gp	Capital withdrawals in reporting period		F 2261 Non-cash benefits, donations (only sole proprietorships)
Capital withdrawals in reporting period		F 2101 Private withdrawals, general (only sole proprietorships)	Capital shares of general partners		F 2270 Non-cash benefits, donations, gp
Capital shares of general partners		F 2110 Private withdrawals, general, gp	Capital withdrawals in reporting period		F 2271 Non-cash benefits, donations (only sole proprietorships)
Capital withdrawals in reporting period		F 2111 Private withdrawals, general (only sole proprietorships)	Capital shares of general partners		F 2280 Extraordinary expenses, gp
Capital shares of general partners		F 2120 Private withdrawals, general, gp	Capital withdrawals in reporting period		F 2281 Extraordinary expenses (only sole proprietorships)
Capital withdrawals in reporting period		F 2121 Private withdrawals, general (only sole proprietorships)	Capital shares of general partners		F 2290 Extraordinary expenses, gp
Capital shares of general partners		F 2130 Non-cash withdrawals, gp	Capital withdrawals in reporting period		F 2291 Extraordinary expenses (only sole proprietorships)
Capital withdrawals in reporting period		F 2131 Non-cash withdrawals (only sole proprietorships)	Capital shares of general partners		F 2300 Real estate expenses, gp
Capital shares of general partners		F 2140 Non-cash withdrawals, gp	Capital withdrawals in reporting period		F 2301 Real estate expenses (only sole proprietorships)
Capital withdrawals in reporting period		F 2141 Non-cash withdrawals (only sole proprietorships)			2309 Real estate expenses (VAT key possible, only sole proprietorships)
Capital shares of general partners		F 2150 Private taxes, gp	Capital shares of general partners		F 2310 Real estate expenses, gp
Capital withdrawals in reporting period		F 2151 Private taxes (only sole proprietorships)	Capital withdrawals in reporting period		F 2311 Real estate expenses (only sole proprietorships)
Capital shares of general partners		F 2160 Private taxes, gp			2319 Real estate expenses (VAT key possible, only sole proprietorships)
Capital withdrawals in reporting period		F 2161 Private taxes (only sole proprietorships)	Capital shares of general partners		F 2320 Real estate expenses, gp
Capital shares of general partners		F 2170 Private taxes, gp	Capital withdrawals in reporting period		F 2321 Real estate expenses (only sole proprietorships)
Capital withdrawals in reporting period		F 2171 Private taxes (only sole proprietorships)			2329 Real estate expenses (VAT key possible, only sole proprietorships)
Capital shares of general partners		F 2180 Private contributions, gp	Capital shares of general partners		F 2330 Real estate expenses, gp
Capital withdrawals in reporting period		F 2181 Private contributions (only sole proprietorships)	Capital withdrawals in reporting period		F 2331 Real estate expenses (only sole proprietorships)
Capital shares of general partners		F 2190 Private contributions, gp			
Capital withdrawals in reporting period		F 2191 Private contributions (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 key possible, only sole proprietorships)	Liabilities to limited partners or Receivables to limited and atypical silent partners		F 2570 Private taxes, lp
Capital shares of general partners		F 2340 Real estate expenses, gp			
Capital withdrawals in reporting period		F 2341 Real estate expenses (only sole proprietorships)			R 2571 -79
Capital shares of general partners		2349 Real estate expenses (VAT key possible, only sole proprietorships)			F 2580 Private contributions, lp
Capital withdrawals in reporting period		F 2350 Income from real estate, gp			R 2581 -89
Capital shares of general partners		F 2351 Income from real estate (only sole proprietorships)			F 2590 Private contributions, lp
Capital withdrawals in reporting period		2359 Income from real estate (VAT key possible, only sole proprietorships)			R 2591 -99
Capital shares of general partners		F 2360 Income from real estate, gp			F 2600 Special personal deductions, partly deductible, lp
Capital withdrawals in reporting period		F 2361 Income from real estate (only sole proprietorships)			R 2601 -09
Capital shares of general partners		2369 Income from real estate (VAT key possible, only sole proprietorships)			F 2610 Special personal deductions, partly deductible, lp
Capital withdrawals in reporting period		F 2370 Income from real estate, gp			R 2611 -19
Capital shares of general partners		F 2371 Income from real estate (only sole proprietorships)			F 2620 Special personal deductions, partly deductible, lp
Capital withdrawals in reporting period		2379 Income from real estate (VAT key possible, only sole proprietorships)			R 2621 -29
Capital shares of general partners		F 2380 Income from real estate, gp			F 2630 Special personal deductions, fully deductible, lp
Capital withdrawals in reporting period		F 2381 Income from real estate (only sole proprietorships)			R 2631 -39
Capital shares of general partners		2389 Income from real estate (VAT key possible, only sole proprietorships)			F 2640 Special personal deductions, fully deductible, lp
Capital withdrawals in reporting period		F 2390 Income from real estate, gp			R 2641 -49
Capital shares of general partners		F 2391 Income from real estate (only sole proprietorships)			F 2650 Non-cash benefits, donations, lp
Capital withdrawals in reporting period		2399 Income from real estate (VAT key possible, only sole proprietorships)			R 2651 -59
Capital shares of general partners		F 2500 Private withdrawals, general, lp			F 2660 Non-cash benefits, donations, lp
Capital withdrawals in reporting period		R 2501 -09		R 2661 -69	
Capital shares of general partners		F 2510 Private withdrawals, general, lp		F 2670 Non-cash benefits, donations, lp	
Capital withdrawals in reporting period		R 2511 -19		R 2671 -79	
Capital shares of general partners		F 2520 Private withdrawals, general, lp		F 2680 Extraordinary expenses, lp	
Capital withdrawals in reporting period		R 2521 -29		R 2681 -89	
Capital shares of general partners		F 2530 Non-cash withdrawals, lp		F 2690 Extraordinary expenses, lp	
Capital withdrawals in reporting period		R 2531 -39		R 2691 -99	
Capital shares of general partners		F 2540 Non-cash withdrawals, lp		F 2700 Real estate expenses, lp	
Capital withdrawals in reporting period		R 2541 -49		R 2701 -09	
Capital shares of general partners		F 2550 Private taxes, lp		F 2710 Real estate expenses, lp	
Capital withdrawals in reporting period		R 2551 -59		R 2711 -19	
Capital shares of general partners		F 2560 Private taxes, lp		F 2720 Real estate expenses, lp	
Capital withdrawals in reporting period		R 2561 -69		R 2721 -29	
Capital shares of general partners				F 2730 Real estate expenses, lp	
Capital withdrawals in reporting period				R 2731 -39	
Capital shares of general partners				F 2740 Real estate expenses, lp	
Capital withdrawals in reporting period				R 2741 -49	
Capital shares of general partners				F 2750 Income from real estate, lp	
Capital withdrawals in reporting period					



Balance sheet / profit and lost item	Program linkage	2 Proprietary Capital Accounts	Balance sheet / profit and lost item	Program linkage	2 Proprietary Capital Accounts
Liabilities to limited partners or Receivables to limited and atypical silent partners		R 2751 -59	Opening balance, private account	HB K	2963 Revenue reserves from the transitional BilMoG provisions
		F 2760 Income from real estate, lp		HB K	2964 Revenue reserves from the transitional BilMoG provisions (reversal of write-downs of tangible fixed assets)
		R 2761 -69		HB K	2965 Revenue reserves from the transitional BilMoG provisions (reversal of write-downs of long-term financial assets)
		F 2770 Income from real estate, lp		HB K	2966 Revenue reserves from the transitional BilMoG provisions (reversal of special tax-allowable reserves)
		R 2771 -79		HB K	2967 Deferred taxes (revenue reserves credit balance) from items taken directly to equity
		F 2780 Income from real estate, lp		HB K	2968 Deferred taxes (revenue reserves debit balance) from items taken directly to equity
		R 2781 -89		HB K	2969 Deferred income (revenue reserves debit balance) from items taken directly to equity
		F 2790 Income from real estate, lp		HB K	2970 Retained profits brought forward before appropriation of net profit
		R 2791 -99	Profit/loss carry-forward	K	F 2975 Retained profits brought forward before appropriation of net profit (with breakdown for statement of changes in capital accounts)
Subscribed capital	K	2900 Subscribed capital	Profit/loss carryforward before appropriation	K	F 2977 Accumulated losses brought forward before appropriation of net profit (with breakdown for statement of changes in capital accounts)
remaining members of co-operatives	K	2901 Paid-up shares of remaining members of co-operatives		K	2978 Accumulated losses brought forward before appropriation of net profit
withdrawing members of co-operatives	K	2902 Paid-up shares of withdrawing members of co-operatives	Carried forward	K	R 2979
cancelled shares of co-operatives	K	2903 Paid-up shares of co-operatives, cancelled shares	Special tax-allowable reserves	SB	2980 Special tax-allowable reserves, untaxed reserves
remaining members of co-operatives	K	2906 Unpaid and due shares in co-operatives, recorded		SB	2981 Untaxed reserves under section 6b EStG
		2907 Contra account for unpaid and due shares in co-operatives, recorded		SB	2982 Special tax-allowable reserves under R 6.6 EStR
Subscribed capital	K	2908 Capital increase from reserves or retained earnings		SB	2988 Reserve for investment grants
Treasury shares	K	2909 Purchased treasury shares			R 2989
Uncalled outstanding contributions	K	2910 Unpaid uncalled contributions to subscribed capital (reported as liability, deducted from subscribed capital on the face of the balance sheet)	Other special reserves	SB	2990 Special tax-allowable reserves, accelerated tax depreciation and write-downs
Capital reserves	K	2920 Capital reserves	Special tax-allowable reserves		R 2993
	K	2925 Capital reserves from issuance of shares above par or notional amount			2995 Adjustment item for withdrawals, s. 4g EStG
	K	2926 Capital reserves from issuance of convertible bonds and options to acquire shares	Special reserve for investment grants and subsidies	HB	2997 Special tax-allowable reserves under section 7g(5) EStG
	K	2927 Capital reserves from additional payments as consideration for preferential rights for shares			2999 Special reserves for investment grants and subsidies
	K	2928 Other additional capital contributions			
	K	2929 Supplementary calls (contra account 1299)			
Legal reserve	K	2930 Legal reserve			
Reserve for shares in a parent or majority investor	K	2935 Reserve for shares in a parent or majority investor			
Other revenue reserves	K	2937 Other revenue reserves (co-operatives)			
Reserves provided for by the articles of association	K	2950 Reserves provided for by the articles of association			
Reserves		F 2959 Collectively held reserves (with breakdown for statement of changes in capital accounts)			
Other revenue reserves	K	2960 Other revenue reserves			
	K	2961 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	3 Outside Capital Accounts
Increase in pension provisions		3000 Provisions for pensions and similar obligations	Bonds		3130 – due after more than 5 years
		3005 Provisions for pensions and similar obligations to shareholders or related parties (10% capital investment)	Liabilities to financial institutions or Cash-in-hand, central bank balances, bank balances and cheques		3150 Liabilities to banks
Increase in pension provisions or Excess of plan assets over pension liability	HB	3009 Provisions for pensions and similar obligations for offsetting against long-term assets in accordance with section 246(2) HGB			3151 – due within 1 year
		3010 Provisions for direct commitments			3160 – due between 1 and 5 years
Increase in pension provisions		3011 Provisions for subsidy obligations for pension funds and life insurances			3170 – due after more than 5 years
		3015 Provisions for obligations similar to pensions			3180 Liabilities to banks under instalment credit agreements
Provisions for taxes		3020 Provisions for taxes			3181 – due within 1 year
		R 3030	Liabilities to financial institutions		3190 – due between 1 and 5 years
		3035 Provision for trade tax, section 4(5b) EStG			3200 – due after more than 5 years
		3040 Provision for corporate income tax	Advance payments received on orders		3210 Liabilities to banks, for residual term differentiation (balance sheet accounting only)
		3050 Provisions for taxes for tax deferral (BStBK)		U	3249 Contra account 3150-3209 if accounts 3210-3248 are allocated
Deferred tax liabilities	HB	3060 Allowances for deferred tax liabilities			3250 Payments received on account of orders (liabilities)
	HB	3065 Deferred tax liabilities			AM 3260 Tax-paid payments received on account of orders, 7% VAT (liabilities)
Other provisions		3070 Other provisions			R 3261
		3074 Provisions for personnel expenses			-64
		3075 Provisions for maintenance expenses deferred to the first three months of the following year			R 3270
		3076 Long-term provisions for long-term obligations comparable to post-employment benefits			R 3271
Other provisions or Excess of plan assets over pension liability	HB	3077 Long-term provisions for long-term obligations comparable to post-employment benefits for offsetting with long-term assets under s. 246(2) of the HGB	Accounts payable or Other assets		U AM 3272 Tax-paid payments received on account of orders, 19% VAT (liabilities)
		3079 Provisions for vacation pay			R 3273
		3085 Provisions for environmental remediation and waste disposal expenses			-74
		3090 Provisions for warranties (contra account 4790)			3280 Payments received on account of orders – due within 1 year
	HB	3092 Provisions for expected losses from executory contracts			3284 – due between 1 and 5 years
		3095 Provisions for period-end closing and audit costs			3285 – due after more than 5 years
		3096 Provisions for record retention obligations			S 3300 Trade payables
		3098 Provisions for internal expenses under section 249(2) HGB (old version)			R 3301 Trade payables
	HB	3099 Provisions for environmental protection			-03
		3100 Non-convertible bonds		EÜR	F 3305 Trade payables at general VAT rate (cash basis accounting)
		3101 – due within 1 year			F 3306 Trade payables at reduced VAT rate (cash basis accounting)
		3105 – due between 1 and 5 years			F 3307 Trade payables, no input tax (cash basis accounting)
		3110 – due after more than 5 years			F 3309 Contra account 3305-3307 if payables are classified by tax rates (cash basis accounting)
		3120 Convertible bonds			F 3310 Trade payables, no separate receivables/payables accounting
		3121 – due within 1 year	Accounts payable or Other assets		F 3334 Trade payables for investments, section 4(3) EStG
		3125 – due between 1 and 5 years			F 3337 – due between 1 and 5 years
Bonds					F 3338 – due after more than 5 years
					F 3340 Trade payables to shareholders/partners
					F 3341 – due within 1 year
					F 3345 – due between 1 and 5 years
					F 3348 – due after more than 5 years

Balance sheet / profit and lost item	Program linkage	3 Outside Capital Accounts	Balance sheet / profit and lost item	Program linkage	3 Outside Capital Accounts
Accounts payable or Other assets		3349 Contra account 3335-3348, 3420-3449, 3470-3499 if allocated to payables account	Other liabilities		3557 – due after more than 5 years
Liabilities on bills accepted and drawn		F 3350 Bills payable			3560 Loans
		F 3351 – due within 1 year			3561 – due within 1 year
		F 3380 Bills payable – due between 1 and 5 years			3564 – due between 1 and 5 years
		F 3390 Bills payable – due after more than 5 years			3567 – due after more than 5 years
Liabilities to affiliated companies or Receivables from affiliated companies		3400 Liabilities to affiliated companies			3570 Other liabilities, for residual term differentiation (balance sheet accounting only)
		3401 – due within 1 year			3599 Contra account 3500-3569 and 3640-3658 if accounts 3570-3598 are allocated
		3405 – due between 1 and 5 years		EÜR	3600 Consignment goods accounts
		3410 – due after more than 5 years			3610 Credit card settlements
		F 3420 Trade payables to affiliated companies			3611 Liabilities to project consortiums
		F 3421 – due within 1 year		EÜR	3612 Neutralization of items recognized in expenses for section 4(3) EStG
		F 3425 – due between 1 and 5 years	Other liabilities or Other assets		3613 Items recognized in equity for section 4(3) EStG
		F 3430 – due after more than 5 years			3620 Profit drawdown account of silent partners
Liabilities to companies in which an interest is held or Receivables from other long-term investees and investors		3450 Liabilities to other long-term investees and investors		SB	3630 Other allocation accounts (interim accounts)
		3451 – due within 1 year	Other liabilities		3634 Liabilities to company/joint ownership
		3455 – due between 1 and 5 years			3635 Other liabilities refunds by co-operatives
		3460 – due after more than 5 years	Other liabilities to shareholders		3640 Liabilities to GmbH shareholders
		F 3470 Trade payables to other long-term investees and investors			3641 – due within 1 year
		F 3471 – due within 1 year	Liabilities to general partners or Receivables to general partners		3642 – due between 1 and 5 years
		F 3475 – due between 1 and 5 years			3643 – due after more than 5 years
		F 3480 – due after more than 5 years			3645 Liabilities to general partners
Other liabilities		3500 Other liabilities			3646 – due within 1 year
		3501 – due within 1 year			3647 – due between 1 and 5 years
		3504 – due between 1 and 5 years			3648 – due after more than 5 years
		3507 – due after more than 5 years			3650 Liabilities to limited partners
	EÜR	3509 Other liabilities, under section 11(2) sentence 2 EStG for section 4(3) EStG	Liabilities to limited partners or Receivables to limited and atypical silent partners		
Other liabilities to shareholders		3510 Liabilities to shareholders/partners			3651 – due within 1 year
		3511 – due within 1 year			3652 – due between 1 and 5 years
		3514 – due between 1 and 5 years			3653 – due after more than 5 years
		3517 – due after more than 5 years	Other liabilities to shareholders		3655 Liabilities to silent partners
		3519 Liabilities to shareholders/partners for outstanding distributions			3656 – due within 1 year
		3520 Loans by typical silent partners			3657 – due between 1 and 5 years
		3521 – due within 1 year	Other assets		3658 – due after more than 5 years
		3524 – due between 1 and 5 years			3695 Allocation account for prepayments if posted via payables account
		3527 – due after more than 5 years	Other liabilities		3700 Liabilities from taxes and levies
		3530 Loans by atypical silent partners			3701 – due within 1 year
		3531 – due within 1 year			3710 – due between 1 and 5 years
		3534 – due between 1 and 5 years			3715 – due after more than 5 years
		3537 – due after more than 5 years			3720 Payroll liabilities
		3540 Profit-participation loans			3725 Liabilities for amounts withheld from employees
		3541 – due within 1 year			3726 Payables to tax authorities for construction withholding tax to be remitted
		3544 – due between 1 and 5 years	Other liabilities or Other assets		3730 Wage and church tax payables
		3547 – due after more than 5 years			
		3550 Security deposits received			
		3551 – due within 1 year			
		3554 – due between 1 and 5 years			

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 goods and services/cost-plus contracts taxable in another EU country
		3741 – due within 1 year			S 3819 VAT from acquisition as last purchaser in a triangular transaction
		3750 – due between 1 and 5 years			F 3820 VAT prepayments
		3755 – due after more than 5 years			F 3830 VAT prepayments 1/11
		3759 Expected contributions owed to social security funds	Other liabilities or Other assets		R 3831
Other liabilities		3760 Liabilities from taxes withheld (investment income tax and solidarity surcharge, church tax on investment income tax) for open distribution		U	R 3832 Back taxes, VAT return line 65
		3761 Excise duties payable			R 3833
		3770 Liabilities from capital-forming payment arrangements		U	S 3834 VAT on intra-European Union acquisition of new vehicles from suppliers without VAT identification number
		3771 – due within 1 year			S 3835 VAT under section 13b UStG
		3780 – due between 1 and 5 years			R 3836
		3785 – due after more than 5 years			S 3837 VAT under section 13b UStG, 19%
		3786 Issued gift tokens			R 3838
Other liabilities or Other assets		3790 Payroll allocation			S 3839 VAT withdrawal of goods from a VAT warehouse
	EUR	3791 Payroll allocation, section 11(2) EStG for section 4(3) EStG			3840 VAT, current year
	EUR	3796 Social security liabilities (section 4(3) EStG)			3841 VAT, previous year
Other liabilities		S 3798 VAT on electronic services taxable in another EU country			3845 VAT, earlier years
		3799 Tax payments to mini one-stop shop (MOSS) on electronic services taxable in another EU country		U	3850 Acquisition tax deferred until
Other liabilities or Other assets		S 3800 VAT	Other liabilities		F 3851 Incorrect or invalid invoiced taxes, VAT return line 69
		S 3801 VAT, 7%			3854 Tax payments to other countries
		S 3802 VAT on intra-European Union acquisitions	Other liabilities or Other assets		3860 Liabilities from VAT advance payments
		R 3803			S 3865 VAT due in following period (sections 13 (1) no. 6, 13b (2) UStG)
		S 3804 VAT on intra-European Union acquisitions, 19%	Prepaid expenses		3900 Deferred income
		R 3805	- "Other accounts" -		3950 Deferrals of intra-period flat-rate depreciation charges for management accounting analysis
		S 3806 VAT, 19%			
		S 3807 VAT on intra-European Union supplies of goods and services subject to domestic taxation			
		S 3808 VAT on intra-European Union supplies of goods and services subject to domestic taxation, 19%			
		S 3809 VAT on intra-European Union acquisitions, no input tax deduction			
Provisions for taxes or Other assets		S 3810 VAT not due			
	U	S 3811 VAT not due, 7%			
		S 3812 VAT not due on intra-European Union supplies of goods and services subject to domestic taxation			
		R 3813			
	U	S 3814 VAT not due on intra-European Union supplies of goods and services subject to domestic taxation, 19%			
		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		4000 Sales (free text)	Sales		
	U	AM 4100 Tax-exempt sales, section 4 no. -04 8 ff. UStG		U	AM 4335 Revenue from supplies of mobile telephony devices, tablet computers, game consoles and integrated circuits for which the recipient bears VAT under s. 13b UStG
	U	AM 4105 Tax-exempt sales under section 4 no. 12 UStG (rental and leasing)		U	AM 4336 Revenue from other services taxable in another EU country, for which the recipient bears tax liability
	U	AM 4110 Other tax-exempt sales, domestic		U	AM 4337 Revenue from services for which the recipient bears the tax liability under section 13b UStG
	U	AM 4120 Tax-exempt sales, section 4 no. 1a UStG		U	AM 4338 Revenue from services taxable in a third country, not subject to domestic taxation
	U	AM 4125 Tax-exempt intra-European Union deliveries, section 4 no. 1b UStG		U	AM 4339 Revenue from services taxable in another EU country, not subject to domestic taxation
	U	AM 4130 Deliveries by first purchaser in triangular transactions (EU), section 25 b(2) UStG		U	AM 4340 Revenue, 16% VAT -49
	U	AM 4135 Tax-exempt intra-European Union deliveries of new vehicles to purchasers without VAT identification number		U	AM 4400 Revenue, 19% VAT -09
	U	AM 4136 Revenue, ss. 25 and 25a UStG, 19% VAT		U	AM 4410 Revenue, 19% VAT R 4411 -48
		R 4137		U	AM 4449 Revenue from electronic services subject to domestic taxation, 19% VAT
		4138 Revenue, ss. 25 and 25a UStG, no VAT			4499 Incidental income (related to purchases)
	U	AM 4139 Revenue from travel services, s. 25(2) UStG, tax-exempt			4500 Special business income, remuneration for work performed
	U	AM 4140 Tax-exempt offshore sales, etc.			4501 Special business income, rental/lease income
	U	AM 4150 Other tax-exempt sales (e.g. section 4 nos. 2-7 UStG)			4502 Special business income, interest income
	U	AM 4160 Tax-exempt sales without input tax deduction, part of total sales, section 4 UStG			4503 Special business income, liability compensation
	U	AM 4165 Tax-exempt sales without input tax deduction, part of total sales			4504 Special business income, pension payments
		4180 Revenue taxed at average rates under section 24 UStG			4505 Special business income, other special business income
		R 4182			4510 Revenue from waste recycling
		-83			4520 Revenue from empties
	U	4185 Revenue of VAT-exempt small business as defined by section 19(1) UStG			4560 Commission revenue
	U	AM 4186 Revenue from gaming machines, 19% VAT			R 4561 -63
		R 4187	Sales		AM 4564 Tax-exempt commission revenue, section 4 no. 8 ff. UStG
		-88			AM 4565 Tax-exempt commission revenue, section 4 no. 5 UStG
		4200 Revenue			AM 4566 Commission revenue, 7% VAT
	U	AM 4300 Revenue, 7% VAT -09			R 4567 -68
	U	AM 4310 Revenue from intra-European -14 Union supplies of goods and services subject to domestic taxation, 7% VAT		U	AM 4569 Commission revenue, 19% VAT
	U	AM 4315 Revenue from intra-European -19 Union supplies of goods and services subject to domestic taxation, 19% VAT		U	4570 Other income from commissions, licences and patents
		4320 Revenue from supplies of goods and services taxable in another EU country			R 4571 -73
		R 4330		U	AM 4574 Other income from commissions, licences and patents, tax-exempt, s. 4(8) ff. UStG
	U	4331 Revenue from taxable electronic services in another EU country			
		R 4332			
		-34			

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	AM 4660 Non-cash other services, 19% VAT
		R 4577 -78			R 4667 -69
	U	AM 4579 Other income from commissions, licences and patents, 19% VAT		U	AM 4670 Non-cash benefits (goods), 7% VAT
		EUR 4580 Statistical account, revenue at general VAT rate (cash basis accounting)		U	AM 4676 Non-cash benefits (goods), 7% VAT
		EUR 4581 Statistical account, revenue at reduced VAT rate (cash basis accounting)			R 4677 -78
		EUR 4582 Statistical account, tax-exempt and untaxed revenue (cash basis accounting)		U	4679 Non-cash benefits (goods), no VAT
		EUR 4589 Contra account 4580-4582 if revenue is classified by tax rates (cash basis accounting)		U	AM 4680 Non-cash benefits (goods), 19% VAT
		4600 Non-cash withdrawals			R 4685 -87
		4605 Withdrawal of items, no VAT		U	AM 4686 Non-cash benefits, 19% VAT
		R 4608 -09			R 4688
	U	AM 4610 Withdrawal by business owner for non-business purposes (goods), 7% VAT			4689 Non-cash benefits, no VAT
	U	AM 4616 Withdrawal by business owner for non-business purposes (goods), 7% VAT		U	4690 Untaxed sales (internal sales)
		R 4617 -18			4695 VAT reimbursements, e.g. under s. 24 UStG
		4619 Withdrawal by business owner for non-business purposes (goods), no VAT			4699 Taxes directly related to sales
U	AM 4620 Withdrawal by business owner for non-business purposes (goods), 19% VAT	U	4700 Sales allowances		
	R 4627 -29		AM 4701 Sales allowances on tax-exempt sales under section 4 no. 8 ff. UStG		
U	AM 4630 Use of items for non-business purposes, 7% VAT	U	AM 4702 Sales allowances on tax-exempt sales under section 4 no. 2-7 UStG		
U	AM 4636 Use of items for non-business purposes, 7% VAT	U	AM 4703 Sales allowances on other tax-exempt sales without input tax deduction		
	4637 Use of items for non-business purposes, no VAT	U	AM 4704 Sales allowances on other tax-exempt sales with input tax deduction		
	4638 Use of items for non-business purposes, no VAT (use of telephone)	U	AM 4705 Sales allowances on tax-exempt sales under section 4 no. 1a UStG		
	4639 Use of items for non-business purposes, no VAT (use of vehicles)	U	AM 4706 Reductions in revenue for tax-free intra-community triangular transactions as per Sect. 25b (2, 4) of the German VAT Act (UStG)		
U	AM 4640 Use of items for non-business purposes, 19% VAT	U	AM 4710 Sales allowances, 7% VAT		
U	AM 4645 Use of items for non-business purposes, 19% VAT (use of vehicles)		-11 R 4712 -19		
U	AM 4646 Use of items for non-business purposes, 19% VAT (use of telephone)	U	AM 4720 Sales allowances, 19% VAT		
	R 4647 -49		-21 R 4722 R 4723		
U	AM 4650 Non-cash other services, 7% VAT	U	AM 4724 Sales allowances on tax-exempt intra-European Union deliveries		
U	AM 4656 Non-cash other services, 7% VAT	U	AM 4725 Sales allowances on intra-European Union supplies of goods and services subject to domestic taxation, 7% VAT		
		U	AM 4726 Sales allowances on intra-European Union supplies of goods and services subject to domestic taxation, 19% VAT		
			4727 Sales allowances on supplies of goods and services taxable in another EU country		
Other operating income			Sales		

Balance sheet / profit and lost item	Program linkage	4 Revenues	Balance sheet / profit and lost item	Program linkage	4 Revenues
Sales	U	R 4728 R 4729 S/AM 4730 Cash discounts granted	Increase or reduction in inventory of construction work in progress	GK	4816 Inventory changes – construction contracts in progress
		S/AM 4731 Cash discounts granted, 7% VAT	Increase or reduction in inventory of audit work in progress		4818 Inventory changes – orders in progress
	U	R 4732 -35 S/AM 4736 Cash discounts granted, 19% VAT	Other own work capitalised	GK	4820 Other own work capitalised
		R 4737 S/AM 4738 Cash discounts granted for supplies of cell phones, etc. for which the recipient of goods/services is liable for VAT pursuant to section 13b(2) (10) UStG	Other operating income		4824 Other own work capitalised (borrowing costs attributable to cost of sales)
	U	S/AM 4741 Cash discounts granted for goods and services for which the recipient bears the tax liability under section 13b UStG	Sales	U	4825 Own work capitalised to produce internally generated intangible fixed assets
		S/AM 4742 Cash discounts granted on revenue from other services taxable in another EU country, for which the recipient bears tax liability	Other operating income		4830 Other operating income
	U	S/AM 4743 Sales discounts granted on tax-exempt intra-European Union deliveries, section 4 no. 1b UStG	Other operating income	U	4832 Other operating income from affiliated companies
		R 4744 S/AM 4745 Cash discounts granted on intra-European Union supplies of goods and services subject to domestic taxation	Other operating income		4833 Other incidental income
	U	S/AM 4746 Cash discounts granted on intra-European Union supplies of goods and services subject to domestic taxation, 7% VAT	Other operating income	U	AM 4834 Other regular operating income, 16% VAT
		R 4747 S/AM 4748 Cash discounts granted on intra-European Union supplies of goods and services subject to domestic taxation, 19% VAT	Other operating income		4835 Other regular operating income
	U	R 4749 AM 4750 Volume discounts granted, 7% VAT	Other operating income	U	AM 4836 Other regular operating income, 19% VAT
		R 4752 -59 AM 4760 Volume discounts granted, 19% VAT	Other operating income		4837 Other regular non-operating income
	U	R 4762 -68 4769 Volume discounts granted	Other operating income	U	4838 Reimbursed input tax, other countries
		4770 Rebates granted	Other operating income		4839 Other infrequent income
	U	AM 4780 Rebates granted, 7% VAT	Other operating income	U	4840 Currency translation gains
		R 4782 -89 AM 4790 Rebates granted, 19% VAT	Other operating income		AM 4841 Other regular operating income tax-exempt, section 4 no. 8 ff UStG
	U	R 4792 -91 R 4792 -99	Other operating income	U	AM 4842 Other regular operating income tax-exempt, e.g. section 4 nos. 2-7 UStG
		4800 Inventory changes – finished goods	Other operating income		4843 Income from remeasurement of cash funds
Increase or decrease in finished goods inventories and work in progress		4810 Inventory changes – unfinished goods	Other operating income	GK	AM 4844 Revenue from sales of tangible fixed assets, tax-exempt, section 4 no. 1a UStG (book gain)
		4815 Inventory changes – services in progress	Other operating income		AM 4845 Revenue from sales of tangible fixed assets, 19% VAT (book gain)
					R 4846 4847 Currency translation gains (not s. 256a HGB)
					AM 4848 Revenue from sales of tangible fixed assets, tax-exempt, section 4 no. 1b UStG (book gain)
					4849 Revenue from sales of tangible fixed assets (book gain)
					4850 Revenue from sales of intangible fixed assets (book gain)
					4851 Revenue from sales of long-term financial assets (book gain)
					4852 Revenue from sales of long-term financial assets, section 3 no. 40 EStG/section 8b(2) KStG (book gain)
					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		4856 Disposals of intangible fixed assets (net carrying amount for book gain)	Other operating income		4923 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 carrying amount for book gain)			4927 Income from reversal of tax reserve under s. 6b(3) EStG
Sales		4860 Income from real estate		SB	4928 Income from reversal of tax reserve under s. 6b(10) EStG
	U	AM 4861 Rental and lease income, VAT-exempt s. 4 no. 12 UStG			4929 Income from reversal of 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
	EUR U	AM 4865 Revenue from sales of current assets, 19% VAT, section 4(3) sentence 4 EStG			4935 Income from reversal of tax reserve
	EUR U	AM 4866 Revenue from sales of current assets, VAT-exempt, section 4 no. 8 ff UStG in conjunction with section 4(3) sentence 4 EStG		SB	R 4936
	EUR UGK	AM 4867 Revenue from sales of current assets, VAT-exempt, section 4 no. 8 ff UStG in conjunction with section 4(3) sentence 4 EStG, section 3 no. 40 EStG/section 8b(2) KStG			4937 Income from reversal of accelerated tax depreciation
	EUR	4869 Revenue from sales of current assets under section 4(3) sentence 4 EStG			4938 Income from reversal of tax reserve under s. 4g EStG
		4900 Income from disposal of fixed assets			R 4939
	GK	4901 Income from disposal of shares in corporations (long-term financial assets), section 3 no. 40 EStG/section 8b(2) KStG		U	4940 Allocated other non-cash benefits (excluding goods)
		4905 Income from disposal of current assets (excluding inventories)			AM 4941 Non-cash benefits, 7% VAT (goods)
	GK	4906 Income from disposal of current assets (excluding inventories), section 3 no. 40 EStG/section 8b(2) KStG		U	R 4942 -44
		4910 Income from reversal of write-downs of tangible fixed assets		U	AM 4945 Non-cash benefits, 19% VAT (goods)
		4911 Income from reversal of write-downs of intangible fixed assets			4946 Allocated other non-cash benefits
		4912 Income from reversal of write-downs of long-term financial assets		U	AM 4947 Allocated other non-cash benefits from provision of car, 19% VAT
	GK	4913 Income from reversal of write-downs of long-term financial assets, section 3 no. 40 EStG/section 8b(3) sentence 8 KStG		U	AM 4948 Allocated other non-cash benefits, 19% VAT
		4914 Income from reversal of write-downs, section 3 no. 40 EStG/section 8b(2) KStG			4949 Allocated other non-cash benefits, no VAT
		4915 Income from reversal of write-downs of current assets excluding inventories		GK	4960 Prior - period income
	GK	4916 Income from reversal of write-downs of current assets, section 3 no. 40 EStG/section 8b(3) sentence 8 KStG		GK	4970 Insurance recoveries and compensation payments
		4920 Income from reduction in global valuation allowances on receivables		GK	4972 Refunds Act on Reimbursement of Employers' Expenses (AAG)
			Sales		4975 Investment subsidies (taxable)
					4980 Investment grants (tax-exempt)
					4981 Tax-exempt income from reversal of tax reserves
					4982 Other tax-exempt operating income
					4987 Income from capitalisation of assets acquired free of charge
					4989 Reimbursements, refunds and credit entries relating to prior periods
					4992 Income from administrative expense allocations



Balance sheet / profit and lost item	Program linkage	5 Operating Expenditure	Balance sheet / profit and lost item	Program linkage	5 Operating Expenditure
Cost of raw materials, consumables and supplies, and of purchased merchandise		5000 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			AV 5300 Cost of merchandise, 7% input tax -09
		AV 5110 Cost of raw materials, consumables and supplies, 7% input tax -19			R 5310 -48
		R 5120 -29			5349 Cost of merchandise without input tax deduction
		AV 5130 Cost of raw materials, consumables and supplies, 19% input tax -39			AV 5400 Cost of merchandise, 19% input tax -09
		R 5140 -59		U	R 5410 -19
	U	AV 5160 Cost of raw materials, consumables and supplies, intra-European Union acquisitions, 7% input tax and 7% VAT			AV 5420 Intra-European Union acquisitions, 7% input tax and 7% VAT -24
		R 5161		U	AV 5425 Intra-European Union acquisitions, 19% input tax and 19% VAT -29
	U	AV 5162 Cost of raw materials, consumables and supplies, intra-European Union acquisitions, 19% input tax and 19% VAT			AV 5430 Intra-European Union acquisitions, no input tax and 7% VAT
		R 5164 -65		U	R 5431 -34
	U	AV 5166 Cost of raw materials, consumables and supplies, intra-European Union acquisitions, no input tax and 7% VAT			AV 5435 Intra-European Union acquisitions, no input tax and 19% VAT
		AV 5167 Cost of raw materials, consumables and supplies, intra-European Union acquisitions, no input tax and 19% VAT		U	R 5436 -39
	U	R 5168 -69			AV 5440 Intra-European Union acquisition of new vehicles from supplier without VAT identification number, 19% input tax and 19% VAT
		AV 5170 Cost of raw materials, consumables and supplies, 5.5% input tax			R 5441 -49
		AV 5171 Cost of raw materials, consumables and supplies, 10.7% input tax			R 5500 -04
		R 5172 -74		U	AV 5505 Cost of merchandise, 5.5% input tax -09
	U	AV 5175 Cost of raw materials, consumables and supplies from a VAT warehouse, s. 13a UStG, 7% input tax and 7% VAT			R 5510 -39
		AV 5176 Cost of raw materials, consumables and supplies from a VAT warehouse, s. 13a UStG, 19% input tax and 19% VAT			AV 5540 Cost of merchandise, 10.7% input tax -49
	U	R 5177 -88			AV 5550 Tax-exempt intra-European Union acquisitions
		AV 5189 Cost of raw materials, consumables and supplies as last purchaser in a triangular transaction, 19% input tax and 19% VAT			5551 Cost of merchandise in a third country, taxable
		5190 Fuels (production)			5552 Acquisition by 1st purchaser in a triangular transaction
		AV 5191 Fuels (production), 7% input tax		U	AV 5553 Purchase of merchandise as last purchaser in a triangular transaction, 19% input tax and 19% VAT
		AV 5192 Fuels (production), 19% input tax			R 5554 -57
		R 5193 -98			5558 Cost of merchandise in another EU country, taxable
	U				5559 Tax-exempt imports
				U	AV 5560 Merchandise from a VAT warehouse, section 13a UStG, 7% input tax and 7% VAT
					R 5561 -64
				U	AV 5565 Merchandise from a VAT warehouse, section 13a UStG, 19% input tax and 19% VAT

Balance sheet / profit and lost item	Program linkage	5 Operating Expenditure	Balance sheet / profit and lost item	Program linkage	5 Operating Expenditure	
Cost of raw materials, consumables and supplies, and of purchased merchandise		R 5566 -69	Cost of raw materials, consumables and supplies, and of purchased merchandise	U	S/AV 5741 Cash discounts received on cost of raw materials, consumables and supplies, taxable intra-European Union acquisitions, 19% input tax and 19% VAT	
		5600 Non-deductible input tax			R 5742	
		5610 Non-deductible input tax, 7%		U	S/AV 5743 Cash discounts received on cost of raw materials, consumables and supplies, taxable intra-European Union acquisitions, 7% input tax and 7% VAT	
		R 5650 -59			S/AV 5744 Cash discounts received on raw materials, consumables and supplies, taxable intra-European Union acquisitions	
		5660 Non-deductible input tax, 19%			S/AV 5745 Cash discounts received on taxable intra-European Union acquisitions	
		5700 Trade discounts			U	S/AV 5746 Cash discounts received on taxable intra-European Union acquisitions, 7% input tax and 7% VAT
		5701 Trade discounts on cost of raw materials, consumables and supplies			U	R 5747
		AV 5710 Trade discounts, 7% input tax -11			S/AV 5748 Cash discounts received on taxable intra-European Union acquisitions, 19% input tax and 19% VAT	
		R 5712 -13			R 5749	
		AV 5714 Trade discounts on cost of raw materials, consumables and supplies, 7% input tax			AV 5750 Volume discounts received, 7% -51 input tax	
		AV 5715 Trade discounts on cost of raw materials, consumables and supplies, 19% input tax			R 5752	
	U	R 5716			5753 Volume discounts received on cost of raw materials, consumables and supplies	
		AV 5717 Trade discounts on cost of raw materials, consumables and supplies, intra-EU acquisitions, 7% input tax and 7% VAT			AV 5754 Volume discounts received on cost of raw materials, consumables and supplies, 7% input tax	
	U	AV 5718 Trade discounts on cost of raw materials, consumables and supplies, intra-EU acquisitions, 19% input tax and 19% VAT			AV 5755 Volume discounts received on cost of raw materials, consumables and supplies, 19% input tax	
		R 5719			R 5756 -59	
		AV 5720 Trade discounts, 19% input tax -21			AV 5760 Volume discounts received, -61 19% input tax	
		R 5722			R 5762 -68	
		R 5723			5769 Volume discounts received	
	U	AV 5724 Trade discounts on intra-European Union acquisitions, 7% input tax and 7% VAT			5770 Rebates received	
	U	AV 5725 Trade discounts on intra-European Union acquisitions, 19% input tax and 19% VAT			AV 5780 Rebates received, 7% input tax -81	
		R 5726			R 5782	
		R 5727 -29			5783 Rebates received on cost of raw materials, consumables and supplies	
		S/AV 5730 Cash discounts received			AV 5784 Rebates received on cost of raw materials, consumables and supplies, 7% input tax	
		S/AV 5731 Cash discounts received, 7% input tax			AV 5785 Rebates received on cost of raw materials, consumables and supplies, 19% input tax	
		R 5732			R 5786 -87	
		S/AV 5733 Cash discounts received on cost of raw materials, consumables and supplies			S/AV 5788 Cash discounts received on cost of raw materials, consumables and supplies, 10.7% input tax	
		S/AV 5734 Cash discounts received on cost of raw materials, consumables and supplies, 7% input tax			R 5789	
		R 5735				
		S/AV 5736 Cash discounts received, 19% input tax				
		R 5737				
		S/AV 5738 Cash discounts received on cost of raw materials, consumables and supplies, 19% input tax				
		R 5739 -40				

Balance sheet / profit and lost item	Program linkage	5 Operating Expenditure	Balance sheet / profit and lost item	Program linkage	5 Operating Expenditure
Cost of raw materials, consumables and supplies, and of purchased merchandise		AV 5790 Rebates received, 19% input tax -91	Cost of purchased services	U	AV 5923 Other services supplied by a contractor in another EU country, 19% input tax and 19% VAT
	U	AV 5792 Cash discounts received on cost of raw materials, consumables and supplies as last purchaser in a triangular transaction, 19% input tax and 19% VAT		U	R 5924
	U	AV 5793 Cash discounts received on purchase of merchandise as last purchaser in a triangular transaction, 19% input tax and 19% VAT		U	AV 5925 Services supplied by foreign contractor, 19% input tax and 19% VAT
		S/AV 5794 Cash discounts received, 5.5% input tax		U	R 5927 -29
		R 5795		U	AV 5930 Construction services supplied by domestic contractor, no input tax, 7% VAT
		S/AV 5796 Cash discounts received, 10.7% input tax		U	R 5931 -32
		R 5797		U	AV 5933 Other services supplied by a contractor in another EU country, no input tax and 7% VAT
		S/AV 5798 Cash discounts received on cost of raw materials, consumables and supplies, 5.5% input tax		U	R 5934
		R 5799		U	AV 5935 Services supplied by foreign contractor, no input tax, 7% VAT
		5800 Delivery costs		U	R 5936 -39
		5820 Empties		U	AV 5940 Construction services supplied by domestic contractor, no input tax, 19% VAT
		5840 Customs and import duties		U	R 5942
		5860 Allocated material costs (contra account 5000-99)		U	AV 5943 Other services supplied by a contractor in another EU country, no input tax and 19% VAT
		5880 Changes in inventories of raw materials, consumables and supplies, and of purchased merchandise		U	R 5944
		5881 Changes in inventories of purchased merchandise		U	AV 5945 Services supplied by foreign contractor, no input tax, 19% VAT
		5885 Changes in inventories of raw materials, consumables and supplies			R 5947 -49
		5900 Purchased services		S/AV 5950	Cash discounts received on services for which recipient bears tax liability under section 13b UStG
Cost of purchased services		AV 5906 Purchased services, 19% input tax		U	S/AV 5951 Cash discounts received on services for which recipient bears tax liability under section 13b UStG, 19% input tax and 19% VAT
		R 5907			R 5952
		AV 5908 Purchased services, 7 % input tax		S/AV 5953	Cash discounts received on services for which recipient bears tax liability under section 13b UStG, no input tax, with VAT
	U	5909 Purchased services, no input tax		U	S/AV 5954 Cash discounts received on services for which recipient bears tax liability under section 13b UStG, no input tax, 19% VAT
		AV 5910 Construction services supplied by domestic contractor, 7% input tax and 7% VAT			R 5955 -59
		R 5911 -12		U	5960 Services under s. 13b UStG, with input tax deduction
	U	AV 5913 Other services supplied by a contractor in another EU country, 7% input tax and 7% VAT			5965 Services under s. 13b UStG, without input tax deduction
		R 5914		GK	5970 Purchased services (rent/lease for movable property)
	U	AV 5915 Services supplied by foreign contractor, 7% input tax and 7% VAT		GK	5975 Purchased services (rent/lease for immovable property)
		R 5916 -19			
	U	AV 5920 Construction services supplied by domestic contractor, 19% input tax and 19% VAT			
		R 5922			

Balance sheet / profit and lost item	Program linkage	5 Operating Expenditure	Balance sheet / profit and lost item	Program linkage	5 Operating Expenditure
Cost of purchased services	GK  G	5980 Purchased services (recompense for rights and licences)  5985 Purchased services (remuneration for rental and lease of assets - corresponds to special business income)			

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	Wages and salaries		6079 Expenses from change in provisions for vacation pay for marginal part-time workers
		6010 Wages			6080 Capital-forming payments
		6020 Salaries			6090 Travel expense reimbursement – home/workplace
		6024 Managing director salaries of shareholders of limited liability company (GmbH)			6100 Social security, post-employment and other employee benefit costs
	K	6026 Management bonuses paid to shareholder managers		Social security, post-employment and other employee benefit costs	
		6027 Managing director salaries			6110 Statutory social security expenses
	G	6028 Remuneration of salaried partners, section 15 EStG (corresponds to special business income)			6118 Statutory social security expenses for salaried partners, section 15 EStG (corresponds to special business income)
	K	6029 Management bonuses paid to employees			6120 Contributions to occupational health and safety agency
		6030 Casual labour wages			6130 Voluntary social benefits not subject to wage tax
		6035 Wages for marginal part-time work			6140 Post-employment benefit costs
		6036 Flat-rate taxes for marginal part-time workers		6147 Flat-rate tax on other benefits (e.g. direct insurance policies)	
		6037 Flat-rate taxes for shareholder managers		6148 Post-employment benefit costs of salaried partners, section 15 EStG (corresponds to special business income)	
	G	6038 Flat-rate taxes for salaried partners, section 15 EStG (corresponds to special business income)		6149 Post-employment benefit costs for shareholder managers	
		6039 Flat-rate taxes for employees		6150 Pension funds	
		6040 Flat-rate tax on casual labour wages		6160 Employee benefit expenses	
		6045 Tips		6170 Other social security costs	
		6050 Salaries of spouses		6171 Social security contributions for marginal part-time workers	
		6060 Voluntary social benefits subject to wage tax		6200 Amortisation of intangible fixed assets	
		6066 Voluntary non-cash benefits provided to marginal part-time workers	Of non-current intangible assets and property, plant and equipment		
		6067 Voluntary non-cash benefits provided to shareholder managers		6201 Amortisation of internally generated intangible fixed assets	
	G	6068 Voluntary non-cash benefits provided to salaried partners, section 15 EStG (corresponds to special business income)		6205 Goodwill amortisation and write-downs	
		6069 Flat-rate tax on other benefits (e.g. travel allowances)		6209 Goodwill write-downs	
		6070 Sick pay supplements		6210 Write-downs of intangible fixed assets	
		6071 Non-cash benefits and services provided to marginal part-time workers		6211 Write-downs of internally generated intangible fixed assets	
		6072 Non-cash benefits and services provided to employees		6220 Depreciation of tangible fixed assets (excluding depreciation of motor vehicles and buildings)	
		6073 Non-cash benefits and services provided to shareholder managers		6221 Depreciation of buildings	
	G	6074 Non-cash benefits and services provided to salaried partners, section 15 EStG (corresponds to special business income)		6222 Depreciation of motor vehicles	
		6075 Employment agency subsidies (credit balances)		6223 Depreciation of share of building attributable to home office	
	6076 Expenses from change in provisions for vacation pay		6230 Write-downs of tangible fixed assets		
	6077 Expenses from change in provisions for vacation pay for shareholder-managers		6231 Write-downs for extraordinary technical and economic wear and tear of buildings		
G	6078 Expenses from change in provisions for vacation pay for salaried partners, section 15 EStG (corresponds to special business income)		6232 Write-downs for extraordinary technical and economic wear and tear of motor vehicles		
			6233 Write-downs for extraordinary technical and economic wear and tear of other assets		
			6240 Write-downs of tangible fixed assets due to special tax rules		

Balance sheet / profit and lost item	Program linkage	6 Operating Expenditure	Balance sheet / profit and lost item	Program linkage	6 Operating Expenditure		
Of non-current intangible assets and property, plant and equipment	SB	6241 Accelerated tax depreciation, s. 7g(5) EStG (excluding motor vehicles)	Other operating expenses		6312 Rent/expenses for maintaining two residences (business owner)		
	SB	6242 Accelerated tax depreciation, s. 7g(5) EStG (motor vehicles)			K	6313 Remuneration of partners for rental and lease of their immovable property	
	SB	6243 Reduction in cost in accordance with section 7g(2) EStG (excl. motor vehicles)			G	6314 Remuneration of partners for rental of their immovable property, section 15 EStG (corresponds to special business income)	
	SB	6244 Reduction in cost in accordance with section 7g(2) EStG (for motor vehicles)			GK	6315 Real property leases (immovable property)	
	SB	6245 Accelerated tax depreciation under section 7b EStG (new rental housing)			GK	6316 Leases (immovable property)	
		6250 Finance leases			GK	6317 Expenses for rented or leased immovable property that must be added back under trade tax law	
		6260 Immediate write-off of low-value assets				6318 Incidental rental and lease expenses, not added back for trade tax purposes	
		6262 Depreciation and amortisation of capitalised low-value assets				6319 Remuneration of partners for lease of their immovable property, section 15 EStG (corresponds to special business income)	
		6264 Write-downs of assets (collective item)			G	6320 Heating	
		6266 Write-downs of capitalised low-value assets				6325 Gas, electricity, water	
		6270 Write-downs of other current assets (if unusually high)				6330 Cleaning	
	Of current assets, to the extent that these exceed normal depreciation and amortisation	SB			6272 Write-downs of current assets due to tax rules (unusually high)		6335 Maintenance of operating premises
					6278 Write-downs of raw materials, consumables and supplies/merchandise (if unusually high)		6340 Levies for real property used for operating purposes
					6279 Write-downs of finished goods and work in progress (if unusually high)		6345 Other occupancy costs
					6280 Bad debt allowances (if unusually high)		6348 Expenses for home office (deductible portion)
U		AM 6281 Bad debt allowances, 7% VAT (if unusually high)	G	6349 Expenses for home office (non-deductible portion)			
		R 6282 -84		6350 Real estate expenses, operating			
		R 6285		6352 Real estate expenses, non-operating			
U		AM 6286 Bad debt allowances, 19% VAT (if unusually high)	GK	6390 Non-cash benefits, donations, non-tax deductible			
		R 6287 -88	GK	6391 Non-cash benefits, donations for scientific and cultural purposes			
GK		6290 Allowances on receivables from corporations classified as long-term investees (if unusually high), s. 3c EStG/ s. 8b(3) KStG	GK	6392 Non-cash benefits, donations for charitable purposes			
K		6291 Allowances on receivables from shareholders and related parties (if unusually high), s. 8b(3) KStG	GK	6393 Non-cash benefits, donations for church, religious and non-profit purposes			
		6300 Other operating expenses	GK	6394 Non-cash benefits, donations to political parties			
		6302 Interim account for expenses in another country for which input tax reimbursement is possible		6395 Non-cash benefits, donations to permanent assets (capital reserves) of a non-profit foundation			
Other operating expenses			6303 Purchased services/third-party services	R 6396	6397 Non-cash benefits, donations to permanent assets (capital reserves) of a church, religious or non-profit foundation		
			6304 Other regular operating expenses		6398 Non-cash benefits, donations to permanent assets (capital reserves) of a scientific, charitable or cultural foundation		
		6305 Occupancy costs	GK	6400 Insurance premiums			
	GK	6310 Rent (immovable property)		6405 Building insurance			
				6410 Net insurance premium for future pension benefit liability			
				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	Other operating expenses	GK	6642 Other business expenses with limited deductibility (non-deductible portion)
		6436 Tax-deductible late filing penalties and administrative fines		GK	6643 Small gifts
	GK	6437 Non-tax deductible late filing penalties and administrative fines		GK	6644 Non-deductible entertainment expenses
		6440 Disabled persons equalisation levy			6645 Non-deductible business expenses from advertising and corporate hospitality expenses
		6450 Building repairs and maintenance			6650 Employee travel expenses
		6460 Repairs and maintenance of technical equipment and machinery			6660 Employee travel expenses, accommodation costs
		6470 Repairs and maintenance of other equipment, operating and office equipment			6663 Employee travel expenses, cost of travel
		6475 Addition to provision for internal expenses			6664 Employee travel expenses, additional subsistence costs
		6485 Repairs and maintenance of other equipment			R 6665
		6490 Other repairs and maintenance			6668 Employee mileage reimbursement
		6495 Hardware and software maintenance expenses		G	6670 Business owner travel expenses
	GK	6498 Operating leases movable assets for technical equipment and machinery			6672 Business owner travel expenses (non-deductible portion)
		6500 Vehicle expenses			6673 Business owner travel expenses, cost of travel
		6520 Motor vehicle insurance			6674 Business owner travel expenses, additional subsistence costs
		6530 Current motor vehicle operating costs			6680 Business owner travel expenses, accommodation costs and incidental travel expenses
		6540 Motor vehicle repairs			R 6685
	GK	6550 Garage rent			-86
	GK	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			6690 Travel between home and workplace and travel to family home (credit balance)
		6580 Road tolls			6691 Additional subsistence expenses in connection with maintaining two residences (business owner)
		6590 Motor vehicle expenses for private vehicles used for business purposes			6700 Selling and distribution expenses
		6595 Third-party vehicle expenses			6710 Packaging materials
		6600 Advertising expenses			6740 Outgoing freight
		6605 Giveaways			6760 Transport insurance
		6610 Gifts, deductible, without s. 37b EStG			6770 Selling commissions
		6611 Non-cash benefits to third parties, deductible, s. 37b EStG			6780 Third-party services (distribution)
		6612 Flat-rate taxes on gifts and non-cash benefits, deductible			6790 Warranty expenses
	GK	6620 Gifts, non-deductible, without s. 37b EStG			6800 Postage
	GK	6621 Gifts, non-deductible, with s. 37b EStG			6805 Telephone
	GK	6622 Flat-rate taxes on non-cash benefits and gifts, non-deductible			6810 Fax and Internet expenses
		6625 Gifts used exclusively for operating purposes			6815 Office supplies
		6629 Non-cash benefits, with s. 37b EStG			6820 Newspapers, books (specialist literature)
		6630 Corporate hospitality expenses		G	6821 Training costs
		6640 Entertainment expenses			6822 Voluntary social benefits
		6641 Other business expenses with limited deductibility (deductible portion)			6823 Remuneration of partners, section 15 EStG (corresponds to special business income)

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



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	U	AM 6932 Bad debt allowances on tax-exempt intra-European Union supplies of goods and services (normal amount)			
	U	AM 6933 Bad debt allowances on intra-European Union supplies of goods and services subject to domestic taxation, 7% VAT (normal amount)			
		R 6934			
		R 6935			
	U	AM 6936 Bad debt allowances, 19% VAT (normal amount)			
		R 6937			
	U	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 Other regular non-operating expenses			
	GK	6968 Other non-deductible expenses			
		6969 Other infrequent expenses			
		6970 Imputed business owner's remuneration			
		6972 Imputed rent/leasing expenses			
		6974 Imputed interest			
		6976 Imputed depreciation, amortisation and write-downs			
		6978 Imputed business risks			
		6979 Imputed wages for non-compensated employees			
		6980 Allocated imputed business owner's remuneration			
		6982 Allocated imputed rental and lease payments			
		6984 Allocated imputed interest			
		6986 Allocated imputed depreciation, amortisation and write-downs			
		6988 Allocated imputed business risks			
		6989 Allocated imputed wages for non-compensated employees			
		6990 Cost of sales			
		6992 Administrative expenses			
		6994 Selling expenses			
		6999 Contra account 6990-6998			

Balance sheet / profit and lost item	Program linkage	7 Other Revenue und Expenditure	Balance sheet / profit and lost item	Program linkage	7 Other Revenue und Expenditure
Income from long-term equity investments	GK	7000 Income from long-term equity investments	Other interest and similar income	GK	7109 Other interest and similar income from affiliated companies
		7004 Income from investments in partnerships (affiliated companies), s. 9 GewStG or s. 18 EStG			7110 Other interest income
		7005 Income from shares in corporations (long-term equity investments), s. 3 no. 40 EStG/ s. 8b(1) KStG			7115 Income from other securities and short-term loans
		7006 Income from shares in corporations (affiliated companies), s. 3 no. 40 EStG/ s. 8b(1) KStG			7119 Other interest income from affiliated companies
		7008 Profit shares from industrial or self-employed partnerships, s. 9 GewStG or s. 18 EStG			7120 Income similar to interest income
		7009 Income from long-term equity investments in affiliated companies			7128 Interest income from early repayment of increased corporate income tax amount, section 38 KStG
		7010 Income from other securities and long-term loans			7129 Income similar to interest income from affiliated companies
		7011 Income from long-term loans			7130 Discounts received
		7012 Income from long-term loans to affiliated companies			7139 Discounts received from affiliated companies
		7013 Income from shares in partnerships (long-term financial assets)			7140 Tax-exempt interest income from discounting of provisions
Income from other securities and long-term loans	GK	7014 Income from shares in corporations (long-term equity investments), s. 3 no. 40 EStG/ s. 8b(1,4) KStG	Other interest and similar income or Interest and similar expenses	GK	7141 Interest income from the discounting of liabilities
		7015 Income from shares in corporations (affiliated companies), s. 3 no. 40 EStG/ s. 8b(1) KStG (domestic corporations)			7142 Interest income from the discounting of provisions
		7016 Income from shares in partnerships (affiliated companies)			7143 Interest income from the discounting of provisions for pensions and similar/comparable obligations
		7017 Income from other long-term securities of corporations (affiliated companies)			7144 Interest income from the discounting of provisions for pensions and similar/comparable obligations for offsetting under s. 246(2) HGB
		7018 Income from other long-term securities of partnerships (affiliated companies)			7145 Income from assets for offsetting in accordance with section 246(2) HGB
		7019 Income from other securities and long-term loans, from affiliated companies			7190 Income from loss absorption
		7020 Interest and dividend income			7192 Income from profits received under a profit pooling agreement
		7030 Compensation payments received as an outside shareholder			7194 Income from profits received under a profit and loss transfer or partial profit transfer agreement
		7100 Other interest and similar income			7200 Write-downs of long-term financial assets (permanent)
		R 7102			7201 Write-downs of long-term financial assets (not permanent)
Other interest and similar income	GK	7103 Income from shares in corporations (current assets), s. 3 no. 40 EStG/ s. 8b(1,4) KStG	Loss transfer	GK	7204 Write-downs of long-term financial assets, s. 3 no. 40 EStG/ s. 8b(3) KStG (permanent)
		7104 Income from shares in corporations (affiliated companies), s. 3 no. 40 EStG/ s. 8b(1) KStG			7207 Write-downs of long-term financial assets - affiliated companies
		7105 Interest income s. 233a AO, taxable			7208 Expenses due to share of loss of industrial and independent partnerships, s. 8 GewStG or s. 18 EStG 8)
		7106 Interest income s. 233a AO, tax-exempt (Schedule GK KSt)			7210 Write-downs of securities classified as current assets
Other interest and similar income	GK	7107 Interest income s. 233a AO, s. 4(5b) EStG, tax-exempt	Depreciation and amortization of financial assets and marketable securities	GK	

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

Balance sheet / profit and lost item	Program linkage	7 Other Revenue und Expenditure	Balance sheet / profit and lost item	Program linkage	7 Other Revenue und Expenditure
Other operating income	HB	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
	HB	7464 Income from the application of transitional provisions (deferred taxes)			7680 Land tax
		R 7500			7685 Motor vehicle tax
Other operating expenses		R 7501			7690 Backpayments of other taxes for prior years
		R 7550			7692 Refunds of other taxes for prior years
	K	7551 Losses from mergers and reorganisations	of which retained profits brought forward/of which accumulated losses brought forward		7694 Income from reversal of provisions for other taxes
		7552 Losses due to extraordinary damage (balance sheet accounting only)			7700 Retained profits brought forward after appropriation of net profit
		7553 Restructuring and reorganisation costs			F 7705 Retained profits brought forward after appropriation of net profit (with breakdown for statement of changes in capital accounts)
		7554 Losses from disposal or discontinuation of business activities, net of tax			7720 Accumulated losses brought forward after appropriation of net profit
	HB	7560 Expenses from the application of transitional provisions			F 7725 Accumulated losses brought forward after appropriation of net profit (with breakdown for statement of changes in capital accounts)
	HB	7561 Expenses from the application of transitional provisions (provisions for pensions)			7730 Withdrawals from capital reserves
		R 7562	Withdrawals from capital reserves		7735 Withdrawals from legal reserve
	HB	7563 Expenses from the application of transitional provisions (deferred taxes)	Withdrawals from legal reserve		7740 Withdrawals from special reserves for capitalised own shares
Taxes on income	K	7600 Corporate income tax	Withdrawals from reserve for shares in a parent or majority investor		7743 Withdrawals from reserve for shares in a parent or majority investor
Taxes on income or Taxes on income	K	7603 Corporate income tax for prior years			7744 Withdrawals from other revenue reserves (co-operatives)
Taxes on income	K	7604 Corporate income tax refunds for prior years	Withdrawals from other revenue reserves		7745 Withdrawals from reserves provided for by the articles of association
	K	7607 Solidarity surcharge refunds for prior years	Withdrawals from reserves provided for by the articles of association		7750 Withdrawals from other revenue reserves
	K	7608 Solidarity surcharge	Withdrawals from other revenue reserves		F 7751 Withdrawals from collectively held reserves (with breakdown for statement of changes in capital account)
Taxes on income or Taxes on income	K	7609 Solidarity surcharge for prior years			7755 Income from capital decrease
Taxes on income	GK	7610 Trade tax	Income from capital decrease		7760 Appropriation to capital reserves under the rules governing simplified capital decreases
	GK	7630 Withholding tax on investment income, 25%	Appropriations to capital reserves under the rules governing simplified capital decreases		7765 Appropriation to legal reserve
	GK	7633 Allowable solidarity surcharge on withholding tax on investment income, 25%	Appropriations to legal reserves		7770 Transfers to special reserves for capitalised own shares
	GK	7638 Foreign tax on DTA income exempt from domestic taxation	to reserve for shares in a parent or majority investor		7773 Transfers to reserve for shares in a parent or majority investor
	GK	7639 Credit/ deduction of foreign withholding tax			
	GK	R 7640			
Taxes on income or Taxes on income	GK	7641 Backpayments and refunds of trade tax for prior years, section 4(5b) EStG			
Taxes on income		R 7642			
	GK	7643 Income from reversal of provisions for trade tax, section 4(5b) EStG			
		R 7644			
	HB GK	7645 Expenses from additions to and reversals of deferred taxes			
	GK	7646 Expenses from additions to provisions for taxes for tax deferral (BStBK)			
	GK	7648 Income from reversal of provisions for taxes for tax deferral (BStBK)			

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 Appropriations to other revenue reserves Appropriations to other reserves Appropriations to other revenue reserves Distributions Carried forward to new account Other operating expenses		7775 Appropriation to reserves provided for by the articles of association 7780 Appropriation to other revenue reserves F 7781 Appropriation to collectively held reserves (with breakdown for statement of changes in capital account) 7785 Transfers to other revenue reserves (co-operatives) 7790 Advance distribution R 7795 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)			

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" -		S 9000 Balances brought forward, G/L accounts	Capital shares of general partners	SB	F 9146 General partner variable capital - transfer of reserve under section 6b EStG
		F 9001 Balances brought forward	Capital share of limited partners	SB	F 9147 Limited partner variable capital - transfer of reserve under section 6b EStG
		S 9008 Balances brought forward, receivables	Other equity and liabilities		R 9148 -49
		S 9009 Balances brought forward, payables	Capital shares of general partners		F 9150 Fixed capital - other capital account adjustments, general partner
		F 9050 Open items, 2020			F 9151 Variable capital - other capital account adjustments, general partner
		R 9051 -59			F 9152 Accumulated loss carryforward account - other capital account adjustments, general partner
		R 9060			F 9153 Capital account III - other capital account adjustments, general partner
		R 9069			F 9154 Unpaid uncalled contributions to general partner capital - other capital account adjustments, general partner
		F 9070 Open items, 2000	Uncalled outstanding contributions		F 9155 Allocation account for call obligations - other capital account adjustments, general partner
		F 9071 Open items, 2001			R 9156
		F 9072 Open items, 2002	Capital shares of general partners		F 9157 Private taxes, capital gains tax (general partner) equity
		F 9073 Open items, 2003			F 9158 Private taxes, solidarity surcharge (general partner) equity
		F 9074 Open items, 2004			F 9159 Private taxes, church tax (general partner) equity
		F 9075 Open items, 2005			F 9160 Limited partner capital - other capital account adjustments, limited partner
		F 9076 Open items, 2006			F 9161 Variable capital - other capital account adjustments, limited partner
		F 9077 Open items, 2007			F 9162 Loss adjustment account - other capital account adjustments, limited partner
		F 9078 Open items, 2008			F 9163 Capital account III - other capital account adjustments, limited partner
		F 9079 Open items, 2009			F 9164 Unpaid uncalled contributions to limited partner capital - other capital account adjustments, limited partner
		F 9080 Open items, 2010			F 9165 Allocation account for call obligations - other capital account adjustments, limited partner
		F 9081 Open items, 2011			R 9166
		F 9082 Open items, 2012			F 9167 Private taxes, capital gains tax (limited partner), equity
		F 9083 Open items, 2013			F 9168 Private taxes, solidarity surcharge (limited partner), equity
		F 9084 Open items, 2014			F 9169 Private taxes, church tax (limited partner), equity
		F 9085 Open items, 2015			F 9170 Fixed capital - transfers, general partner
		F 9086 Open items, 2016			F 9171 Variable capital - transfers, general partner
		F 9087 Open items, 2017			
		F 9088 Open items, 2018			
		F 9089 Open items, 2019			
		F 9090 Aggregate carryforwards account	Capital share of limited partners		
		R 9091			
		R 9092 -98			
		F 9101 Selling days			
		F 9102 Number of cash customers			
		F 9103 Number of employees			
		F 9104 Unpaid persons			
		F 9105 Sales staff			
		F 9106 Business premises m2			
		F 9107 Sales area m2			
			Uncalled outstanding contributions		
		F 9116 Number of invoices			
		F 9117 Number of credit customers, monthly			
		F 9118 Number of credit customers, cumulative	Capital share of limited partners		
		9120 Expansion investments			
		F 9130 .	Other equity and liabilities		
		F 9131 .	Capital share of limited partners		
		9135 Orders received in financial year			
		9140 Order books			
Capital share of limited partners		F 9141 Limited partner variable capital			
		F 9142 Variable capital - limited partner share			
Collective item for allowable income taxes		9143 Private taxes, capital gains tax (compound item)	Capital shares of general partners		
		9144 Private taxes, solidartiy surcharge (compound item)			
		9145 Private taxes, church tax (compound item)			

Balance sheet / profit and lost item	Program linkage	9 Carry-forward, Capital and Statistical Accounts	Balance sheet / profit and lost item	Program linkage	9 Carry-forward, Capital and Statistical Accounts
Capital shares of general partners		F 9172 Accumulated loss carryforward account - transfers, general partner	- "Other accounts" -		9243 Investment liabilities from long-term financial asset purchases in trade payables
		F 9173 Capital account III - transfers, general partner			9244 Contra account for accounts 9240-9243
Uncalled outstanding contributions		F 9174 Unpaid uncalled contributions to general partner capital - transfers, general partner			9245 Receivables from tangible fixed asset sales in other assets
Capital shares of general partners		F 9175 Allocation account for call obligations - transfers, general partner			9246 Receivables from intangible fixed asset sales in other assets
		R 9176 -79			9247 Receivables from long-term financial asset sales in other assets
Capital share of limited partners		F 9180 Limited partner capital - transfers, limited partner			9249 Contra account for accounts 9245-9247
		F 9181 Variable capital - transfers, limited partner			R 9250
		F 9182 Loss adjustment account - transfers, limited partner			R 9255
		F 9183 Capital account III - transfers, limited partner			R 9259
Uncalled outstanding contributions		F 9184 Unpaid uncalled contributions to limited partner capital - transfers, limited partner			9260 Short-term provisions
Capital share of limited partners		F 9185 Allocation account for call obligations - transfers, limited partner			9262 Medium-term provisions
		F 9186 Private taxes, capital gains tax (limited partner), borrowed capital			9264 Long-term provisions, excluding pensions
		F 9187 Private taxes, solidarity surcharge (limited partner), borrowed capital			9269 Contra account for accounts 9260-9268
		F 9188 Private taxes, church tax (limited partner), borrowed capital			9270 Contra account for 9271-9279 (debit entries)
Liabilities to limited partners or Receivables to limited and atypical silent partners		9189 Allocation account for transfers between partner capital accounts			9271 Contingent liabilities from the issuance and transfer of bills
		F 9190 Contra account for statistical quantity units, accounts 9101-9107 and accounts 9116-9118			9272 Contingent liabilities to affiliated companies/associates from issuance and transfer of bills
		9199 Contra account for accounts 9120, 9135-9140			9273 Contingent liabilities from guarantees, bill and cheque guarantees
		F 9200 Number of employees			9274 Contingent liabilities to affiliated companies/associates from guarantees, bill and cheque guarantees
		F 9201 Statistical accounts for balance sheet/ management accounting ratios and indicators			9275 Contingent liabilities from warranties
		F 9209 Contra account for 9200			9276 Contingent liabilities to affiliated companies/associates from warranties
		9210 Direct labour costs			9277 Contingent liabilities from the granting of security for third-party liabilities
		9219 Contra account for 9210			9278 Contingent liabilities to affiliated companies/associates from the granting of security for third-party liabilities
	HB	F 9220 Subscribed capital in DM (art. 42(3) s. 1 EGHGB)			9279 Contingent liabilities from assets held in trust
	HB	F 9221 Subscribed capital in Euros (art. 42(3) s. 2 EGHGB)			9280 Contra account for 9281-9284
	HB	F 9229 Contra account for 9220-9221			9281 Obligations arising from rental agreements and leases
		R 9230			9282 Obligations to affiliated companies arising from rental agreements and leases
		R 9232			9283 Other obligations under section 285 no. 3a HGB
		R 9234			9284 Other obligations to affiliated companies under section 285 no. 3a HGB
		R 9239			9285 Difference of discounting of post-employment benefit obligations under section 253 (6) HGB (credit balance)
		9240 Investment liabilities in trade payables		HB	9286 Contra account for 9285
		9241 Investment liabilities from tangible fixed asset purchases in trade payables		HB	9287 Interest for postings via receivables, section 4(3) EStG
		9242 Investment liabilities from intangible fixed asset purchases in trade payables		EUR	



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
	<input type="checkbox"/> EUR	9288 Dunning fees for postings via receivables, section 4(3) EStG	Capital share of limited partners		R 9441 -49
	<input type="checkbox"/> EUR	9289 Contra account for 9287 and 9288			F 9450 Extraordinary expenses, lp
- "Other accounts" -		9290 Statistical account for tax-exempt out-of-pocket expenses			R 9451 -59
Accounts payable		9291 Contra account for 9290			F 9460 Real estate expenses, lp
Other liabilities		9292 Statistical account for third-party funds			R 9461 -69
Contributions by silent partners	GK	9293 Contra account for 9292			F 9470 Income from real estate, lp
General asset-side tax adjustment item	<input type="checkbox"/> SB	9295 Contributions by silent partners			R 9471 -79
- "Other accounts" -		9297 Tax adjustment item			F 9480 Non-cash withdrawals, lp
		F 9300 Statistical accounts for balance sheet/ management accounting ratios and indicators			R 9481 -89
		F 9326 Statistical accounts for balance sheet/ management accounting ratios and indicators	Capital shares of general partners		F 9490 Private contributions, lp
		F 9346 Statistical accounts for balance sheet/ management accounting ratios and indicators			R 9491 -99
		F 9357 Statistical accounts for balance sheet/ management accounting ratios and indicators			F 9500 Allocation to account 2000, general partner
		F 9365 Statistical accounts for balance sheet/ management accounting ratios and indicators	Liabilities to general partners or Receivables to general partners	<input type="checkbox"/> HB	R 9501 -09
		F 9371 Statistical accounts for balance sheet/ management accounting ratios and indicators			F 9510 Allocation to account 2010, general partner
		9390 Account for special accounting standards (values 1)			R 9511 -19
		9391 Account for special accounting standards (values 2)			F 9520 Allocation to account 2020, general partner
		9392 Account for special accounting standards (values 3)			R 9521 -29
		9393 Account for special accounting standards (values 4)			F 9530 Allocation to account 9810, general partner
		9394 Contra account for special accounting standards (values)	Capital shares of general partners		R 9531 -39
		F 9395 Account for special accounting standards (quantity 1)			F 9540 Allocation to account 0060, general partner
		F 9396 Account for special accounting standards (quantity 2)	called up, outstanding capital contributions from general partners	<input type="checkbox"/> HB	R 9541 -49
		F 9397 Account for special accounting standards (quantity 3)			F 9550 Allocation to account 2050, limited partner
		F 9398 Account for special accounting standards (quantity 4)			R 9551 -59
		F 9399 Contra account for special accounting standards (quantity)			F 9560 Allocation to account 2060, limited partner
		F 9400 Private withdrawals, general, lp	Liabilities to limited partners or Receivables to limited and atypical silent partners	<input type="checkbox"/> HB	R 9561 -69
Capital share of limited partners		R 9401 -09			F 9570 Allocation to account 2070, limited partner
		F 9410 Private taxes, lp			R 9571 -79
		R 9411 -19	Capital shares of general partners		F 9580 Allocation to account 9820, general partner
		F 9420 Special personal deductions, partly deductible, lp			R 9581 -89
		R 9421 -29			F 9590 Allocation to account 0080, limited partner
		F 9430 Special personal deductions, fully deductible, lp	called up, outstanding capital contributions from limited partners	<input type="checkbox"/> HB	R 9591 -99
		R 9431 -39			F 9600 Name of partner, general partner
		F 9440 Non-cash benefits, donations, lp	Credit to capital accounts or Appropriation of 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 Income		R 9601 -09	Capital share of limited partners		F 9780 Allocation to account 9840, limited partner
		F 9610 Remuneration of work performed, general partner	Credit to capital accounts or Appropriation of Income		R 9781 -89
		R 9611 -19	- "Other accounts" -		F 9790 Remaining allocation, limited partner
		F 9620 Management bonus, general partner	Reserves		R 9791 -99
		R 9621 -29	Profit/loss carryforward before appropriation		R 9800
		F 9630 Loan interest, general partner	Reserves		F 9802 Collectively held reserves - other capital account adjustments
		R 9631 -39	Profit/loss carryforward before appropriation		F 9803 Retained profits/ accumulated losses brought forward - other capital account adjustments
		F 9640 Transfer for use, general partner	Reserves		F 9804 Collectively held reserves - transfers
		R 9641 -49	Profit/loss carryforward before appropriation		F 9805 Retained profits/ accumulated losses brought forward - transfers
		F 9650 Other remuneration, general partner	- "Other accounts" -	SB	F 9806 Attributable share of net income/net loss for financial year - per partner
		R 9651 -59		SB	F 9807 Attributable share of net retained profits/net accumulated losses - per partner
		F 9660 Other remuneration, general partner		SB	F 9808 Contra account for attributable share of net income/net loss for financial year
		R 9661 -69		SB	F 9809 Contra account for attributable share of net retained profits/net accumulated losses
		F 9670 Other remuneration, general partner	Capital shares of general partners		F 9810 Capital accounts III, gp
		R 9671 -79			R 9811 -19
		F 9680 Other remuneration, general partner			F 9820 Accumulated loss carryforward account, gp
		R 9681 -89			R 9821 -29
		F 9690 Residual allocation, general partner			F 9830 Allocation account for call obligations, gp
		R 9691 -99			R 9831 -39
		F 9700 Name of partner, limited partner			F 9840 Capital accounts III, lp
		R 9701 -09			R 9841 -49
		F 9710 Remuneration of work performed, limited partner			F 9850 Allocation account for call obligations, lp
		R 9711 -19			R 9851 -59
		F 9720 Management bonus, limited partner	Capital share of limited partners		F 9860 Call obligations of general partners, gp
		R 9721 -29			R 9861 -69
		F 9730 Loan interest, limited partner			F 9870 Call obligations of limited partners, lp
		R 9731 -39			
		F 9740 Transfer for use, limited partner	Call obligations of general partners arising from share of loss not covered by capital contributions		
		R 9741 -49			
		F 9750 Other remuneration, limited partner	Call obligations of limited partners arising from share of loss not covered by capital contributions		
		R 9751 -59			
		F 9760 Other remuneration, limited partner			
		R 9761 -69			
		F 9770 Other remuneration, limited partner			
		R 9771 -79			R 9871 -79

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
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, off-balance sheet
Withdrawals of general partners not covered by capital contributions		F 9883 Withdrawals by general partners not covered by capital contributions	Accounts receivable		9960 Valuation adjustment, trade receivables
Withdrawals of limited partners not covered by capital contributions		F 9884 Withdrawals by limited partners not covered by capital contributions	Other liabilities		9961 Valuation adjustment, other liabilities
Negative equity resulting from losses		F 9885 Allocation account for withdrawals by general partners not covered by capital contributions	Cash-in-hand, central bank balances, bank balances and cheques		9962 Valuation adjustment, bank balances
		F 9886 Allocation account for withdrawals by limited partners not covered by capital contributions	Liabilities to financial institutions		9963 Valuation adjustment, liabilities to banks
		9887 Partners' tax expense	Accounts payable		9964 Valuation adjustment, trade payables
		9889 Contra account for 9887	Other assets		9965 Valuation adjustment, other assets
		9890 Statistical account for profit markup under sections 6b, 6c EStG (credit balance)	- "Other accounts" -	SB	9970 Investment deduction section 7g(1) EStG, off-balance sheet (debit balance)
	SB	9891 Statistical account for profit markup under sections 6b, 6c EStG (debit balance) - Contra account for 9890		SB	9971 Investment deduction section 7g(1) EStG, off-balance sheet (credit balance) - contra account for 9970
	SB			SB	9972 Add-back of investment deduction section 7g (2) EStG from preceding tax year, off-balance sheet (credit balance)
Reserves		F 9892 Change of collectively held reserves (contributions/withdrawals)		SB	9973 Add-back of investment deduction section 7g (2) EStG from previous tax years, off-balance sheet (debit balance) - contra account for 9972, 9916, 9917
	EUR	9893 VAT in receivables at general VAT rate (cash basis accounting)		SB	9974 Reversal of investment deduction section 7g (3), (4) EStG in preceding tax year
	EUR	9894 VAT in receivables at reduced VAT rate (cash basis accounting)		SB	9975 Reversal of investment deduction section 7g (3), (4) EStG in previous tax years - contra account for 9974, 9918, 9919
	EUR	9895 Contra account 9893-9894 for allocation of VAT (cash basis accounting)		SB	9976 Non-deductible interest expenses under section 4h EStG (credit balance)
	EUR	9896 Input tax in liabilities at general VAT rate (cash basis accounting)		SB	9977 Non-deductible interest expenses under section 4h EStG (debit balance) - contra account for 9976
	EUR	9897 Input tax in liabilities at reduced VAT rate (cash basis accounting)		SB	9978 Deductible interest expenses from prior years under section 4h EStG (debit balance)
	EUR	9899 Contra account 9896-9897 for allocation of input tax (cash basis accounting)		SB	9979 Deductible interest expenses from prior years under section 4h EStG (credit balance) - contra account for 9978
	EUR	9910 Contra account for reduction in withdrawals, section 4(4a) EStG	Credit to liability accounts or Appropriation of Income		9980 Allocation of debit entry to liability accounts
	EUR	9911 Reduction in withdrawals, section 4(4a) EStG (credit balance)	Credit to capital accounts or Appropriation of Income		9981 Allocation account for allocation of debit entry to liability accounts
	EUR	9912 Increase in withdrawals, section 4(4a) EStG	Credit to liability accounts		9982 Allocation of credit entry to liability accounts
	EUR	9913 Contra account for increase in withdrawals, section 4(4a) EStG (credit balance)	Credit to capital accounts		9983 Allocation account for allocation of credit entry to liability accounts
	SB	9916 Add-back of investment deduction section 7g (2) EStG from two tax years ago, off-balance sheet (credit balance)			
	SB	9917 Add-back of investment deduction section 7g (2) EStG from three tax years ago, off-balance sheet (credit balance)			
	SB	9918 Reversal of investment deduction section 7g (3), (4) EStG from two tax years ago, off-balance sheet			

