

DATEV Account Chart

Standard Chart of Accounts SKR 03

Valid for 2017



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

Balance sheet / profit and lost item	Program linkage	0 Assets and Capital Accounts	Balance sheet / profit and lost item	Program linkage	0 Assets and Capital Accounts
Prepayments and assets under construction		0195 Residential buildings under construction	Other long-term equity investments		0517 Investments in corporations
Technical equipment and machinery		0199 Prepayments on residential buildings on third-party land			0518 Investments in partnerships
		0200 Technical equipment and machinery	Loans to other long-term investees and investors		0519 Investment by a GmbH & Co. KG in a general partner GmbH
		0210 Machinery			0520 Loans to other long-term investees and investors
		0220 Machine tools			0523 Loans to other long-term investees or investors, partnerships
		0240 Plant			0524 Loans to other long-term investees or investors, corporations
		0260 Transportation and similar systems			0525 Long-term securities
		0280 Operating facilities			0530 Securities with profit participation rights that are subject to the partial income system
Prepayments and assets under construction		0290 Technical equipment and machinery under construction	Long-term securities		0535 Fixed-income securities
		0299 Prepayments on technical equipment and machinery			0540 Other loans
Other equipment, operating and office equipment		0300 Other equipment, operating and office equipment	Other loans		0550 Loans
		0310 Other equipment			0570 Long-term shares in cooperatives
		0320 Passenger cars	Long-term shares in cooperatives		0580 Loans to shareholders/partners
		0350 Heavy goods vehicles	Other loans		0582 Loans to GmbH shareholders
		0380 Other transportation resources			0583 Loans to silent partners
		0400 Operating equipment			0584 Loans to general partners
		0410 Office equipment			0586 Loans to limited partners
		0420 Office fittings			0590 Loans to related parties
		0430 Shop fittings			0595 Long-term pension liability claims from life insurance policies
		0440 Tools	Other loans		0600 Non-convertible bonds
		0450 Improvements	Long-term pension liability claims from life insurance policies		0601 – due within 1 year
		0460 Scaffolding and formwork materials	Bonds		0605 – due between 1 and 5 years
		0480 Low-value assets			0610 – due after more than 5 years
		0485 Assets between EUR 150 and EUR 1,000 (collective item)			0615 Convertible bonds
		0490 Other operating and office equipment			0616 – due within 1 year
		0498 Other equipment, operating and office equipment under construction			0620 – due between 1 and 5 years
		0499 Prepayments on other equipment, operating and office equipment	Liabilities to banks or Cash-in-hand, central bank balances, bank balances and cheques		0625 – due after more than 5 years
		0500 Shares in affiliated companies (fixed assets)			0630 Liabilities to banks
		0501 Shares in affiliated companies, partnerships			0631 – due within 1 year
		0502 Shares in affiliated companies, corporations			0640 – due between 1 and 5 years
		0503 Shares in parent or majority investor, corporations			0650 – due after more than 5 years
		0504 Shares in parent or in majority investor			0660 Liabilities to banks under instalment credit agreements
		0505 Loans to affiliated companies			0661 – due within 1 year
		0506 Loans to affiliated companies, partnerships			0670 – due between 1 and 5 years
		0507 Loans to affiliated companies, corporations	Liabilities to banks		0680 – due after more than 5 years
		0508 Loans to affiliated companies, sole proprietorships			0690 (blank, no remaining maturity -98 noted in balance sheet)
		0509 Shares in affiliated majority investor, partnership	Liabilities to affiliated companies or Receivables from affiliated companies		0699 Contra account 0630-0689 if accounts 0690-0698 are allocated
		0510 Other long-term equity investments			0700 Liabilities to affiliated companies
		0513 Typical silent partnerships			0701 – due within 1 year
		0516 Atypical silent partnerships			0705 – due between 1 and 5 years
					0710 – due after more than 5 years

Balance sheet / profit and lost item	Program linkage	0 Assets and Capital Accounts	Balance sheet / profit and lost item	Program linkage	0 Assets and Capital Accounts
Liabilities to other long-term investees and investors or Receivables from other long-term investees and investors		0715 Liabilities to other long-term investees and investors	Capital reserves	K	0841 Capital reserves from issuance of shares above par or notional amount
		0716 – due within 1 year		K	0842 Capital reserves from issuance of convertible bonds and options to acquire shares
		0720 – due between 1 and 5 years		K	0843 Capital reserves from additional payments as consideration for preferential rights for shares
		0725 – due after more than 5 years		K	0844 Other additional capital contributions
Other liabilities		0730 Liabilities to shareholders/partners		K	0845 Supplementary calls (contra account 1299)
		0731 – due within 1 year	Legal reserve	K	0846 Legal reserve
		0740 – due between 1 and 5 years	Other revenue reserves	K	0848 Other revenue reserves from the purchase of treasury shares
		0750 – due after more than 5 years	Reserve for shares in a parent or majority investor		0849 Reserve for shares in a parent or majority investor
		0755 Liabilities to shareholders/partners for outstanding distributions	Reserves provided for by the articles of association	K	0851 Reserves provided for by the articles of association
		0760 Loans by typical silent partners		K	0852 Other revenue reserves (co-operatives)
		0761 – due within 1 year		K	0853 Revenue reserves from the transitional BilMoG provisions
		0764 – due between 1 and 5 years	Other revenue reserves	K	0854 Revenue reserves from the transitional BilMoG provisions (reversal of write-downs of tangible fixed assets)
		0767 – due after more than 5 years		K	0855 Other revenue reserves
		0770 Loans by atypical silent partners		K	0856 Equity component of reversals of write-downs
		0771 – due within 1 year		K	0857 Revenue reserves from the transitional BilMoG provisions (reversal of write-downs of long-term financial assets)
		0774 – due between 1 and 5 years		K	0858 Revenue reserves from the transitional BilMoG provisions (reversal of special tax-allowable reserves)
		0777 – due after more than 5 years		K	0859 Deferred taxes (revenue reserves credit balance) from items taken directly to equity
		0780 Profit-participation loans		K	0860 Retained profits brought forward before appropriation of net profit
		0781 – due within 1 year		K	F 0865 Retained profits brought forward before appropriation of net profit (with breakdown for statement of changes in capital accounts)
		0784 – due between 1 and 5 years		K	F 0867 Accumulated losses brought forward before appropriation of net profit (with breakdown for statement of changes in capital accounts)
		0787 – due after more than 5 years		K	0868 Accumulated losses brought forward before appropriation of net profit
		0790 (blank, no remaining maturity -98 noted in balance sheet)	Retained profits brought forward or Accumulated losses brought forward	K	0869 Balance carried forward (balance sheet)
		0799 Contra account 0730-1789 and 1665-1678 and 1695-1698 if accounts 0790-0798 are allocated		K	F 0870 Fixed capital, gp - 79
Subscribed capital (corporations)	K	0800 Subscribed capital	Net retained profits/net accumulated losses (balance sheet)	K	F 0880 Variable capital, gp - 89
	K	0809 Capital increase from reserves or retained earnings			
	K	0810 Paid-up shares of remaining members of co-operatives			
	K	0811 Paid-up shares of withdrawing members of co-operatives			
	K	0812 Paid-up shares of co-operatives, cancelled shares			
	K	0813 Unpaid and due shares in co-operatives, recorded			
		0815 Contra account for unpaid and due shares in co-operatives, recorded			
Treasury shares, deducted from subscribed capital on the face of the balance sheet	K	0819 Purchased treasury shares			
Uncalled unpaid contributions to subscribed capital (deducted from equity on the face of the balance sheet)		0820 Unpaid uncalled contributions to subscribed capital (reported as liability, deducted from subscribed capital on the face of the balance sheet)	Retained profits brought forward or Accumulated losses brought forward	K	
Unpaid contributions to subscribed capital		0830 Unpaid called contributions to subscribed capital (receivables)		K	
Unpaid supplementary calls		0839 Supplementary calls (receivables; contra account 0845)			
Capital reserves	K	0840 Capital reserves			

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

Balance sheet / profit and lost item	Program linkage	1 Financial and Private Accounts	Balance sheet / profit and lost item	Program linkage	1 Financial and Private Accounts
Cash-in-hand, central bank balances, bank balances and cheques		F 1000 Cash-in-hand	Cash-in-hand, central bank balances, bank balances and cheques		F 1330 Cheques
Cash-in-hand, central bank balances, bank balances and cheques or Liabilities to banks		F 1010 Petty cash 1 F 1020 Petty cash 2 F 1100 Bank (Postbank)	Shares in affiliated companies (current assets)		1340 Shares in affiliated companies (current assets) 1344 Shares in parent or in majority investor 1348 Other securities
Liabilities to banks or Cash-in-hand, central bank balances, bank balances and cheques		F 1110 Bank (Postbank 1) F 1120 Bank (Postbank 2) F 1130 Bank (Postbank 3) F 1190 LZB (Bundesbank regional office) balances F 1195 Central bank balances F 1200 Bank F 1210 Bank 1 F 1220 Bank 2 F 1230 Bank 3 F 1240 Bank 4 F 1250 Bank 5 R 1289 (reserved account) 1290 Cash investments, short-term cash management (not contained in cash funds) F 1291 1295 Liabilities to banks (not included in cash funds)	Other securities classified as current assets		1349 Securities investments (short-term cash management) 1350 GmbH shares held for sale 1352 Shares in cooperatives held for sale 1353 Assets to settle obligations comparable to post-employment benefits 1354 Assets for offsetting with obligations comparable to post-employment benefits under s. 246(2) of the HGB 1355 Pension liability insurance claims 1356 Long-term assets for the settlement of provisions for pensions and similar obligations
Trade receivables or Other liabilities		F 1296 F 1300 Bills receivable	Excess of plan assets over pension liability or Other provisions	HB	1357 Long-term assets for offsetting provisions for pensions and similar obligations in accordance with section 246(2) HGB F 1358 F 1360 Cash in transit
Receivables from affiliated companies or Liabilities to affiliated companies		F 1301 – due within 1 year F 1302 – due after more than 1 year F 1305 Bills receivable, eligible for discount with central bank 1310 Bills receivable from affiliated companies	Other receivables and other assets		F 1370 Allocation account for determination of taxable profit under section 4/3 EStG, recognised in profit or loss F 1371 Allocation account for determination of taxable profit under section 4/3 EStG, not recognised in profit or loss
Receivables from other long-term investees and investors or Liabilities to other long-term investees and investors		1311 – due within 1 year 1312 – due after more than 1 year 1315 Bills receivable from affiliated companies, eligible for discount with central bank 1320 Bills receivable from other long-term investees and investors	Other receivables and other assets or Other liabilities	EUR	F 1372 Current assets in accordance with section 4(3) sentence 4 EStG 1373 Receivables from limited partners and atypical silent partners 1374 – due within 1 year 1375 – due after more than 1 year 1376 Receivables from typical silent partners 1377 – due within 1 year 1378 – due after more than 1 year F 1379 F 1380 Cost centre reconciliation account
Other securities classified as current assets		1321 – due within 1 year 1322 – due after more than 1 year 1325 Bills receivable from other long-term investees and investors, eligible for discount with central bank 1327 Finance bills 1329 Other securities subject to immaterial changes in value	Other receivables and other assets	EUR	1381 Receivables from GmbH shareholders 1382 – due within 1 year 1383 – due after more than 1 year F 1384

Balance sheet / profit and lost item	Program linkage	1 Financial and Private Accounts	Balance sheet / profit and lost item	Program linkage	1 Financial and Private Accounts
		1385 Receivables from general partners	Receivables from other long-term investees and investors		1489 Valuation allowances on receivables from other long-term investees and investors due after more than 1 year
		1386 – due within 1 year			F 1490 Trade receivables from shareholders/partners
		1387 – due after more than 1 year	Trade receivables or Other liabilities		F 1491 – due within 1 year
		F 1388			F 1495 – due after more than 1 year
		1389 Occupational pension and other post-employment benefit entitlements (partners)	Trade receivables		1498 Contra account for other assets if posted via receivables account
Other receivables and other assets or Other liabilities		F 1390 Allocation account for cash-basis VAT accounting			1499 Contra account 1451-1497 if allocated to receivables account
Trade receivables or Other liabilities		S 1400 Trade receivables	Trade receivables or Other liabilities		1500 Other assets
		R 1401 Trade receivables -06	Other receivables and other assets		1501 Other assets – due within 1 year
		F 1410 Trade receivables, no separate -44 receivables/payables accounting			1502 Other assets – due after more than 1 year
	EUR	F 1445 Trade receivables at general VAT rate or of a VAT-exempt small business (cash basis accounting)			1503 Receivables from executive board members and managing directors – due within 1 year
	EUR	F 1446 Trade receivables at reduced VAT rate (cash basis accounting)			1504 Receivables from executive board members and managing directors – due after more than 1 year
	EUR	F 1447 Tax-exempt or untaxed trade receivables (cash basis accounting)			1505 Receivables from supervisory and advisory board members – due within 1 year
	EUR	F 1448 Trade receivables at average rates under section 24 UStG (cash basis accounting)			1506 Receivables from supervisory and advisory board members – due after more than 1 year
	EUR	F 1449 Contra account 1445-1448 if receivables are classified by tax rates (cash basis accounting)			1507 Receivables from other shareholders - due within 1 year
	EUR	F 1450 Receivables under section 11(1) sentence 2 EStG for section 4/3 EStG	Prepayments (inventories)		1508 Receivables from other shareholders – due after more than 1 year
Trade receivables or Other liabilities		F 1451 Trade receivables, no separate receivables/payables accounting – due within 1 year			1510 Prepayments for inventories
		F 1455 – due after more than 1 year			AV 1511 Prepayments, 7% input tax
		F 1460 Doubtful receivables			R 1512 (reserved account) -15
		F 1461 – due within 1 year			AV 1516 Prepayments, 15% input tax
		F 1465 – due after more than 1 year			AV 1517 Prepayments, 16% input tax
		F 1470 Trade receivables from affiliated companies	Other receivables and other assets		AV 1518 Prepayments, 19% input tax
Receivables from affiliated companies or Liabilities to affiliated companies					1519 Receivables from project consortiums
Receivables from affiliated companies		F 1471 – due within 1 year			1520 Receivables from health insurance funds from Act on Reimbursement of Employers' Expenses (AAG)
		F 1475 – due after more than 1 year			1521 Consignment goods accounts
		1478 Valuation allowances on receivables from affiliated companies due within 1 year			1522 Profit participation rights
		1479 Valuation allowances on receivables from affiliated companies due after more than 1 year			1524 Supplementary payments or additional contributions receivable
Receivables from other long-term investees and investors or Liabilities to other long-term investees and investors		F 1480 Trade receivables from other long-term investees and investors	Other receivables and other assets or Other liabilities	U	1525 Security deposits
				U	1526 – due within 1 year
		F 1481 – due within 1 year			1527 – due after more than 1 year
		F 1485 – due after more than 1 year	Other receivables and other assets		F 1528 Subsequently deductible input tax, section 15a(2) UStG
Receivables from other long-term investees and investors		1488 Valuation allowances on receivables from other long-term investees and investors due within 1 year			F 1529 Repayable input tax, section 15a(2) UStG
					1530 Receivables from employees (payroll)
					1531 – due within 1 year
					1537 – due after more than 1 year
					1538 Corporation tax credit under section 37 KStG – due within 1 year

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

Balance sheet / profit and lost item	Program linkage	1 Financial and Private Accounts	Balance sheet / profit and lost item	Program linkage	1 Financial and Private Accounts
Liabilities to affiliated companies or Receivables from affiliated companies		F 1635 – due between 1 and 5 years	Payments received on account of orders	U	AM 1711 Tax-paid payments received on account of orders, 7% VAT (liabilities) R 1712 (reserved account) -15
Liabilities to other long-term investees and investors or Receivables from other long-term investees and investors		F 1638 – due after more than 5 years F 1640 Trade payables to other long-term investees and investors		U	AM 1716 Tax-paid payments received on account of orders, 15% VAT (liabilities)
Trade payables or Other receivables and other assets		F 1641 – due within 1 year F 1645 – due between 1 and 5 years F 1648 – due after more than 5 years F 1650 Trade payables to shareholders/partners		U	AM 1717 Tax-paid payments received on account of orders, 16% VAT (liabilities)
Liabilities on bills accepted and drawn		F 1651 – due within 1 year F 1655 – due between 1 and 5 years F 1658 – due after more than 5 years 1659 Contra account 1625-1658 if allocated to payables account F 1660 Bills payable	Payments received on account of orders (deducted from assets on the face of the balance sheet)	U	AM 1718 Tax-paid payments received on account of orders, 19% VAT (liabilities) 1719 Payments received on account of orders – due within 1 year 1720 – due between 1 and 5 years 1721 – due after more than 5 years 1722 Payments received on account of orders (deducted from inventories on the face of the balance sheet)
Other liabilities		F 1661 – due within 1 year F 1662 Bills payable – due between 1 and 5 years F 1663 Bills payable – due after more than 5 years 1665 Liabilities to GmbH shareholders 1666 – due within 1 year 1667 – due between 1 and 5 years 1668 – due after more than 5 years 1670 Liabilities to general partners 1671 – due within 1 year 1672 – due between 1 and 5 years 1673 – due after more than 5 years 1675 Liabilities to limited partners 1676 – due within 1 year 1677 – due between 1 and 5 years 1678 – due after more than 5 years F 1681	Other liabilities or Other receivables and other assets		S 1725 VAT due in following period (sections 13 (1) no. 6, 13b (2) UStG) S 1728 VAT on electronic services taxable in another EU country 1729 Tax payments to mini one-stop shop (MOSS) on electronic services taxable in another EU country 1730 Credit card settlements 1731 Consignment goods accounts 1732 Security deposits received 1733 – due within 1 year 1734 – due between 1 and 5 years 1735 – due after more than 5 years 1736 Liabilities from taxes and levies 1737 – due within 1 year 1738 – due between 1 and 5 years 1739 – due after more than 5 years 1740 Payroll liabilities 1741 Wage and church tax payables
Other liabilities		1691 Liabilities to project consortiums 1695 Liabilities to silent partners 1696 – due within 1 year 1697 – due between 1 and 5 years 1698 – due after more than 5 years 1700 Other liabilities 1701 – due within 1 year 1702 – due between 1 and 5 years 1703 – due after more than 5 years 1704 Other liabilities, e.g. under section 11(2) sentence 2 EStG for section 4/3 EStG 1705 Loans 1706 – due within 1 year 1707 – due between 1 and 5 years 1708 – due after more than 5 years 1709 Profit drawdown account of silent partners	Other liabilities or Other receivables and other assets		1742 Social security liabilities 1743 – due within 1 year 1744 – due between 1 and 5 years 1745 – due after more than 5 years 1746 Liabilities from taxes withheld (investment income tax and solidarity surcharge, church tax on investment income tax) for open distribution 1747 Excise duties payable 1748 Liabilities for amounts withheld from employees 1749 Payables to tax authorities for construction withholding tax to be remitted 1750 Liabilities from capital-forming payment arrangements 1751 – due within 1 year 1752 – due between 1 and 5 years 1753 – due after more than 5 years 1754 Tax payments to other countries
Other liabilities			Other liabilities		
Other liabilities or Other receivables and other assets					
Payments received on account of orders		1710 Payments received on account of orders (liabilities)			

EUR

Balance sheet / profit and lost item	Program linkage	1 Financial and Private Accounts	Balance sheet / profit and lost item	Program linkage	1 Financial and Private Accounts
Other liabilities or Other receivables and other assets	EÜR	1755 Payroll allocation	Other liabilities or Other receivables and other assets	EÜR	1791 VAT, earlier years
Other liabilities or Other receivables and other assets		1756 Payroll allocation, section 11(2) EStG for section 4(3) EStG	Other receivables and other assets		1792 Other allocation accounts (interim accounts)
Provisions for taxes or Other receivables and other assets	U	1758 Other liabilities refunds by co-operatives	Other liabilities or Other receivables and other assets	EÜR	1793 Allocation account for prepayments if posted via payables account
Other liabilities		1759 Expected contributions owed to social security funds	Other liabilities		S 1794 VAT from acquisition as last purchaser in a triangular transaction
Other liabilities or Other receivables and other assets	U	S 1760 VAT not due		EÜR	1795 Social security liabilities (section 4/3 EStG)
Other liabilities or Other receivables and other assets		S 1761 VAT not due, 7%			1796 Issued gift tokens
	U	S 1762 VAT not due on intra-European Union supplies of goods and services subject to domestic taxation		EÜR	1797 VAT liabilities
		R 1763 (reserved account)			F 1799
	U	S 1764 VAT not due on intra-European Union supplies of goods and services subject to domestic taxation, 19%		EÜR	F 1800 Private withdrawals, general, gp - 09
		R 1765 (reserved account)			F 1810 Private taxes, gp - 19
	U	S 1766 VAT not due, 19%		EÜR	F 1820 Special personal deductions, - 29 partly deductible, gp
		S 1767 VAT on supplies of goods and services taxable in another EU country			F 1830 Special personal deductions, - 39 fully deductible, gp
	U	S 1768 VAT on supplies of other goods and services/cost-plus contracts taxable in another EU country		EÜR	F 1840 Non-cash benefits, donations, - 49 gp
		S 1769 VAT withdrawal of goods from a VAT warehouse			F 1850 Extraordinary expenses, gp - 59
	U	S 1770 VAT		EÜR	F 1860 Cost of real estate, gp - 69
		S 1771 VAT, 7%			1869 Cost of real estate, gp (VAT key possible)
	U	S 1772 VAT on intra-European Union acquisitions		EÜR	F 1870 Income from real estate, gp - 79
		R 1773 (reserved account)			1879 Income from real estate, gp (VAT key possible)
	U	S 1774 VAT on intra-European Union acquisitions, 19%		EÜR	F 1880 Non-cash withdrawals, gp - 89
		R 1775 (reserved account)			F 1890 Private contributions, gp - 99
	U	S 1776 VAT, 19%		EÜR	F 1900 Private withdrawals, general, lp - 09
		S 1777 VAT on intra-European Union supplies of goods and services subject to domestic taxation			F 1910 Private taxes, lp - 19
	U	S 1778 VAT on intra-European Union supplies of goods and services subject to domestic taxation, 19%		EÜR	F 1920 Special personal deductions, - 29 partly deductible, lp
		S 1779 VAT on intra-European Union acquisitions, no input tax deduction			F 1930 Special personal deductions, - 39 fully deductible, lp
	U	F 1780 VAT prepayments		EÜR	F 1940 Non-cash benefits, donations, - 49 lp
		F 1781 VAT prepayment 1/11			F 1950 Extraordinary expenses, lp - 59
	U	F 1782 Back taxes, VAT return line 65		EÜR	F 1960 Cost of real estate, lp - 69
		F 1783 Incorrect or invalid invoiced taxes, VAT return line 69			F 1970 Income from real estate, lp - 79
	U	S 1784 VAT on intra-European Union acquisition of new vehicles from suppliers without VAT identification number		EÜR	F 1980 Non-cash withdrawals, lp - 89
		S 1785 VAT under section 13b UStG			F 1990 Private contributions, lp - 99
	U	R 1786 (reserved account)		EÜR	
		S 1787 VAT under section 13b UStG, 19%			
	U	1788 Acquisition tax deferred until		EÜR	
		1789 VAT, current year			
	U	1790 VAT, previous year		EÜR	

Balance sheet / profit and lost item	Program linkage	2 Deferral Accounts	Balance sheet / profit and lost item	Program linkage	2 Deferral Accounts		
Other operating expenses (TC)	K	R 2000 (reserved account)	Interest and similar expenses	GK	2123 Amortisation of discount used for financing		
		R 2001 (reserved account)		GK	2124 Amortisation of discount for financing fixed assets		
		2004 Losses from mergers and reorganisations		GK	2125 Interest expenses for buildings classified as operating assets		
		R 2005 (reserved account)		GK	2126 Borrowing costs for fixed assets		
		2006 Losses from extraordinary damage		GK	2127 Annuities and recurrent payments		
		2007 Restructuring and reorganisation costs		G	2128 Interest expenses for the provision of capital by partners, section 15 EStG (corresponds to special business income)		
		2008 Losses from disposal or discontinuation of business activities, net of tax		Interest and similar expenses	GK	2129 Interest expenses on long-term liabilities to affiliated companies	
		2010 Non-operating expenses			GK	2130 Discount expenses	
		2020 Prior-period expenses			GK	2139 Discount expenses to affiliated companies	
		2090 Expenses from the application of transitional provisions				2140 Expenses similar to interest expenses	
		2091 Expenses from the application of transitional provisions (provisions for pensions)			2141 Loan commissions and administrative cost contributions		
		2092 Expenses from the application of transitional provisions (accounting conveniences)			2142 Interest cost included in additions to pension provisions		
		2094 Expenses from the application of transitional provisions (deferred taxes)			2143 Interest expenses from the discounting of liabilities		
					2144 Interest expenses from the discounting of provisions		
					2145 Interest expenses from the discounting of provisions for pensions and similar/comparable obligations		
					2146 Interest expenses from the discounting of provisions for pensions and similar/comparable obligations for offsetting under s. 246(2) HGB		
		Interest and similar expenses	GK	2100 Interest and similar expenses	Interest and similar expenses or Other interest and similar income	HB	2147 Expenses from assets for offsetting in accordance with section 246(2) HGB
			GK	2102 Non-tax-deductible other incidental charges related to taxes, section 4(5b) EStG			
				2103 Tax-deductible other incidental charges related to taxes			
			GK	2104 Non-tax-deductible other incidental charges related to taxes			
GK	2105 Interest expenses, section 233a AO, section 4(5b) EStG						
K	2106 Interest on discounting of increased corporate income tax amount section 38 KStG						
GK	2107 Interest expenses, section 233a AO, operating taxes						
GK	2108 Interest expenses, sections 233a to 237 AO, personal taxes						
GK	2109 Interest expenses to affiliated companies						
GK	2110 Interest expenses on short-term debt						
Interest and similar expenses	G	2113 Non-deductible interest on long-term debt under section 4(4a) EStG (add-back)	Interest and similar expenses	GK	2148 Interest expenses from the discounting of provisions, non-tax-deductible		
	K	2114 Interest on shareholder loans					
	GK	2115 Interest and similar expenses, sections 3 no. 40, 3c EStG/section 8b(1,4) KStG					
	GK	2116 Interest and similar expenses to affiliated companies, sections 3 no. 40, 3c EStG/section 8b(1) KStG					
	K	2117 Interest to shareholders with an equity interest of more than 25% or their related parties					
	GK	2118 Interest on receivables and payables accounts					
	GK	2119 Interest expenses on short-term liabilities to affiliated companies					
	GK	2120 Interest expense on long-term debt					
						2149 Expenses similar to interest expenses to affiliated companies	
						2150 Currency translation losses	
		2151 Currency translation losses (not s. 256a HGB)					
		2166 Expenses from remeasurement of cash funds					
		2170 Non-deductible input tax					
		2171 Non-deductible input tax, 7%					
		R 2174 (reserved account) -75					
		2176 Non-deductible input tax, 19%					
		2200 Corporate income tax					
		2203 Corporate income tax for prior years					
		2204 Corporate income tax refunds for prior years					
		2208 Solidarity surcharge					
		2209 Solidarity surcharge for prior years					
		2210 Solidarity surcharge refunds for prior years					
		Taxes on income	K				
		Taxes on income or Taxes on income	K				
		Taxes on income	K				
		Taxes on income or Taxes on income	K				
		Taxes on income	K				

Balance sheet / profit and lost item	Program linkage	2 Deferral Accounts	Balance sheet / profit and lost item	Program linkage	2 Deferral Accounts
Taxes on income	GK	2213 Withholding tax on investment income, 25%	Other operating expenses (TC)	GK	2323 Losses on disposal of shares in corporations (long-term financial assets), section 3 no. 40 EStG/section 8b(3) KStG
	GK	2216 Allowable solidarity surcharge on withholding tax on investment income, 25%		GK	2325 Losses on disposal of current assets (excluding inventories)
	GK	2218 Foreign tax on DTA income exempt from domestic taxation		GK	2326 Losses on disposal of current assets (excluding inventories), section 3 no. 40 EStG/section 8b(3) KStG
	GK	2219 Credit/ deduction of foreign withholding tax			2327 Disposal of current assets under section 4(3) sentence 4 EStG
	HB	GK 2250 Expenses from additions to and reversals of deferred taxes		EÜR	
	HB	GK 2255 Income from additions to and reversals of deferred taxes		EÜR	GK 2328 Disposal of current assets, section 3 no. 40 EStG/section 8b(3) KStG under section 4(3) sentence 4 EStG
	GK	2260 Expenses from additions to provisions for taxes for tax deferral (BStBK)			2329 Transfers to tax reserve under s. 4g EStG
	GK	2265 Income from reversal of provisions for taxes for tax deferral (BStBK)		SB	F 2340 (Account deleted) -41
	GK	2280 Backpayments of trade tax for prior years		SB	2342 Transfers to tax reserve under s. 6b(3) EStG
	Taxes on income or Taxes on income	GK		2281 Backpayments and refunds of trade tax for prior years, section 4(5b) EStG	SB
Taxes on income		2282 Refunds of trade tax for prior years		SB	2344 Transfers to replacement reserve under R.6.6 EStR
	GK	2283 Income from reversal of provisions for trade tax, section 4(5b) EStG	Other operating expenses (TC)		2345 Transfers to tax reserves
		2284 Income from reversal of provisions for trade tax			2347 Expenses from the purchase of treasury shares
		2285 Backpayments of other taxes for prior years	Other taxes		2350 Cost of real estate, non-operating
Other taxes		2287 Refunds of other taxes for prior years	Other operating expenses (TC)	GK	2375 Land tax
		2289 Income from reversal of provisions for other taxes		GK	2380 Non-cash benefits, donations, non-tax deductible
		2300 Other expenses		GK	2381 Non-cash benefits, donations for scientific and cultural purposes
Other operating expenses (TC)		2307 Other regular non-operating expenses		GK	2382 Non-cash benefits, donations for charitable purposes
	GK	2308 Other non-deductible expenses		GK	2383 Non-cash benefits, donations for church, religious and non-profit purposes
		2309 Other infrequent expenses		GK	2384 Non-cash benefits, donations to political parties
		2310 Disposals of tangible fixed assets (net carrying amount for book loss)		K	2385 Non-deductible half of supervisory board remuneration
		2311 Disposals of intangible fixed assets (net carrying amount for book loss)		GK	2386 Deductible supervisory board remuneration
		2312 Disposals of long-term financial assets (net carrying amount for book loss)		GK	2387 Non-cash benefits, donations to permanent assets (capital reserves) of a non-profit foundation
	GK	2313 Disposals of long-term financial assets, section 3 no. 40 EStG/section 8b(3) KStG (net carrying amount for book loss)		GK	R 2388 (reserved account)
		2315 Disposals of tangible fixed assets (net carrying amount for book gain)		GK	2389 Non-cash benefits, donations to permanent assets (capital reserves) of a church, religious or non-profit foundation
		2316 Disposals of intangible fixed assets (net carrying amount for book gain)		GK	2390 Non-cash benefits, donations to permanent assets (capital reserves) of a scientific, charitable or cultural foundation
		2317 Disposals of long-term financial assets (net carrying amount for book gain)			2400 Bad debt allowances (normal amount)
Other operating income (TC)	GK	2318 Disposals of long-term financial assets, section 3 no. 40 EStG/section 8b(2) KStG (net carrying amount for book gain)		U	AM 2401 Bad debt allowances, 7% VAT (normal amount)
		2320 Losses on disposal of fixed assets		U	AM 2402 Bad debt allowances on tax-exempt intra-European Union supplies of goods and services (normal amount)
Other operating expenses (TC)					

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

Balance sheet / profit and lost item	Program linkage	2 Deferral Accounts	Balance sheet / profit and lost item	Program linkage	2 Deferral Accounts
Income from long-term equity investments	GK	2603 Income from investments in partnerships (affiliated companies), s. 9 GewStG or s. 18 EStG	Other interest and similar income	GK	2659 Other interest and similar income from affiliated companies
	GK	2615 Income from shares in corporations (long-term equity investments), s. 3 no. 40 EStG/ s. 8b(1) KStG	Other operating income (TC)		2660 Currency translation gains
	GK	2616 Income from shares in corporations (affiliated companies), s. 3 no. 40 EStG/ s. 8b(1) KStG	Other interest and similar income		2661 Currency translation gains (not s. 256a HGB)
	GK	2618 Profit shares from industrial or self-employed partnerships, s. 9 GewStG or s. 18 EStG			2666 Income from remeasurement of cash funds
		2619 Income from long-term equity investments in affiliated companies			2670 Discounts received
		2620 Income from other securities and long-term loans			2679 Discounts received from affiliated companies
		2621 Income from long-term loans			2680 Income similar to interest income
		2622 Income from long-term loans to affiliated companies			2682 Tax-exempt interest income from discounting of provisions
		2623 Income from shares in partnerships (long-term financial assets)			2683 Interest income from the discounting of liabilities
		2624 Interest and dividend income			2684 Interest income from the discounting of provisions
Income from other securities and long-term loans	GK	2625 Income from shares in corporations (long-term equity investments), s. 3 no. 40 EStG/ s. 8b(1,4) KStG	Other interest and similar income or Interest and similar expenses	HB	2685 Interest income from the discounting of provisions for pensions and similar/comparable obligations
	GK	2626 Income from shares in corporations (affiliated companies), s. 3 no. 40 EStG/ s. 8b(1) KStG		HB	2686 Interest income from the discounting of provisions for pensions and similar/comparable obligations for offsetting under s. 246(2) HGB
		2640 Interest and dividend income	Other interest and similar income	K	2687 Income from assets for offsetting in accordance with section 246(2) HGB
		2641 Compensation payments received as an outside shareholder			2688 Interest income from early repayment of increased corporate income tax amount, section 38 KStG
		2646 Income from shares in partnerships (affiliated companies)			2689 Income similar to interest income from affiliated companies
		2647 Income from other long-term securities of corporations (affiliated companies)	Other operating income (TC)		2700 Other income
		2648 Income from other long-term securities of partnerships (affiliated companies)			2705 Other regular operating income
		2649 Income from other securities and long-term loans, from affiliated companies			2707 Other regular non-operating income
		2650 Other interest and similar income			2709 Other infrequent income
	Other interest and similar income	K	2652 Tax-exempt accrued interest on corporate income tax credit under section 37 KStG		
GK		2653 Interest income s. 233a AO, s. 4(5b) EStG, tax-exempt		GK	2711 Income from reversal of write-downs of intangible fixed assets
		2654 Income from other securities and short-term loans			2712 Income from reversal of write-downs of long-term financial assets
GK		2655 Income from shares in corporations (current assets), s. 3 no. 40 EStG/ s. 8b(1,4) KStG		GK	2713 Income from reversal of write-downs of long-term financial assets, section 3 no. 40 EStG/section 8b(3) sentence 8 KStG
GK		2656 Income from shares in corporations (affiliated companies), s. 3 no. 40 EStG/ s. 8b(1) KStG		GK	2714 Income from reversal of write-downs, section 3 no. 40 EStG/section 8b(2) KStG
		2657 Interest income s. 233a AO, taxable			2715 Income from reversal of write-downs of current assets excluding inventories
K		2658 Interest income s. 233a AO, tax-exempt (Schedule A KSt)		GK	2716 Income from reversal of write-downs of current assets, section 3 no. 40 EStG/section 8b(3) sentence 8 KStG
					2720 Income from disposal of fixed assets

Balance sheet / profit and lost item	Program linkage	2 Deferral Accounts	Balance sheet / profit and lost item	Program linkage	2 Deferral Accounts
Other operating income (TC)	GK	2723 Income from disposal of shares in corporations (long-term financial assets), section 3 no. 40 EStG/section 8b(2) KStG	Other ordinary income	K	2764 Income from administrative expense allocations
		2725 Income from disposal of current assets (excluding inventories)	Loss transfer		2790 Income from loss absorption
	GK	2726 Income from disposal of current assets (excluding inventories), section 3 no. 40 EStG/section 8b(2) KStG	Income from profits received under profit pooling, profit and loss transfer, or partial profit transfer agreements (parent)	GK	2792 Income from profits received under a profit pooling agreement
		2727 Income from reversal of tax reserve under s. 6b(3) EStG	Withdrawals from capital reserves		2794 Income from profits received under a profit and loss transfer or partial profit transfer agreement
		2728 Income from reversal of tax reserve under s. 6b(10) EStG	Withdrawals from revenue reserves, of which from legal reserve		2795 Withdrawals from capital reserves
Other operating income (TC)		2729 Income from reversal of replacement reserve under R.6.6 EStR	Withdrawals from reserves provided for by the articles of association		2796 Withdrawals from legal reserve
		2730 Income from reduction in global valuation allowances on receivables	Withdrawals from reserve for shares in a parent or majority investor		2797 Withdrawals from reserves provided for by the articles of association
		2731 Income from reduction in specific valuation allowances on receivables	Withdrawals from other revenue reserves		2798 Withdrawals from special reserves for capitalised own shares
		2732 Income from recoveries of receivables previously written off	Withdrawals from reserve for shares in a parent or majority investor		2799 Withdrawals from other revenue reserves
		R 2733 (reserved account)	Retained profits or accumulated losses brought forward		2840 Withdrawals from reserve for shares in a parent or majority investor
		R 2734 (reserved account)			F 2841 Withdrawals from collectively held reserves (with breakdown for statement of changes in capital account)
		2735 Income from reversal of provisions			2850 Withdrawals from other revenue reserves (co-operatives)
		2736 Income from remission of liabilities			2860 Retained profits brought forward after appropriation of net profit
	SB	2737 Income from reversal of tax reserve under s. 4g EStG			F 2865 Retained profits brought forward after appropriation of net profit (with breakdown for statement of changes in capital accounts)
		2738 Income from reversal of tax reserves under s. 52(16) EStG			F 2867 Accumulated losses brought forward after appropriation of net profit (with breakdown for statement of changes in capital accounts)
		2739 Income from reversal of tax reserves (investment reserves under s. 7g(2) EStG)			2868 Accumulated losses brought forward after appropriation of net profit
		2740 Income from reversal of tax reserve			2869 Balance carried forward (income statement)
		2741 Income from reversal of accelerated tax depreciation			2870 Advance distribution
		2742 Insurance recoveries and compensation payments			
		2743 Investment subsidies (taxable)			2890 Allocated imputed business owner's remuneration
	GK	2744 Investment grants (tax-exempt)			2891 Allocated imputed rental and lease payments
	K	2745 Income from capital decrease			2892 Allocated imputed interest
Income from capital decrease					2893 Allocated imputed depreciation, amortisation and write-downs
Other operating income (TC)	GK	2746 Tax-exempt income from reversal of tax reserves	Retained profits or accumulated losses brought forward		
	GK	2747 Other tax-exempt operating income	Carried forward		
		2749 Refunds Act on Reimbursement of Employers' Expenses (AAG)	Advance distribution/distribution on resolved for the financial year		
Other ordinary income		2750 Income from real estate	Other operating expenses (TC)		
	U	AM 2751 Rental and lease income, VAT-exempt s. 4 no. 12 UStG			
	U	AM 2752 Rental and lease income, 19% VAT			
		R 2753 (reserved account) -54			
Other operating income (TC)		2760 Income from capitalisation of assets acquired free of charge			
		2762 Reimbursements, refunds and credit entries relating to prior periods			

Balance sheet / profit and lost item	Program linkage	2 Deferral Accounts	Balance sheet / profit and lost item	Program linkage	2 Deferral Accounts
Other operating expenses (TC)		2894 Allocated imputed business risks 2895 Allocated imputed wages for non-compensated employees R 2900 (reserved account)			

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

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

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

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

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

Balance sheet / profit and lost item	Program linkage	4 Operating expenses	Balance sheet / profit and lost item	Program linkage	4 Operating expenses
Other operating expenses (TC)	G	4228 Incidental rental and lease expenses, not added back for trade tax purposes	Other operating expenses (TC)		4631 Non-cash benefits to third parties, deductible, s. 37b EStG
		4229 Remuneration of partners for lease of their immovable property, section 15 EStG (corresponds to special business income)		GK	4632 Flat-rate taxes on gifts and non-cash benefits, deductible
Other operating expenses (TC)		4230 Heating		GK	4635 Gifts, non-deductible, without s. 37b EStG
		4240 Gas, electricity, water		GK	4636 Gifts, non-deductible, with s. 37b EStG
		4250 Cleaning			4637 Flat-rate taxes on non-cash benefits and gifts, non-deductible
		4260 Maintenance of operating premises			4638 Gifts used exclusively for operating purposes
		4270 Levies for real property used for operating purposes			4639 Non-cash benefits, with s. 37b EStG
		4280 Other occupancy costs			4640 Corporate hospitality expenses
		4288 Costs of home office (deductible portion)			4650 Entertainment expenses
	G	4289 Costs of home office (non-deductible portion)		GK	4651 Other business expenses with limited deductibility (deductible portion)
Other operating expenses (TC)		4290 Cost of real estate, operating			4652 Other business expenses with limited deductibility (non-deductible portion)
		4300 Non-deductible input tax			4653 Small gifts
		4301 Non-deductible input tax, 7%		GK	4654 Non-deductible entertainment expenses
		R 4304 (reserved account) -05		GK	4655 Non-deductible business expenses from advertising and corporate hospitality expenses
		4306 Non-deductible input tax, 19%			4660 Employee travel expenses
Taxes on income	GK	4320 Trade tax			4663 Employee travel expenses, cost of travel
Other taxes		4340 Other taxes			4664 Employee travel expenses, additional subsistence costs
		4350 Excise taxes (other taxes)			4666 Employee travel expenses, accommodation costs
		4355 Eco tax			R 4667 (reserved account)
Other operating expenses (TC)		4360 Insurance premiums			4668 Employee mileage reimbursement
		4366 Building insurance			4670 Business owner travel expenses
		4370 Net insurance premium for future pension benefit liability			4672 Business owner travel expenses (non-deductible portion)
		4380 Contributions		GK	4673 Business owner travel expenses, cost of travel
		4390 Other levies			4674 Business owner travel expenses, additional subsistence costs
		4396 Tax-deductible late filing penalties and administrative fines			R 4675 (reserved account)
	GK	4397 Non-tax deductible late filing penalties and administrative fines			4676 Business owner travel expenses, accommodation costs and incidental travel expenses
		4400 (free text) -99			R 4677 (reserved account)
		4500 Vehicle expenses			4678 Travel between home and workplace and travel to family home (deductible portion)
Other taxes		4510 Motor vehicle tax			4679 Travel between home and workplace and travel to family home (non-deductible portion)
Other operating expenses (TC)		4520 Motor vehicle insurance		G	4680 Travel between home and workplace and travel to family home (credit balance)
		4530 Current motor vehicle operating costs			4681 Additional subsistence costs for double household
		4540 Motor vehicle repairs			R 4685 (reserved account)
	GK	4550 Garage rent			4700 Selling and distribution expenses
		4560 Road tolls			4710 Packaging materials
	GK	4570 Operating leases (motor vehicles)			4730 Outgoing freight
		4580 Other motor vehicle expenses			
		4590 Motor vehicle expenses for private vehicles used for business purposes			
Other operating expenses (TC)		4595 Third-party vehicle expenses	Other operating expenses (TC)		
		4600 Advertising costs			
		4605 Giveaways			
		4630 Gifts, deductible, without s. 37b EStG			

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

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

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

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

Balance sheet / profit and lost item	Program linkage	7 Inventory	Balance sheet / profit and lost item	Program linkage	7 Inventory
<div style="border: 1px solid black; padding: 2px;">Work in progress</div> <div style="border: 1px solid black; padding: 2px;">Construction contracts in progress</div> <div style="border: 1px solid black; padding: 2px;">Orders in progress</div> <div style="border: 1px solid black; padding: 2px;">Finished goods and merchandise</div>		7000 Work in progress (inventories) 7050 Unfinished goods (inventories) 7080 Services in progress 7090 Construction contracts in progress 7095 Orders in progress 7100 Finished goods and merchandise (inventories) 7110 Finished goods (inventories) 7140 Merchandise (inventories) -99			

Balance sheet / profit and lost item	Program linkage	8 Revenues	Balance sheet / profit and lost item	Program linkage	8 Revenues
Sales		8000 (free text) -99	Sales	U	AM 8335 Revenue from supplies of mobile telephony devices, tablet computers, game consoles and integrated circuits for which the recipient bears VAT under s. 13b UStG
	U	AM 8100 Tax-exempt sales, section 4 no. 8 ff. UStG			
	U	AM 8105 Tax-exempt sales under section 4 no. 12 UStG (rental and leasing)		U	AM 8336 Revenue from other services taxable in another EU country, for which the recipient bears tax liability
	U	AM 8110 Other tax-exempt sales, domestic			
	U	AM 8120 Tax-exempt sales, section 4 no. 1a UStG		U	AM 8337 Revenue from services for which the recipient bears the tax liability under section 13b UStG
	U	AM 8125 Tax-exempt intra-European Union deliveries, section 4 no. 1b UStG			
		R 8128 (reserved account)		U	AM 8338 Revenue from services taxable in a third country, not subject to domestic taxation
	U	AM 8130 Deliveries by first purchaser in triangular transactions (EU), section 25 b(2) UStG		U	AM 8339 Revenue from services taxable in another EU country, not subject to domestic taxation
	U	AM 8135 Tax-exempt intra-European Union deliveries of new vehicles to purchasers without VAT identification number		U	AM 8340 Revenue, 16% VAT
	U	AM 8140 Tax-exempt offshore sales, etc.		U	AM 8400 Revenue, 19% VAT
	U	AM 8150 Other tax-exempt sales (e.g. section 4 nos. 2-7 UStG)		U	AM 8410 Revenue, 19% VAT
	U	AM 8160 Tax-exempt sales without input tax deduction, part of total sales, section 4 UStG		U	R 8411 (reserved account) -49
	U	AM 8165 Tax-exempt sales without input tax deduction, part of total sales			8500 Special business income, remuneration for work performed
		8190 Revenue taxed at average rates under section 24 UStG			8501 Special business income, rental/lease income
	U	AM 8191 Revenue, ss. 25 and 25a UStG, 19% VAT			8502 Special business income, interest income
		R 8192 (reserved account)			8503 Special business income, liability compensation
		8193 Revenue, ss. 25 and 25a UStG, no VAT			8504 Special business income, pension payments
	U	AM 8194 Revenue from travel services, s. 25(2) UStG, tax-exempt			8505 Special business income, other special business income
	U	8195 Revenue of VAT-exempt small business as defined by section 19(1) UStG	Sales		8510 Commission revenue
	U	AM 8196 Revenue from gaming machines, 19% VAT		U	R 8511 (reserved account) -13
		R 8197 (reserved account) -98		U	AM 8514 Tax-exempt commission revenue, section 4 no. 8 ff. UStG
		8200 Revenue		U	AM 8515 Tax-exempt commission revenue, section 4 no. 5 UStG
	U	AM 8300 Revenue, 7% VAT -09		U	AM 8516 Commission revenue, 7% VAT
	U	AM 8310 Revenue from intra-European Union supplies of goods and services subject to domestic taxation, 7% VAT		U	R 8517 (reserved account) -18
	U	AM 8315 Revenue from intra-European Union supplies of goods and services subject to domestic taxation, 19% VAT	Other ordinary income		AM 8519 Commission revenue, 19% VAT
		8320 Revenue from supplies of goods and services taxable in another EU country		U	8520 Revenue from waste recycling
	U	AM 8330 Revenue from intra-European Union supplies of goods and services subject to domestic taxation, 16% VAT			8540 Revenue from empties
	U	8331 Revenue from taxable electronic services in another EU country		U	8570 Other income from commissions, licences and patents
		R 8332 (reserved account) -34			R 8571 (reserved account) -73
				U	AM 8574 Other income from commissions, licences and patents, tax-exempt, s. 4(8) ff. UStG
				U	AM 8575 Other income from commissions, licences and patents, tax-exempt, s. 4(5) UStG
				U	AM 8576 Other income from commissions, licences and patents, 7% VAT
					R 8577 (reserved account) -78

Balance sheet / profit and lost item	Program linkage	8 Revenues	Balance sheet / profit and lost item	Program linkage	8 Revenues
Other ordinary income	U	AM 8579 Other income from commissions, licences and patents, 19% VAT	Sales	U	AM 8702 Sales allowances on tax-exempt sales under section 4 no. 2-7 UStG
	EUR	8580 Statistical account, revenue at general VAT rate (cash basis accounting)		U	AM 8703 Sales allowances on other tax-exempt sales without input tax deduction
	EUR	8581 Statistical account, revenue at reduced VAT rate (cash basis accounting)		U	AM 8704 Sales allowances on other tax-exempt sales with input tax deduction
	EUR	8582 Statistical account, tax-exempt and untaxed revenue (cash basis accounting)		U	AM 8705 Sales allowances on tax-exempt sales under section 4 no. 1a UStG
	EUR	8589 Contra account 8580-8582 if revenue is classified by tax rates (cash basis accounting)		U	AM 8710 Sales allowances, 7% VAT -11 R 8712 (reserved account) -19
Other operating income (TC)	U	8590 Allocated other non-cash benefits (excluding goods)		U	AM 8720 Sales allowances, 19% VAT -21 R 8722 (reserved account)
	U	AM 8591 Non-cash benefits, 7% VAT (goods)		U	AM 8723 Sales allowances, 16% VAT
		R 8594 (reserved account)		U	AM 8724 Sales allowances on tax-exempt intra-European Union deliveries
	U	AM 8595 Non-cash benefits, 19% VAT (goods)		U	AM 8725 Sales allowances on intra-European Union supplies of goods and services subject to domestic taxation, 7% VAT
		R 8596 (reserved account) -97		U	AM 8726 Sales allowances on intra-European Union supplies of goods and services subject to domestic taxation, 19% VAT 8727 Sales allowances on supplies of goods and services taxable in another EU country R 8728 (reserved account)
		8600 Other regular operating revenue		U	AM 8729 Sales allowances on intra-European Union supplies of goods and services subject to domestic taxation, 16% VAT
		8603 Other operating income		U	S/AM 8730 Cash discounts granted
		8604 Reimbursed input tax, other countries		U	S/AM 8731 Cash discounts granted, 7% VAT R 8732 (reserved account) -35
		8605 Other regular operating income		U	S/AM 8736 Cash discounts granted, 19% VAT R 8737 (reserved account)
		8606 Other operating income from affiliated companies		U	S/AM 8738 Cash discounts granted for supplies of mobile telephony devices, tablet computers, game consoles and integrated circuits for which the recipient bears the tax liability under s. 13b UStG
		8607 Other incidental income		U	S/AM 8741 Cash discounts granted for goods and services for which the recipient bears the tax liability under section 13b UStG
Other ordinary income	U	AM 8609 Other regular operating income tax-exempt, section 4 no. 8 ff UStG		U	S/AM 8742 Cash discounts granted on revenue from other services taxable in another EU country, for which the recipient bears tax liability
Other operating income (TC)	U	8610 Allocated other non-cash benefits		U	S/AM 8743 Sales discounts granted on tax-exempt intra-European Union deliveries, section 4 no. 1b UStG R 8744 (reserved account)
	U	AM 8611 Allocated other non-cash benefits from provision of car, 19% VAT		U	S/AM 8745 Cash discounts granted on intra-European Union supplies of goods and services subject to domestic taxation
		R 8612 (reserved account)			
	U	AM 8613 Allocated other non-cash benefits, 19% VAT			
		8614 Allocated other non-cash benefits, no VAT			
	U	AM 8625 Other regular operating income tax-exempt, e.g. section 4 nos. 2-7 UStG			
	U	AM 8630 Other regular operating income, 7% VAT			
		R 8635 (reserved account) -39			
	U	AM 8640 Other regular operating income, 19% VAT			
		R 8645 (reserved account) -48			
	U	AM 8649 Other regular operating income, 16% VAT			
Other interest and similar income		8650 Revenue from interest and discount charges			
		8660 Revenue from interest and discount charges from affiliated companies			
Sales	U	8700 Sales allowances			
	U	AM 8701 Sales allowances on tax-exempt sales under section 4 no. 8 ff. UStG			

Balance sheet / profit and lost item	Program linkage	8 Revenues	Balance sheet / profit and lost item	Program linkage	8 Revenues	
Sales	U	S/AM 8746 Cash discounts granted on intra-European Union supplies of goods and services subject to domestic taxation, 7% VAT R 8747 (reserved account)	Other operating income (TC)	GK	8838 Revenue from sales of long-term financial assets (book gain)	
	U	S/AM 8748 Cash discounts granted on intra-European Union supplies of goods and services subject to domestic taxation, 19% VAT R 8749 (reserved account)			8839 Revenue from sales of long-term financial assets, section 3 no. 40 EStG/section 8b(2) KStG (book gain)	
	U	AM 8750 Volume discounts granted, 7% -51 VAT R 8752 (reserved account) -59			EÜR U	AM 8850 Revenue from sales of current assets, 19% VAT, section 4(3) sentence 4 EStG
	U	AM 8760 Volume discounts granted, -61 19% VAT R 8762 (reserved account) -68 8769 Volume discounts granted 8770 Rebates granted			EÜR U	AM 8851 Revenue from sales of current assets, VAT-exempt, section 4 no. 8 ff UStG in conjunction with section 4(3) sentence 4 EStG
	U	AM 8780 Rebates granted, 7% VAT -81 R 8782 (reserved account) -89			EÜR UGK	AM 8852 Revenue from sales of current assets, VAT-exempt, section 4 no. 8 ff UStG in conjunction with section 4(3) sentence 4 EStG/section 8b(2) KStG
	U	AM 8790 Rebates granted, 19% VAT -91 R 8792 (reserved account) -99			EÜR	8853 Revenue from sales of current assets under section 4(3) sentence 4 EStG
		8800 Revenue from sales of tangible fixed assets (book loss)				8900 Non-cash withdrawals
	U	AM 8801 Revenue from sales of tangible fixed assets, 19% VAT (book loss)				8905 Withdrawal of items, no VAT
	U	AM 8807 Revenue from sales of tangible fixed assets, tax-exempt, section 4 no. 1a UStG (book loss)				8906 Use of items for non-business purposes, no VAT
	U	AM 8808 Revenue from sales of tangible fixed assets, tax-exempt, section 4 no. 1b UStG (book loss) R 8809 (reserved account) -16				R 8908 (reserved account) -09
		8817 Revenue from sales of intangible fixed assets (book loss)				AM 8910 Withdrawal by business owner -13 for non-business purposes (goods), 19% VAT
		8818 Revenue from sales of long-term financial assets (book loss)				R 8914 (reserved account)
	GK	8819 Revenue from sales of long-term financial assets, section 3 no. 40 EStG/section 8b(3) KStG (book loss)				AM 8915 Withdrawal by business owner -16 for non-business purposes (goods), 7% VAT
	U	AM 8820 Revenue from sales of tangible fixed assets, 19% VAT (book gain) R 8826 (reserved account)				AM 8917 Withdrawal by business owner for non-business purposes (goods), 7% VAT
U	AM 8827 Revenue from sales of tangible fixed assets, tax-exempt, section 4 no. 1a UStG (book gain)		8918 Use of items for non-business purposes, no VAT (use of telephone)			
U	AM 8828 Revenue from sales of tangible fixed assets, tax-exempt, section 4 no. 1b UStG (book gain) 8829 Revenue from sales of tangible fixed assets (book gain) R 8830 (reserved account) -36		8919 Withdrawal by business owner for non-business purposes (goods), no VAT			
	8837 Revenue from sales of intangible fixed assets (book gain)		AM 8920 Use of items for non-business purposes, 19% VAT			
U			AM 8921 Use of items for non-business purposes, 19% VAT (use of vehicles)			
U			AM 8922 Use of items for non-business purposes, 19% VAT (use of telephone) R 8923 (reserved account)			
U			8924 Use of items for non-business purposes, no VAT (use of vehicles)			
U		Other operating income (TC)	AM 8925 Non-cash other services, 19% -27 VAT			
U			R 8928 (reserved account)			
U			8929 Non-cash other services, no VAT			
U			AM 8930 Use of items for non-business purposes, 7% VAT			
U			AM 8931 Use of items for non-business purposes, 7% VAT			
U		Other operating income (TC)	AM 8932 Non-cash other services, 7% VAT			

Balance sheet / profit and lost item	Program linkage	8 Revenues	Balance sheet / profit and lost item	Program linkage	8 Revenues
Other operating income (TC)	U	AM 8933 Non-cash other services, 7% VAT R 8934 (reserved account)			
	U	AM 8935 Non-cash benefits, 19% VAT -37 R 8938 (reserved account)			
	U	8939 Non-cash benefits, no VAT			
	U	AM 8940 Non-cash benefits (goods), -43 19% VAT R 8944 (reserved account)			
	U	AM 8945 Non-cash benefits (goods), 7% -46 VAT			
	U	AM 8947 Non-cash benefits (goods), 7% VAT R 8948 (reserved account)			
Sales		8949 Non-cash benefits (goods), no VAT 8950 Untaxed sales (internal sales) 8955 VAT reimbursements, e.g. under s. 24 UStG 8959 Taxes directly related to sales			
Increase or decrease in finished goods inventories and work in progress		8960 Inventory changes – unfinished goods 8970 Inventory changes – services in progress			
Increase or decrease in construction contracts in progress		8975 Inventory changes – construction contracts in progress			
Increase or decrease in orders in progress		8977 Inventory changes – orders in progress			
Increase or decrease in finished goods inventories and work in progress		8980 Inventory changes – finished goods			
Other own work capitalised	GK	8990 Other own work capitalised			
		8994 Other own work capitalised (borrowing costs attributable to cost of sales)			
	HB	8995 Own work capitalised to produce internally generated intangible fixed assets			

Balance sheet / profit and lost item	Program linkage	9 Carry-forward, Capital and Statistical Accounts	Balance sheet / profit and lost item	Program linkage	9 Carry-forward, Capital and Statistical Accounts
		S 9000 Balances brought forward, G/L accounts			F 9146 General partner variable capital - transfer of reserve under section 6b EStG
		F 9001 Balances brought forward -07			F 9147 Limited partner variable capital - transfer of reserve under section 6b EStG
		S 9008 Balances brought forward, receivables			R 9148 (reserved account) -49
		S 9009 Balances brought forward, payables			F 9150 Fixed capital - other capital account adjustments, general partner
		F 9060 Open items, 1990			F 9151 Variable capital - other capital account adjustments, general partner
		F 9069 Open items, 1999			F 9152 Accumulated loss carryforward account - other capital account adjustments, general partner
		F 9070 Open items, 2000			F 9153 Capital account III - other capital account adjustments, general partner
		F 9071 Open items, 2001			F 9154 Unpaid uncalled contributions to general partner capital - other capital account adjustments, general partner
		F 9072 Open items, 2002			F 9155 Allocation account for call obligations - other capital account adjustments, general partner
		F 9073 Open items, 2003			R 9156 (reserved account) -59
		F 9074 Open items, 2004			F 9160 Limited partner capital - other capital account adjustments, limited partner
		F 9075 Open items, 2005			F 9161 Variable capital - other capital account adjustments, limited partner
		F 9076 Open items, 2006			F 9162 Loss adjustment account - other capital account adjustments, limited partner
		F 9077 Open items, 2007			F 9163 Capital account III - other capital account adjustments, limited partner
		F 9078 Open items, 2008			F 9164 Unpaid uncalled contributions to limited partner capital - other capital account adjustments, limited partner
		F 9079 Open items, 2009			F 9165 Allocation account for call obligations - other capital account adjustments, limited partner
		F 9080 Open items, 2010			R 9166 (reserved account) -69
		F 9081 Open items, 2011			F 9170 Fixed capital - transfers, general partner
		F 9082 Open items, 2012			F 9171 Variable capital - transfers, general partner
		F 9083 Open items, 2013			F 9172 Accumulated loss carryforward account - transfers, general partner
		F 9084 Open items, 2014			F 9173 Capital account III - transfers, general partner
		F 9085 Open items, 2015			F 9174 Unpaid uncalled contributions to general partner capital - transfers, general partner
		F 9086 Open items, 2016			F 9175 Allocation account for call obligations - transfers, general partner
		F 9087 Open items, 2017			R 9176 (reserved account) -79
		R 9088 (reserved account) -89			F 9180 Limited partner capital - transfers, limited partner
		F 9090 Aggregate carryforwards account			
		F 9091 Open items, 1991			
		F 9092 Open items, 1992			
		F 9093 Open items, 1993			
		F 9094 Open items, 1994			
		F 9095 Open items, 1995			
		F 9096 Open items, 1996			
		F 9097 Open items, 1997			
		F 9098 Open items, 1998			
		F 9101 Selling days			
		F 9102 Number of cash customers			
		F 9103 Number of employees			
		F 9104 Unpaid persons			
		F 9105 Sales staff			
		F 9106 Business premises m2			
		F 9107 Sales area m2			
		9111 Reclassification of loans to maturity accounts (BWA-form 15)			
		F 9116 Number of invoices			
		F 9117 Number of credit customers, monthly			
		F 9118 Number of credit customers, cumulative			
		9120 Expansion investments			
		F 9130 Number of employees			
		F 9131 Effective number of hours worked			
		9135 Orders received in financial year			
		9140 Order books			
		F 9141 Limited partner variable capital			
		F 9142 Variable capital - limited partner share			
		R 9143 (reserved account) -45			

Balance sheet / profit and lost item	Program linkage	9 Carry-forward, Capital and Statistical Accounts	Balance sheet / profit and lost item	Program linkage	9 Carry-forward, Capital and Statistical Accounts
		F 9181 Variable capital - transfers, limited partner			9270 Contra account for 9271-9279 (debit entries)
		F 9182 Loss adjustment account - transfers, limited partner			9271 Contingent liabilities from the issuance and transfer of bills
		F 9183 Capital account III - transfers, limited partner			9272 Contingent liabilities to affiliated companies/associates from issuance and transfer of bills
		F 9184 Unpaid uncalled contributions to limited partner capital - transfers, limited partner			9273 Contingent liabilities from guarantees, bill and cheque guarantees
		F 9185 Allocation account for call obligations - transfers, limited partner			9274 Contingent liabilities to affiliated companies/associates from guarantees, bill and cheque guarantees
		R 9186 (reserved account) -88			9275 Contingent liabilities from warranties
		9189 Allocation account for transfers between partner capital accounts			9276 Contingent liabilities to affiliated companies/associates from warranties
		F 9190 Contra account for statistical quantity units, accounts 9101-9107 and accounts 9116-9118			9277 Contingent liabilities from the granting of security for third-party liabilities
		9199 Contra account for accounts 9120, 9135-9140			9278 Contingent liabilities to affiliated companies/associates from the granting of security for third-party liabilities
		F 9200 Number of employees			9279 Contingent liabilities from assets held in trust
		F 9201 Statistical accounts for balance sheet/ management accounting ratios and indicators -08			9280 Contra account for 9281-9286
		F 9209 Contra account for 9200			9281 Obligations arising from rental agreements and leases
		9210 Direct labour costs			9282 Obligations to affiliated companies arising from rental agreements and leases
		9219 Contra account for 9210			9283 Other obligations under section 285 no. 3a HGB
	HB	F 9220 Subscribed capital in DM (art. 42(3) s. 1 EGHGB)			9284 Other obligations to affiliated companies under section 285 no. 3a HGB
	HB	F 9221 Subscribed capital in Euros (art. 42(3) s. 2 EGHGB)			9285 Difference of discounting of post-employment benefit obligations under section 253 (6) HGB (credit balance)
	HB	F 9229 Contra account for 9220-9221			9286 Contra account for 9285
		R 9230 (reserved account)			9287 Interest for postings via receivables, section 4(3) EStG
		R 9232 (reserved account)			9288 Dunning fees for postings via receivables, section 4(3) EStG
		R 9234 (reserved account)			9289 Contra account for 9287 and 9288
		R 9239 (reserved account)			9290 Statistical account for tax-exempt out-of-pocket expenses
		9240 Investment liabilities in trade payables		HBÜ	9291 Contra account for 9290
		9241 Investment liabilities from tangible fixed asset purchases in trade payables			9292 Statistical account for third-party funds
		9242 Investment liabilities from intangible fixed asset purchases in trade payables		HBÜ	9293 Contra account for 9292
		9243 Investment liabilities from long-term financial asset purchases in trade payables		EÜR	9295 Contributions by silent partners
		9244 Contra account for accounts 9240-9243		EÜR	
		9245 Receivables from tangible fixed asset sales in other assets		EÜR	9297 Tax adjustment item
		9246 Receivables from intangible fixed asset sales in other assets			F 9300 Statistical accounts for balance sheet/ management accounting ratios and indicators -20
		9247 Receivables from long-term financial asset sales in other assets			F 9326 Statistical accounts for balance sheet/ management accounting ratios and indicators -43
		9249 Contra account for accounts 9245-9247			F 9346 Statistical accounts for balance sheet/ management accounting ratios and indicators -49
		R 9250 (reserved account)			
		R 9255 (reserved account)			
		R 9259 (reserved account)			
		9260 Short-term provisions			
		9262 Medium-term provisions			
		9264 Long-term provisions, excluding pensions			
		9269 Contra account for accounts 9260-9268			
			Trade payables		
			Other liabilities		
			Contributions by silent partners	GK	
			tax adjustment item, e.g. after tax audit	SB	

Balance sheet / profit and lost item	Program linkage	9 Carry-forward, Capital and Statistical Accounts	Balance sheet / profit and lost item	Program linkage	9 Carry-forward, Capital and Statistical Accounts
		F 9357 Statistical accounts for balance sheet/ management accounting ratios and indicators			F 9600 Name of partner, gp - 09
		F 9365 Statistical accounts for balance sheet/ management accounting ratios and indicators			F 9610 Remuneration of work performed, gp
		F 9371 Statistical accounts for balance sheet/ management accounting ratios and indicators			F 9620 Management bonus, gp - 29
		9390 Account for special accounting standards (values 1)			F 9630 Loan interest, gp - 39
		9391 Account for special accounting standards (values 2)			F 9640 Transfer for use, gp - 49
		9392 Account for special accounting standards (values 3)			F 9650 Other remuneration, gp - 59
		9393 Account for special accounting standards (values 4)			F 9660 Other remuneration, gp - 69
		9394 Contra account for special accounting standards (values)			F 9670 Other remuneration, gp - 79
		F 9395 Account for special accounting standards (quantity 1)			F 9680 Other remuneration, gp - 89
		F 9396 Account for special accounting standards (quantity 2)			F 9690 Residual allocation, gp - 99
		F 9397 Account for special accounting standards (quantity 3)			F 9700 Name of partner, lp - 09
		F 9398 Account for special accounting standards (quantity 4)			F 9710 Remuneration of work performed, lp
		F 9399 Contra account for special accounting standards (quantity)			F 9720 Management bonus, lp - 29
		F 9400 Private withdrawals, general, lp - 09			F 9730 Loan interest, lp - 39
		F 9410 Private taxes, lp - 19			F 9740 Transfer for use, lp - 49
		F 9420 Special personal deductions, - 29 partly deductible, lp			F 9750 Other remuneration, lp - 59
		F 9430 Special personal deductions, - 39 fully deductible, lp			F 9760 Other remuneration, lp - 69
		F 9440 Non-cash benefits, donations, - 49 lp			F 9770 Other remuneration, lp - 79
		F 9450 Extraordinary expenses, lp - 59			F 9780 Allocation to account 9840 - 89 49, lp
		F 9460 Cost of real estate, lp - 69			F 9790 Remaining allocation, lp - 99
		F 9470 Income from real estate, lp - 79			R 9800 Reconciliation total account for the import of accounting records
		F 9480 Non-cash withdrawals, lp - 89			F 9802 Collectively held reserves - other capital account adjustments
		F 9490 Private contributions, lp - 99			F 9803 Retained profits/ accumulated losses brought forward - other capital account adjustments
		F 9500 Allocation to account 0900 - 09 09, lp			F 9804 Collectively held reserves - transfers
		F 9510 Allocation to account 0910 - 19 19, lp			F 9805 Retained profits/ accumulated losses brought forward - transfers
	HB	F 9520 Allocation to account 0920 - 29 29, lp			F 9806 Attributable share of net income/net loss for financial year - per partner
		F 9530 Allocation to account 9950 - 39 59, lp			F 9807 Attributable share of net retained profits/net accumulated losses - per partner
		F 9540 Allocation to account 9930 - 49 39, gp			F 9808 Contra account for attributable share of net income/net loss for financial year
		F 9550 Allocation to account 9810 - 59 19, gp			F 9809 Contra account for attributable share of net retained profits/net accumulated losses
		F 9560 Allocation to account 9820 - 69 29, gp			F 9810 Capital accounts III, gp - 19
		F 9570 Allocation to account 0870 - 79 79, gp			F 9820 Accumulated loss carryforward - 29 account, gp
		F 9580 Allocation to account 0880 - 89 89, gp			
	HB	F 9590 Allocation to account 0890 - 99 99, gp			

Balance sheet / profit and lost item	Program linkage	9 Carry-forward, Capital and Statistical Accounts	Balance sheet / profit and lost item	Program linkage	9 Carry-forward, Capital and Statistical Accounts
		F 9830 Allocation account for call - 39 obligations, gp		GK	9917 Add-back of investment deduction section 7g (2) EStG from three tax years ago, off-balance sheet (credit balance)
		F 9840 Capital accounts III, lp - 49		K	9918 Reversal of investment deduction section 7g (3), (4) EStG from two tax years ago, off-balance sheet
		F 9850 Allocation account for call - 59 obligations, lp		K	9919 Reversal of investment deduction section 7g (3), (4) EStG from three tax years ago, off-balance sheet
		F 9860 Call obligations of general - 69 partners, gp			F 9920 Unpaid uncalled contributions - 29 to general partner capital, gp
		F 9870 Call obligations of limited - 79 partners, lp			F 9930 Unpaid called contributions to - 39 general partner capital, gp
		9880 Special reserve for capitalised own shares			F 9940 Unpaid uncalled contributions - 49 to limited partner capital, lp
	HBÜ	R 9882 (reserved account)			F 9950 Unpaid called contributions to - 59 limited partner capital, lp
		F 9883 Withdrawals by general partners not covered by capital contributions	Trade receivables		9960 Valuation adjustment, trade receivables
		F 9884 Withdrawals by limited partners not covered by capital contributions	Other liabilities		9961 Valuation adjustment, other liabilities
		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 banks		9963 Valuation adjustment, liabilities to banks
		9887 Partners' tax expense	Trade payables		9964 Valuation adjustment, trade payables
		9889 Contra account for 9887	Other receivables and other assets		9965 Valuation adjustment, other assets
		9890 Statistical account for profit markup under sections 6b, 6c EStG (credit balance)		GK	9970 Investment deduction section 7g(1) EStG, off-balance sheet (debit balance)
	GK	9891 Statistical account for profit markup under sections 6b, 6c EStG (debit balance) - Contra account for 9890			9971 Investment deduction section 7g(1) EStG, off-balance sheet (credit balance) - contra account for 9970
		F 9892 Change of collectively held reserves (contributions/withdrawals)		GK	9972 Add-back of investment deduction section 7g (2) EStG from preceding tax year, off-balance sheet (credit balance)
	EUR	9893 VAT in receivables at general VAT rate (cash basis accounting)			9973 Add-back of investment deduction section 7g (2) EStG from previous tax years, off-balance sheet (debit balance) - contra account for 9972, 9916, 9917
	EUR	9894 VAT in receivables at reduced VAT rate (cash basis accounting)		K	9974 Reversal of investment deduction section 7g (3), (4) EStG in preceding tax year
	EUR	9895 Contra account 9893-9894 for allocation of VAT (cash basis accounting)			9975 Reversal of investment deduction section 7g (3), (4) EStG in previous tax years - contra account for 9974, 9918, 9919
	EUR	9896 Input tax in liabilities at general VAT rate (cash basis accounting)		G	9976 Non-deductible interest expenses under section 4h EStG (credit balance)
	EUR	9897 Input tax in liabilities at reduced VAT rate (cash basis accounting)			9977 Non-deductible interest expenses under section 4h EStG (debit balance) - contra account for 9976
	EUR	9899 Contra account 9896-9897 for allocation of input tax (cash basis accounting)		G	9978 Deductible interest expenses from prior years under section 4h EStG (debit balance)
	SB	9910 Contra account for reduction in withdrawals, section 4(4a) EStG			
	SB	9911 Reduction in withdrawals, section 4(4a) EStG (credit balance)			
	SB	9912 Increase in withdrawals, section 4(4a) EStG			
	SB	9913 Contra account for increase in withdrawals, section 4(4a) EStG (credit balance)			
	GK	9916 Add-back of investment deduction section 7g (2) EStG from two tax years ago, off-balance sheet (credit balance)			

Balance sheet / profit and lost item	Program linkage	9 Carry-forward, Capital and Statistical Accounts	Balance sheet / profit and lost item	Program linkage	9 Carry-forward, Capital and Statistical Accounts
	<div style="border: 1px solid black; display: inline-block; padding: 2px;">HB</div> GK <div style="border: 1px solid black; display: inline-block; padding: 2px;">HB</div>	9979 Deductible interest expenses from prior years under section 4h EStG (credit balance) - contra account for 9978 9980 Allocation of debit entry to liability accounts 9981 Allocation account for allocation of debit entry to liability accounts 9982 Allocation of credit entry to liability accounts 9983 Allocation account for allocation of credit entry to liability accounts 9984 Adjustment of profit under section 60(2) EStDV – increase in accounting profit due to credit entry – reduction in accounting profit due to debit entry 9985 Contra account for 9984 9986 Profit attributable to debt 9987 Retrospective restatement 9989 Contra account for 9986 - 9988 9990 Income of exceptional size or incidence 9991 Income (aperiodic) 9992 Income of exceptional size or incidence (aperiodic) 9993 Expenses of exceptional size or incidence 9994 Expenses (aperiodic) 9995 Expenses of exceptional size or incidence (aperiodic) 9998 Contra account for 9990-9997			

