

# Account Chart

## Standard Chart of Accounts (SKR 03)

Valid for 2021



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	
Unpaid and due shares in a cooperative		0005 Unpaid and due shares in co-operatives			0113 Fixtures in commercial and industrial buildings	
Purchased concessions, industrial and similar rights and assets and licences in such rights and assets		0010 Purchased concessions, industrial and similar rights and assets, and licences in such rights and assets	Prepayments and assets under construction		0115 Other buildings	
		0015 Concessions	Land, land rights and buildings, including buildings on third-party land		0120 Commercial, industrial and other buildings under construction	
		0020 Industrial rights			0129 Prepayments on commercial, industrial and other buildings on own land and land rights	
		0025 Other rights and assets			0140 Residential buildings	
		0027 Computer software			0145 Garages	
		0030 Licences in industrial and similar rights and assets			0146 Outdoor facilities	
	Goodwill		0035 Goodwill			0147 Paved courtyards and other paved surfaces
	Prepayments (intangible fixed assets)		0038 Prepayments for goodwill			0148 Fixtures in residential buildings
	Goodwill		0039 Prepayments for intangible fixed assets			0149 Share of building attributable to home office
	Internally generated intangible fixed assets	HB	0040 Merger surplus	Prepayments and assets under construction		0150 Residential buildings under construction
	HB	0043 Internally generated intangible fixed assets			0159 Prepayments on residential buildings on own land and land rights	
	HB	0044 Computer software			0160 Buildings on third-party land	
	HB	0045 Licences and franchise agreements			0165 Commercial buildings	
	HB	0046 Concessions and industrial rights	Land, land rights and buildings, including buildings on third-party land		0170 Industrial buildings	
	HB	0047 Recipes and formulas, processes, prototypes			0175 Garages	
	HB	0048 Intangible fixed assets under development			0176 Outdoor facilities	
Intangible assets currently under development	HB				0177 Paved courtyards and other paved surfaces	
Land, land rights and buildings, including buildings on third-party land		0050 Land, land rights and buildings, including buildings on third-party land			0178 Fixtures in commercial and industrial buildings	
		0059 Share of land attributable to home office			0179 Other buildings	
		0060 Land rights without buildings	Prepayments and assets under construction		0180 Commercial, industrial and other buildings under construction	
		0065 Undeveloped land			0189 Prepayments on commercial, industrial and other buildings on third-party land	
		0070 Land rights (heritable building rights, long-term occupancy rights)			0190 Residential buildings	
		0075 Impaired land				
		0079 Prepayments for land and land rights without buildings	Land, land rights and buildings, including buildings on third-party land			
		0080 Buildings on own land and land rights				
		0085 Property values of own developed land				
		0090 Commercial buildings				
Prepayments and assets under construction		0100 Industrial buildings	Prepayments and assets under construction		0191 Garages	
Land, land rights and buildings, including buildings on third-party land		0110 Garages			0192 Outdoor facilities	
		0111 Outdoor facilities			0193 Paved courtyards and other paved surfaces	
		0112 Paved courtyards and other paved surfaces			0194 Fixtures in residential buildings	
					0195 Residential buildings under construction	
					0199 Prepayments on residential buildings on third-party land	

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	
Technical equipment and machinery		0200	Technical equipment and machinery	Loans to other long-term investees and investors	0518	Investments in partnerships
		0210	Machinery		0519	Investment by a GmbH & Co. KG in a general partner GmbH
		0220	Machine tools		0520	Loans to other long-term investees and investors
		0240	Plant		0523	Loans to other long-term investees or investors, partnerships
		0260	Transportation and similar systems		0524	Loans to other long-term investees or investors, corporations
		0280	Operating facilities		0525	Long-term securities
		0290	Technical equipment and machinery under construction		0530	Securities with profit participation rights that are subject to the partial income system
		0299	Prepayments on technical equipment and machinery		0535	Fixed-income securities
		0300	Other equipment, operating and office equipment		0538	Shares of a GmbH & Co. KG in a general partner GmbH
		Other equipment, operating and office equipment			0310	Other equipment
0320	Passenger cars			0550	Loans	
0350	Heavy goods vehicles			0570	Long-term shares in cooperatives	
0380	Other transportation resources			0580	Loans to shareholders/partners	
0400	Operating equipment			0582	Loans to GmbH shareholders	
0410	Office equipment			0583	Loans to silent partners	
0420	Office fittings			0584	Loans to general partners	
0430	Shop fittings			0586	Loans to limited partners	
0440	Tools			0590	Loans to related parties	
0450	Improvements			0595	Long-term pension liability claims from life insurance policies	
Prepayments and assets under construction		0460	Scaffolding and formwork materials	Other loans	0600	Non-convertible bonds
		0480	Low-value assets		0601	- due within 1 year
		0485	Assets (collective item)		0605	- due between 1 and 5 years
		0490	Other operating and office equipment		0610	- due after more than 5 years
		0498	Other equipment, operating and office equipment under construction		0615	Convertible bonds
		0499	Prepayments on other equipment, operating and office equipment		0616	- due within 1 year
		0500	Shares in affiliated companies (fixed assets)		0620	- due between 1 and 5 years
		0501	Shares in affiliated companies, partnerships		0625	- due after more than 5 years
		0502	Shares in affiliated companies, corporations		0630	Liabilities to banks
		0503	Shares in parent or majority investor, corporations		0631	- due within 1 year
Shares in affiliated companies		0504	Shares in parent or in majority investor	Liabilities to financial institutions or Cash-in-hand, central bank balances, bank balances and cheques	0640	- due between 1 and 5 years
		0505	Loans to affiliated companies		0650	- due after more than 5 years
		0506	Loans to affiliated companies, partnerships		0660	Liabilities to banks under instalment credit agreements
		0507	Loans to affiliated companies, corporations		0661	- due within 1 year
		0508	Loans to affiliated companies, sole proprietorships		0670	- due between 1 and 5 years
		0509	Shares in affiliated majority investor, partnership		0680	- due after more than 5 years
		0510	Other long-term equity investments			
		0513	Typical silent partnerships			
		0516	Atypical silent partnerships			
		0517	Investments in corporations			
Loans to affiliated companies				Bonds		
Shares in affiliated companies				Reinsurance claims from life insurance policies		
Other long-term equity investments				Other loans		

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
		0690 Liabilities to banks, previous to residual term differentiation	remaining members of co-operatives	K	0810 Paid-up shares of remaining members of co-operatives
Liabilities to financial institutions		0699 Contra account 0630-0689 if accounts 0690-0698 are allocated	withdrawing members of co-operatives	K	0811 Paid-up shares of withdrawing members of co-operatives
Liabilities to affiliated companies or Receivables from affiliated companies		0700 Liabilities to affiliated companies	cancelled shares of co-operatives	K	0812 Paid-up shares of co-operatives, cancelled shares
		0701 – due within 1 year	remaining members of co-operatives	K	0813 Unpaid and due shares in co-operatives, recorded
		0705 – due between 1 and 5 years			0815 Contra account for unpaid and due shares in co-operatives, recorded
		0710 – due after more than 5 years	Treasury shares	K	0819 Purchased treasury shares
Liabilities to companies in which an interest is held or Receivables from other long-term investees and investors		0715 Liabilities to other long-term investees and investors	Uncalled outstanding contributions		0820 Unpaid uncalled contributions to subscribed capital (reported as liability, deducted from subscribed capital on the face of the balance sheet)
		0716 – due within 1 year			0830 Unpaid called contributions to subscribed capital (receivables)
		0720 – due between 1 and 5 years	Claimed outstanding capital contributions		0839 Supplementary calls (receivables; contra account 0845)
		0725 – due after more than 5 years	Subsequent payments claimed		0840 Capital reserves
Other liabilities to shareholders		0730 Liabilities to shareholders/partners	Capital reserves	K	0841 Capital reserves from issuance of shares above par or notional amount
		0731 – due within 1 year		K	0842 Capital reserves from issuance of convertible bonds and options to acquire shares
		0740 – due between 1 and 5 years			0843 Capital reserves from additional payments as consideration for preferential rights for shares
		0750 – due after more than 5 years			0844 Other additional capital contributions
		0755 Liabilities to shareholders/partners for outstanding distributions		K	0845 Supplementary calls (contra account 1299)
Other liabilities		0760 Loans by typical silent partners			0846 Legal reserve
		0761 – due within 1 year		K	0848 Other revenue reserves from the purchase of treasury shares
		0764 – due between 1 and 5 years			0849 Reserve for shares in a parent or majority investor
		0767 – due after more than 5 years		K	0851 Reserves provided for by the articles of association
		0770 Loans by atypical silent partners			0852 Other revenue reserves (co-operatives)
		0771 – due within 1 year	Legal reserve	K	0853 Revenue reserves from the transitional BilMoG provisions
		0774 – 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)
		0777 – due after more than 5 years	Reserve for shares in a parent or majority investor		0855 Other revenue reserves
		0780 Profit-participation loans	Reserves provided for by the articles of association	K	0856 Equity component of reversals of write-downs
		0781 – due within 1 year	Other revenue reserves		
		0784 – due between 1 and 5 years	Opening balance, private account	HB	
		0787 – due after more than 5 years			
		0790 Other liabilities, previous to residual term differentiation (balance sheet accounting only)		K	
		0799 Contra account 0730-1789 and 1665-1678 and 1695-1698 if accounts 0790-0798 are allocated		HB	
Subscribed capital	K	0800 Subscribed capital	Other revenue reserves	K	
	K	0809 Capital increase from reserves or retained earnings		K	

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
Opening balance, private account	HB K	0857 Revenue reserves from the transitional BilMoG provisions (reversal of write-downs of long-term financial assets)			0940 Special tax-allowable reserves, accelerated tax depreciation and write-downs
	HB K	0858 Revenue reserves from the transitional BilMoG provisions (reversal of special tax-allowable reserves)	Other special reserves	SB	R 0943
	HB K	0859 Deferred taxes (revenue reserves credit balance) from items taken directly to equity	Special tax-allowable reserves	SB	0945 Adjustment item for withdrawals, s. 4g EStG
Profit/loss carry-forward	K	0860 Retained profits brought forward before appropriation of net profit	Special reserve for investment grants and subsidies	HB	0946 Reserve for investment grants
Profit/loss carry-forward before appropriation		F 0865 Retained profits brought forward before appropriation of net profit (with breakdown for statement of changes in capital accounts)	Increase in pension provisions	HB	0947 Special tax-allowable reserves under section 7g(5) EStG
		F 0867 Accumulated losses brought forward before appropriation of net profit (with breakdown for statement of changes in capital accounts)	Increase in pension provisions or Excess of plan assets over pension liability	HB	0949 Special reserves for investment grants and subsidies
Profit/loss carry-forward	K	0868 Accumulated losses brought forward before appropriation of net profit	Increase in pension provisions		0950 Provisions for pensions and similar obligations
Carried forward		R 0869	Provisions for taxes		0951 Provisions for pensions and similar obligations for offsetting against long-term assets in accordance with section 246(2) HGB
Capital shares of general partners		F 0870 Fixed capital, gp			0952 Provisions for pensions and similar obligations to shareholders or related parties (10 % capital investment)
Opening balance, private account		F 0871 Capital (fixed share, only sole proprietorships)	Other provisions		0953 Provisions for direct commitments
Capital shares of general partners		F 0880 Variable capital, gp	Provisions for taxes		0954 Provisions for subsidy obligations for pension funds and life insurances
Opening balance, private account		F 0881 Capital (variable share, only sole proprietorships)	Other provisions		0955 Provisions for taxes
Liabilities to general partners or Receivables to general partners		F 0890 Partner loans, gp	Provisions for taxes		0956 Provision for trade tax, section 4(5b) EStG
		R 0891 -0899	Other provisions		R 0957
Capital share of limited partners		F 0900 Limited partner capital, lp	Provisions for taxes		0961 Provisions for vacation pay
		R 0901 -0909	Other provisions or Excess of plan assets over pension liability	HB	0962 Provisions for taxes for tax deferral (BStBK)
		F 0910 Loss adjustment account, lp	Other provisions		0963 Provision for corporate income tax
		R 0911 -0919	Deferred tax liabilities	HB	0964 Long-term provisions for long-term obligations comparable to post-employment benefits
Liabilities to limited partners or Receivables to limited and atypical silent partners		F 0920 Partner loans, lp	Other provisions		0965 Provisions for personnel expenses
		R 0921 -0929	Other provisions	HB	0966 Provisions for record retention obligations
Other special reserves	SB	0930 Miscellaneous other special reserves	Other provisions		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
	SB	0931 Untaxed reserves under section 6b EStG			0968 Deferred tax liabilities
Special tax-allowable reserves		0932 Replacement reserves			0969 Allowances for deferred tax liabilities
		R 0939			0970 Other provisions
					0971 Provisions for maintenance expenses deferred to the first three months of the following year
					0973 Provisions for environmental remediation and waste disposal expenses

Balance sheet / Profit and lost item	Program linkage	0 Assets and Capital Accounts	Balance sheet / Profit and lost item	Program linkage	1 Financial and Private Accounts
		0974 Provisions for warranties (contra account 4790)	Cash-in-hand, central bank balances, bank balances and cheques		F 1000 Cash-in-hand
	HB	0976 Provisions for expected losses from executory contracts			F 1010 Petty cash 1
		0977 Provisions for period-end closing and audit costs			F 1020 Petty cash 2
	HB	0978 Provisions for internal expenses under section 249(2) HGB (old version)	Cash-in-hand, central bank balances, bank balances and cheques or Liabilities to financial institutions		F 1100 Bank (Postbank)
		0979 Provisions for environmental protection			
Prepaid expenses		0980 Prepaid expenses			F 1110 Bank (Postbank 1)
Deferred tax assets	HB	0983 Deferred tax assets			F 1120 Bank (Postbank 2)
Prepaid expenses	SB	0984 Customs and excise duties relating to inventories and recognised as expenses			F 1130 Bank (Postbank 3)
		0985 Value added tax relating to prepayments and recognised as expenses			F 1190 LZB (Bundesbank regional office) balances
	SB	0986 Discount			F 1195 Central bank balances
Opening balance, private account	HB	0987 Deferred income (revenue reserves debit balance) from items taken directly to equity			F 1200 Bank
		0988 Deferred taxes (revenue reserves debit balance) from items taken directly to equity			F 1210 Bank 1
	HB	F 0989 Collectively held reserves (with breakdown for statement of changes in capital accounts)	Liabilities to financial institutions or Cash-in-hand, central bank balances, bank balances and cheques		F 1220 Bank 2
Reserves		0990 Deferred income			F 1230 Bank 3
Prepaid expenses - "Other accounts" -		0992 Deferrals of intra-period flat-rate depreciation charges for management accounting analysis	Accounts receivable or Other liabilities		F 1240 Bank 4
Accounts receivable		0996 Global valuation allowance on receivables due within 1 year			F 1250 Bank 5
		0997 Global valuation allowance on receivables due after more than 1 year	Receivables from affiliated companies or Liabilities to affiliated companies		R 1289
		0998 Specific valuation allowances on receivables due within 1 year			1290
		0999 Specific valuation allowances on receivables due after more than 1 year	Receivables from other long-term investees and investors or Liabilities to companies in which an interest is held		1295
					Cash investments, short-term cash management (not contained in cash funds)
					Liabilities to banks (not included in cash funds)
					F 1300 Bills receivable
					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
					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
					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

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 securities		1327 Finance bills 1329 Other securities subject to immaterial changes in value			1383 – due after more than 1 year 1385 Receivables from general partners
Cash-in-hand, central bank balances, bank balances and cheques		F 1330 Cheques	Receivables to general partners or Liabilities to general partners		1386 – due within 1 year 1387 – due after more than 1 year
Shares in affiliated companies		1340 Shares in affiliated companies (current assets) 1344 Shares in parent or in majority investor		SB	1389 Occupational pension and other post-employment benefit entitlements (partners)
Other securities		1348 Other securities 1349 Securities investments (short-term cash management)	Other assets or Other liabilities	SB	F 1390 Clearing account actual taxation F 1391 Neutralization of items recognized in income for Section 4 (3) EStG
Other assets	SB	1350 GmbH shares held for sale 1352 Shares in cooperatives held for sale		SB	1394 Receivables from company/joint ownership S 1400 Trade receivables
Excess of plan assets over pension liability or Other provisions	HB	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	Accounts receivable or Other liabilities		F 1401 Trade receivables F 1410 Trade receivables, no separate receivables/payables accounting F 1445 Trade receivables at general VAT rate or of a VAT-exempt small business (cash basis accounting)
Other assets	SB	1355 Pension liability insurance claims 1356 Long-term assets for the settlement of provisions for pensions and similar obligations		SB	F 1446 Trade receivables at reduced VAT rate (cash basis accounting) F 1447 Tax-exempt or untaxed trade receivables (cash basis accounting) F 1448 Trade receivables at average rates under section 24 UStG (cash basis accounting) F 1449 Contra account 1445-1448 if receivables are classified by tax rates (cash basis accounting) F 1450 Receivables under section 11(1) sentence 2 EStG for section 4/3 EStG
Excess of plan assets over pension liability or Increase in pension provisions	HB	1357 Long-term assets for offsetting provisions for pensions and similar obligations in accordance with section 246(2) HGB		SB	
Other assets or Other liabilities		F 1360 Cash in transit		SB	
		R 1370 F 1371 Clearing account for determining profit as per section 4/3 (EStG), not recognized in income		SB	
	SB	1372 Current assets in accordance with section 4(3) sentence 4 EStG	Accounts receivable or Other liabilities		F 1451 Trade receivables, no separate receivables/payables accounting – due within 1 year F 1455 – due after more than 1 year F 1460 Doubtful receivables F 1461 – due within 1 year F 1465 – due after more than 1 year
Receivables to limited and atypical silent partners or Liabilities to limited partners or Liabilities to shareholders/partners		1373 Receivables from limited partners and atypical silent partners 1374 – due within 1 year 1375 – due after more than 1 year	Receivables from affiliated companies or Liabilities to affiliated companies		F 1470 Trade receivables from affiliated companies
Other receivables from shareholders		1376 Receivables from typical silent partners 1377 – due within 1 year 1378 – due after more than 1 year			F 1471 – due within 1 year F 1475 – due after more than 1 year
Other assets or Other liabilities		R 1379 1380 Cost centre reconciliation account	Receivables from affiliated companies		1478 Valuation allowances on receivables from affiliated companies due within 1 year
Other receivables from shareholders		1381 Receivables from GmbH shareholders 1382 – 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
		1479 Valuation allowances on receivables from affiliated companies due after more than 1 year			AV 1512 Prepayments, 5 % input tax
Receivables from other long-term investees and investors or Liabilities to companies in which an interest is held		F 1480 Trade receivables from other long-term investees and investors			R 1513 -1516
			Other assets		AV 1517 Prepayments, 16 % input tax
		F 1481 – due within 1 year			AV 1518 Prepayments, 19 % input tax
		F 1485 – due after more than 1 year			1519 Receivables from project consortiums
Receivables from other long-term investees and investors		1488 Valuation allowances on receivables from other long-term investees and investors due within 1 year			1520 Receivables from health insurance funds from Act on Reimbursement of Employers' Expenses (AAG)
		1489 Valuation allowances on receivables from other long-term investees and investors due after more than 1 year			1521 Consignment goods accounts
Other receivables from shareholders or Other liabilities to shareholders or Liabilities to shareholders/partners or Other liabilities		F 1490 Trade receivables from shareholders/partners			1522 Profit participation rights
			Other assets or Other liabilities	U	1524 Supplementary payments or additional contributions receivable
		F 1491 – due within 1 year			1525 Security deposits
		F 1495 – due after more than 1 year			1526 – due within 1 year
Accounts receivable		1498 Contra account for other assets if posted via receivables account			1527 – due after more than 1 year
Accounts receivable or Other liabilities		1499 Contra account 1451-1497 if allocated to receivables account			F 1528 Subsequently deductible input tax, section 15a(2) UStG
Other assets		1500 Other assets			F 1529 Repayable input tax, section 15a(2) UStG
		1501 Other assets – due within 1 year			1530 Receivables from employees (payroll)
		1502 Other assets – due after more than 1 year			1531 – due within 1 year
		1503 Receivables from executive board members and managing directors – due within 1 year			1537 – due after more than 1 year
		1504 Receivables from executive board members and managing directors – due after more than 1 year			R 1538 -1539
		1505 Receivables from supervisory and advisory board members – due within 1 year			1540 Receivables from trade tax overpayments
		1506 Receivables from supervisory and advisory board members – due after more than 1 year			1542 Tax refund claims against other countries
Other receivables from shareholders		1507 Receivables from other shareholders - due within 1 year			F 1543 Receivables from tax authorities for construction withholding tax remitted
		1508 Receivables from other shareholders – due after more than 1 year			1544 Receivables from Bundesagentur für Arbeit
Prepayments (inventories)		1510 Prepayments for inventories			1545 Accounts receivable from VAT advance payments
		AV 1511 Prepayments, 7 % input tax			1546 VAT receivables, previous year
			Other assets or Other liabilities	U	1547 Receivables from excise duties paid
			Other assets		S 1548 Input tax deductible in following period/year
					1549 Reclaimed corporate income tax
					1550 Loans
					1551 – due within 1 year
					1555 – due after more than 1 year
			Other assets or Other liabilities	U	F 1556 Subsequently deductible input tax, section 15a(1) UStG, movable assets
					F 1557 Repayable input tax, section 15a(1) UStG, movable assets
				U	F 1558 Subsequently deductible input tax, section 15a(1) UStG, immovable property

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
	U	F 1559 Repayable input tax, section 15a(1) UStG, immoveable property		U	F 1588 Acquisition tax liability
		S 1560 Input tax allocation accounts		U	S 1589 Deductible input tax on intra-European Union acquisitions, 16 %
		S 1561 Input tax allocation account, 7 %			1590 Items in transit
		S 1562 Allocation account for input tax on intra-European Union acquisitions	Other liabilities		1592 Third-party funds
		S 1563 Allocation account for input tax on intra-European Union acquisitions, 19 %	Receivables from affiliated companies or Liabilities to affiliated companies		F 1593 Allocation account for payments received on account of orders if posted via receivables account
		S 1564 Input tax allocation account, 5 %			1594 Receivables from affiliated companies
		S 1565 Input tax allocation account, 16 %			1595 – due within 1 year
		S 1566 Input tax allocation account, 19 %			1596 – due after more than 1 year
		S 1567 Input tax allocation account under sections 13a and 13b UStG	Receivables from other long-term investees and investors or Liabilities to companies in which an interest is held		1597 Receivables from other long-term investees and investors
	U	S 1568 Deductible input tax, 5 %			1598 – due within 1 year
		S 1569 Input tax allocation account under sections 13a and 13b UStG, 19 %			1599 – due after more than 1 year
	U	S 1570 Deductible input tax	Accounts payable or Other assets		S 1600 Trade payables
	U	S 1571 Deductible input tax, 7 %			F 1601 Trade payables
	U	S 1572 Deductible input tax on intra-European Union acquisitions		SB	F 1605 Trade payables at general VAT rate (cash basis accounting)
	U	S 1573 Input tax from acquisition as last purchaser in a triangular transaction		SB	F 1606 Trade payables at reduced VAT rate (cash basis accounting)
	U	S 1574 Deductible input tax on intra-European Union acquisitions, 19 %		SB	F 1607 Trade payables, no input tax (cash basis accounting)
	U	S 1575 Deductible input tax, 16 %		SB	F 1609 Contra account 1605-1607 if payables are classified by tax rates (cash basis accounting)
	U	S 1576 Deductible input tax, 19 %			F 1610 Trade payables, no separate receivables/payables accounting
	U	S 1577 Deductible input tax under section 13b UStG, 19 %	Accounts payable or Other assets		F 1610 Trade payables, no separate receivables/payables accounting
	U	S 1578 Deductible input tax under section 13b UStG			F 1624 Trade payables for investments, section 4(3) EStG
	U	S 1579 Deductible input tax under section 13b UStG, 16 %		SB	F 1625 Trade payables, no separate receivables/payables accounting – due within 1 year
	SB	1580 Contra account for input tax, section 4(3) EStG	Accounts payable or Other assets		F 1626 – due between 1 and 5 years
	SB	1581 Reversal of input tax from previous year, section 4(3) EStG			F 1628 – due after more than 5 years
	SB	1582 Input tax from investments, section 4(3) EStG			F 1630 Trade payables to affiliated companies
	SB	1583 Contra account for input tax, average rates, section 4(3) EStG	Liabilities to affiliated companies or Receivables from affiliated companies		F 1631 – due within 1 year
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			F 1635 – due between 1 and 5 years
	U	S 1585 Deductible input tax for withdrawal of goods from a VAT warehouse			F 1638 – due after more than 5 years
	U	F 1587 Input tax, general average rates, VAT return line 63			



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 companies in which an interest is held or Receivables from other long-term investees and investors		F 1640 Trade payables to other long-term investees and investors			1698 – due after more than 5 years
			Other liabilities		1700 Other liabilities
		F 1641 – due within 1 year		SB	1701 – due within 1 year
		F 1645 – due between 1 and 5 years			1702 – due between 1 and 5 years
Other liabilities to shareholders or Other assets or Other receivables from shareholders or Receivables from shareholders		F 1648 – due after more than 5 years			1703 – due after more than 5 years
		F 1650 Trade payables to shareholders/partners			1704 Other liabilities, under section 11(2) sentence 2 EStG for section 4(3) EStG
			Other liabilities		1705 Loans
		F 1651 – due within 1 year			1706 – due within 1 year
Accounts payable or Other assets		F 1655 – due between 1 and 5 years			1707 – due between 1 and 5 years
		F 1658 – due after more than 5 years			1708 – due after more than 5 years
		1659 Contra account 1625-1658 if allocated to payables account			1709 Profit drawdown account of silent partners
		F 1660 Bills payable			1710 Payments received on account of orders (liabilities)
Liabilities on bills accepted and drawn					AM 1711 Tax-paid payments received on account of orders, 7 % VAT (liabilities)
		F 1661 – due within 1 year			AM 1712 Tax-paid payments received on account of orders, 5 % VAT (liabilities)
		F 1662 Bills payable – due between 1 and 5 years			R 1713 -1714
		F 1663 Bills payable – due after more than 5 years			1715 Payments received on account of orders - Back taxes
Other liabilities to shareholders		1665 Liabilities to GmbH shareholders			R 1716
		1666 – due within 1 year			AM 1717 Tax-paid payments received on account of orders, 16 % VAT (liabilities)
		1667 – due between 1 and 5 years			AM 1718 Tax-paid payments received on account of orders, 19 % VAT (liabilities)
		1668 – due after more than 5 years			1719 Payments received on account of orders – due within 1 year
Liabilities to general partners or Receivables to general partners		1670 Liabilities to general partners			1720 – due between 1 and 5 years
		1671 – due within 1 year			1721 – due after more than 5 years
		1672 – due between 1 and 5 years			1722 Payments received on account of orders (deducted from inventories on the face of the balance sheet)
		1673 – due after more than 5 years			S 1725 VAT due in following period (sections 13 (1) no. 6, 13b (2) UStG)
Liabilities to limited partners or Receivables to limited and atypical silent partners		1675 Liabilities to limited partners			S 1728 VAT on electronic services taxable in another EU country
		1676 – due within 1 year			1729 Tax payments to mini one-stop shop (MOSS) on electronic services taxable in another EU country
		1677 – due between 1 and 5 years			1730 Credit card settlements
		1678 – due after more than 5 years			1731 Consignment goods accounts
Other liabilities		1691 Liabilities to project consortiums			1732 Security deposits received
	SB	1692 Neutralization of items recognized in expenses for section 4(3) EStG			1733 – due within 1 year
	SB	1693 Items recognized in equity for section 4(3) EStG			
Other liabilities to shareholders		1695 Liabilities to silent partners			
		1696 – due within 1 year			
		1697 – due between 1 and 5 years			

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
		1734 – due between 1 and 5 years	Other liabilities		S 1767 VAT on supplies of goods and services taxable in another EU country
		1735 – due after more than 5 years			S 1768 VAT on supplies of other goods and services/cost-plus contracts taxable in another EU country
		1736 Liabilities from taxes and levies			S 1769 VAT withdrawal of goods from a VAT warehouse
		1737 – due within 1 year	Other liabilities or Other assets		S 1770 VAT
		1738 – due between 1 and 5 years			S 1771 VAT, 7 %
		1739 – due after more than 5 years			S 1772 VAT on intra-European Union acquisitions
Other liabilities or Other assets		1740 Payroll liabilities			S 1773 VAT, 5 %
		1741 Wage and church tax payables			S 1774 VAT on intra-European Union acquisitions, 19 %
		1742 Social security liabilities			S 1775 VAT, 16 %
		1743 – due within 1 year			S 1776 VAT, 19 %
		1744 – due between 1 and 5 years			S 1777 VAT on intra-European Union supplies of goods and services subject to domestic taxation
		1745 – due after more than 5 years			S 1778 VAT on intra-European Union supplies of goods and services subject to domestic taxation, 19 %
Other liabilities		1746 Liabilities from taxes withheld (investment income tax and solidarity surcharge, church tax on investment income tax) for open distribution			S 1779 VAT on intra-European Union acquisitions, no input tax deduction
		1747 Excise duties payable		U	F 1780 VAT prepayments
		1748 Liabilities for amounts withheld from employees		U	F 1781 VAT prepayments 1/11
		1749 Payables to tax authorities for construction withholding tax to be remitted		U	F 1782 Back taxes, VAT return line 65
		1750 Liabilities from capital-forming payment arrangements		U	F 1783 Incorrect or invalid invoiced taxes, VAT return line 69
		1751 – due within 1 year			S 1784 VAT on intra-European Union acquisition of new vehicles from suppliers without VAT identification number
		1752 – due between 1 and 5 years			S 1785 VAT under section 13b UStG
		1753 – due after more than 5 years			S 1786 VAT on intra-European Union acquisitions, 16 %
		1754 Tax payments to other countries			S 1787 VAT under section 13b UStG, 19 %
Other liabilities or Other assets		1755 Payroll allocation			1788 Acquisition tax deferred until
	SB	1756 Payroll allocation, section 11(2) EStG for section 4(3) EStG			1789 VAT, current year
	SB	1757 Liabilities to company/joint ownership			1790 VAT, previous year
Other liabilities		1758 Other liabilities refunds by co-operatives			1791 VAT, earlier years
Other liabilities or Other assets		1759 Expected contributions owed to social security funds			1792 Other allocation accounts (interim accounts)
Provisions for taxes or Other assets		S 1760 VAT not due	Other liabilities		1793 Allocation account for prepayments if posted via payables account
	U	S 1761 VAT not due, 7 %	Other liabilities or Other assets		S 1794 VAT from acquisition as last purchaser in a triangular transaction
		S 1762 VAT not due on intra-European Union supplies of goods and services subject to domestic taxation	Other assets		1795 Social security liabilities (section 4(3) EStG)
	U	S 1763 VAT not due, 5 %	Other liabilities or Other assets		1796 Issued gift tokens
	U	S 1764 VAT not due on intra-European Union supplies of goods and services subject to domestic taxation, 19 %		SB	1797 Liabilities from VAT advance payments
		S 1765 VAT not due, 16 %	Other liabilities		F 1800 Private withdrawals, general, gp
	U	S 1766 VAT not due, 19 %	Capital shares of general partners		

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
Capital withdrawals in reporting period		F 1801 Private withdrawals, general (only sole proprietorships)			F 1930 Special personal deductions, fully deductible, lp
Capital shares of general partners		F 1810 Private taxes, gp			R 1931 -1939
Capital withdrawals in reporting period		F 1811 Private taxes (only sole proprietorships)			F 1940 Non-cash benefits, donations, lp
Capital shares of general partners		F 1820 Special personal deductions, partly deductible, gp			R 1941 -1949
Capital withdrawals in reporting period		F 1821 Special personal deductions, partly deductible (only sole proprietorships)			F 1950 Extraordinary expenses, lp
Capital shares of general partners		F 1830 Special personal deductions, fully deductible, gp			R 1951 -1959
Capital withdrawals in reporting period		F 1831 Special personal deductions, fully deductible (only sole proprietorships)			F 1960 Real estate expenses, lp
Capital shares of general partners		F 1840 Non-cash benefits, donations, gp			R 1961 -1969
Capital withdrawals in reporting period		F 1841 Non-cash benefits, donations (only sole proprietorships)			F 1970 Income from real estate, lp
Capital shares of general partners		F 1850 Extraordinary expenses, gp			R 1971 -1979
Capital withdrawals in reporting period		F 1851 Extraordinary expenses (only sole proprietorships)			F 1980 Non-cash withdrawals, lp
Capital shares of general partners		F 1860 Real estate expenses, gp			R 1981 -1989
Capital withdrawals in reporting period		F 1861 Real estate expenses (only sole proprietorships)			F 1990 Private contributions, lp
Capital shares of general partners		1869 Real estate expenses (VAT key possible, only sole proprietorships)			R 1991 -1999
Capital withdrawals in reporting period		F 1870 Income from real estate, gp			
Capital shares of general partners		F 1871 Income from real estate (only sole proprietorships)			
Capital withdrawals in reporting period		1879 Income from real estate (VAT key possible, only sole proprietorships)			
Capital shares of general partners		F 1880 Non-cash withdrawals, gp			
Capital withdrawals in reporting period		F 1881 Non-cash withdrawals (only sole proprietorships)			
Capital shares of general partners		F 1890 Private contributions, gp			
Capital withdrawals in reporting period		F 1891 Private contributions (only sole proprietorships)			
Liabilities to limited partners or Receivables to limited and atypical silent partners		F 1900 Private withdrawals, general, lp			
		R 1901 -1909			
		F 1910 Private taxes, lp			
		R 1911 -1919			
		F 1920 Special personal deductions, partly deductible, lp			
		R 1921 -1929			

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	K	R 2000		G K	2116 Interest and similar expenses to affiliated companies, sections 3 no. 40, 3c EStG/section 8b(1) KStG
		-2001			
		2004 Losses from mergers and reorganisations			
		2006 Losses due to extraordinary damage (balance sheet accounting only)		K	2117 Interest to shareholders with an equity interest of more than 25 % or their related parties
		2007 Restructuring and reorganisation costs			
		2008 Losses from disposal or discontinuation of business activities, net of tax		G K	2118 Interest on receivables and payables accounts
		2010 Non-operating expenses		G K	2119 Interest expenses on short-term liabilities to affiliated companies
		2020 Prior-period expenses		G K	2120 Interest expense on long-term debt
		2090 Expenses from the application of transitional provisions		G K	2123 Amortisation of discount used for financing
		2091 Expenses from the application of transitional provisions (provisions for pensions)		G K	2124 Amortisation of discount for financing fixed assets
		R 2092		G K	2125 Interest expenses for buildings classified as operating assets
		2094 Expenses from the application of transitional provisions (deferred taxes)		G K	2126 Borrowing costs for fixed assets
				G K	2127 Annuities and recurrent payments
		Interest and similar expenses		G K	2100 Interest and similar expenses
G K	2102 Non-tax-deductible other incidental charges related to taxes, section 4(5b) EStG				
	2103 Tax-deductible other incidental charges related to taxes		G K	2129 Interest expenses on long-term liabilities to affiliated companies	
G K	2104 Non-tax-deductible other incidental charges related to taxes		G K	2130 Discount expenses	
G K	2105 Interest expenses as per Sect. 233a of the German Fiscal Code, non-deductible		G K	2139 Discount expenses to affiliated companies	
	2106			2140 Expenses similar to interest expenses	
G K	2107 Interest expenses as per Sect. 233a of the German Fiscal Code, deductible			2141 Loan commissions and administrative cost contributions	
G K	2108 Interest expenses as per Sect. 234 to 237 of the German Fiscal Code, non deductible			2142 Interest cost included in additions to pension provisions	
G K	2109 Interest expenses to affiliated companies			2143 Interest expenses from the discounting of liabilities	
G K	2110 Interest expenses on short-term debt			2144 Interest expenses from the discounting of provisions	
G K	2111 Interest expenses as per Sect. 234 to 237 of the German Fiscal Code, deductible			2145 Interest expenses from the discounting of provisions for pensions and similar/comparable obligations	
G	2113 Non-deductible interest on long-term debt under section 4(4a) EStG (add-back)		Interest and similar expenses or Other interest and similar income	HB	2146 Interest expenses from the discounting of provisions for pensions and similar/comparable obligations for offsetting under s. 246(2) HGB
K	2114 Interest on shareholder loans			HB	2147 Expenses from assets for offsetting in accordance with section 246(2) HGB
G K	2115 Interest and similar expenses, sections 3 no. 40, 3c EStG/section 8b(1,4) KStG		Interest and similar expenses	G K	2148 Interest expenses from the discounting of provisions, non-tax-deductible

Balance sheet / Profit and lost item	Program linkage	2 Deferral Accounts	Balance sheet / Profit and lost item	Program linkage	2 Deferral Accounts
		2149 Expenses similar to interest expenses to affiliated companies		G K	2308 Other non-deductible expenses
Other operating expenses		2150 Currency translation losses			2309 Other infrequent expenses
		2151 Currency translation losses (not s. 256a HGB)			2310 Disposals of tangible fixed assets (net carrying amount for book loss)
		2166 Expenses from remeasurement of cash funds			2311 Disposals of intangible fixed assets (net carrying amount for book loss)
		2170 Non-deductible input tax			2312 Disposals of long-term financial assets (net carrying amount for book loss)
		2171 Non-deductible input tax, 7%			
		R 2174 -2175			
		2176 Non-deductible input tax, 19%		G K	2313 Disposals of long-term financial assets, section 3 no. 40 EStG/section 8b(3) KStG (net carrying amount for book loss)
Taxes on income	K	2200 Corporate income tax			2315 Disposals of tangible fixed assets (net carrying amount for book gain)
Taxes on income or Taxes on income	K	2203 Corporate income tax for prior years	Other operating income		2316 Disposals of intangible fixed assets (net carrying amount for book gain)
Taxes on income	K	2204 Corporate income tax refunds for prior years			2317 Disposals of long-term financial assets (net carrying amount for book gain)
	K	2208 Solidarity surcharge			2318 Disposals of long-term financial assets, section 3 no. 40 EStG/section 8b(2) KStG (net carrying amount for book gain)
Taxes on income or Taxes on income	K	2209 Solidarity surcharge for prior years	Other operating expenses		2320 Losses on disposal of fixed assets
Taxes on income	K	2210 Solidarity surcharge refunds for prior years			2323 Losses on disposal of shares in corporations (long-term financial assets), section 3 no. 40 EStG/section 8b(3) KStG
	G K	2213 Withholding tax on investment income, 25 %			2325 Losses on disposal of current assets (excluding inventories)
	G K	2216 Allowable solidarity surcharge on withholding tax on investment income, 25 %		G K	2326 Losses on disposal of current assets (excluding inventories), section 3 no. 40 EStG/section 8b(3) KStG
	G K	2218 Foreign tax on DTA income exempt from domestic taxation			2327 Disposal of current assets under section 4(3) sentence 4 EStG
	G K	2219 Credit/ deduction of foreign withholding tax		G K	2328 Disposal of current assets, section 3 no. 40 EStG/section 8b(3) KStG under section 4(3) sentence 4 EStG
	HB	2250 Expenses from additions to and reversals of deferred taxes			2339 Transfers to tax reserve under s. 4g EStG
	HB	2255 Income from additions to and reversals of deferred taxes			2342 Transfers to tax reserve under s. 6b(3) EStG
	G K	2260 Expenses from additions to provisions for taxes for tax deferral (BStBK)		G K	2343 Transfers to tax reserve under s. 6b(10) EStG
	G K	2265 Income from reversal of provisions for taxes for tax deferral (BStBK)			2344 Transfers to replacement reserve under R.6.6 EStR
		R 2280		SB	2345 Allocation to other tax reserves
Taxes on income or Taxes on income	G K	2281 Backpayments and refunds of trade tax for prior years, section 4(5b) EStG		SB	2347 Expenses from the purchase of treasury shares
Taxes on income	G K	R 2282 2283 Income from reversal of provisions for trade tax, section 4(5b) EStG	Other operating expenses	SB	
		R 2284		SB	
Other taxes		2285 Backpayments of other taxes for prior years		SB	
		2287 Refunds of other taxes for prior years		SB	
		2289 Income from reversal of provisions for other taxes		SB	
Other operating expenses		2300 Other expenses		SB	
		2307 Other regular non-operating expenses			

Balance sheet / Profit and lost item	Program linkage	2 Deferral Accounts		Balance sheet / Profit and lost item	Program linkage	2 Deferral Accounts	
		2350	Real estate expenses, non-operating			R 2432	
Other taxes		2375	Land tax		U	-2435	
Other operating expenses	G K	2380	Non-cash benefits, donations, non-tax deductible			AM 2436	Bad debt allowances, 19 % VAT (if unusually high)
	G K	2381	Non-cash benefits, donations for scientific and cultural purposes			R 2437	
	G K	2382	Non-cash benefits, donations for charitable purposes		G K	-2438	
	G K	2383	Non-cash benefits, donations for church, religious and non-profit purposes			2440	Allowances on receivables from corporations classified as long-term investees (if unusually high), s. 3c EStG/ s. 8b(3) KStG
	G K	2384	Non-cash benefits, donations to political parties		K	2441	Allowances on receivables from shareholders and related parties (if unusually high), s. 8b(3) KStG
	K	2385	Non-deductible half of supervisory board remuneration	Other operating expenses		2450	Transfers to global valuation allowance on receivables
		2386	Deductible supervisory board remuneration			2451	Transfer to specific valuation allowance on receivables
	G K	2387	Non-cash benefits, donations to permanent assets (capital reserves) of a non-profit foundation	to reserve for shares in a parent or majority investor		2480	Transfers to reserve for shares in a parent or majority investor
	G K	2389	Non-cash benefits, donations to permanent assets (capital reserves) of a church, religious or non-profit foundation	Appropriations to other reserves		F 2481	Appropriation to collectively held reserves (with breakdown for statement of changes in capital account)
	G K	2390	Non-cash benefits, donations to permanent assets (capital reserves) of a scientific, charitable or cultural foundation	Appropriations to other revenue reserves		2485	Transfers to other revenue reserves (co-operatives)
		2400	Bad debt allowances (normal amount)	Cost of loss absorption	G K	2490	Cost of loss absorption
	U	AM 2401	Bad debt allowances, 7 % VAT (normal amount)	Profits distributed on the basis of a profit pooling or agreement for profit or partial profit transfer		2492	Profit transferred on the basis of a profit pooling agreement
	U	AM 2402	Bad debt allowances on tax-exempt intra-European Union supplies of goods and services (normal amount)	Profits distributed on the basis of a profit pooling or agreement for profit or partial profit transfer or Loss transfer	G K	2493	Transferred profit shares (debit balance) / balanced shares of loss (credit balance) of silent partnership pursuant to section 8 GewStG
	U	AM 2403	Bad debt allowances on intra-European Union supplies of goods and services subject to domestic taxation, 7 % VAT (normal amount)	Profits distributed on the basis of a profit pooling or agreement for profit or partial profit transfer	K	2494	Profit transferred on the basis of a profit and loss transfer or partial profit transfer agreement
		R 2404					
		-2405					
	U	AM 2406	Bad debt allowances, 19 % VAT (normal amount)	Appropriations to capital reserves under the rules governing simplified capital decreases		2495	Appropriation to capital reserves under the rules governing simplified capital decreases
	U	R 2407					
		AM 2408	Bad debt allowances on intra-European Union supplies of goods and services subject to domestic taxation, 19 % VAT (normal amount)	Appropriations to legal reserves		2496	Appropriation to legal reserve
		R 2409		To reserves pursuant to the articles of incorporation		2497	Appropriation to reserves provided for by the articles of association
	2430	Bad debt allowances (if unusually high)	to reserve for shares in a parent or majority investor		2498	Transfers to special reserves for capitalised own shares	
Of current assets, to the extent that these exceed normal depreciation and amortisation	U	AM 2431	Bad debt allowances, 7 % VAT (if unusually high)				

Balance sheet / Profit and lost item	Program linkage	2 Deferral Accounts	Balance sheet / Profit and lost item	Program linkage	2 Deferral Accounts
Appropriations to other revenue reserves		2499 Appropriation to other revenue reserves			2646 Income from shares in partnerships (affiliated companies)
Other operating income	K	R 2500 -2501 2504 Gains from mergers and reorganisations			2647 Income from other long-term securities of corporations (affiliated companies)
		R 2506 -2507 2508 Gain on disposal or discontinuation of business activities, net of tax			2648 Income from other long-term securities of partnerships (affiliated companies)
		2510 Non-operating income			2649 Income from other securities and long-term loans, from affiliated companies
	HB	2520 Prior - period income			2650 Other interest and similar income
		2590 Income from the application of transitional provisions	Other interest and similar income		R 2652
		R 2591 -2593 2594 Income from the application of transitional provisions (deferred taxes)		G K	2653 Interest income s. 233a AO, s. 4(5b) EStG, tax-exempt
Income from long-term equity investments		2600 Income from long-term equity investments			2654 Income from other securities and short-term loans
	G K	2603 Income from investments in partnerships (affiliated companies), s. 9 GewStG or s. 18 EStG		G K	2655 Income from shares in corporations (current assets), s. 3 no. 40 EStG/ s. 8b(1,4) KStG
	G K	2615 Income from shares in corporations (long-term equity investments), s. 3 no. 40 EStG/ s. 8b(1) KStG		G K	2656 Income from shares in corporations (affiliated companies), s. 3 no. 40 EStG/ s. 8b(1) KStG
	G K	2616 Income from shares in corporations (affiliated companies), s. 3 no. 40 EStG/ s. 8b(1) KStG		K	2657 Interest income s. 233a AO, taxable
	G K	2618 Profit shares from industrial or self-employed partnerships, s. 9 GewStG or s. 18 EStG			2658 Interest income s. 233a AO, tax-exempt (Schedule GK KSt)
		2619 Income from long-term equity investments in affiliated companies	Other operating income		2659 Other interest and similar income from affiliated companies
		2620 Income from other securities and long-term loans			2660 Currency translation gains
		2621 Income from long-term loans			2661 Currency translation gains (not s. 256a HGB)
		2622 Income from long-term loans to affiliated companies			2666 Income from remeasurement of cash funds
		2623 Income from shares in partnerships (long-term financial assets)			2670 Discounts received
	G K	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		2679 Discounts received from affiliated companies
	G K	2626 Income from shares in corporations (affiliated companies), s. 3 no. 40 EStG/ s. 8b(1) KStG		G K	2680 Income similar to interest income
		2640 Interest and dividend income			2682 Tax-exempt interest income from discounting of provisions
		2641 Compensation payments received as an outside shareholder			2683 Interest income from the discounting of liabilities
			Other interest and similar income or Interest and similar expenses	HB	2684 Interest income from the discounting of provisions
					2685 Interest income from the discounting of provisions for pensions and similar/comparable obligations
					2686 Interest income from the discounting of provisions for pensions and similar/comparable obligations for offsetting under s. 246(2) HGB

Balance sheet / Profit and lost item	Program linkage	2 Deferral Accounts	Balance sheet / Profit and lost item	Program linkage	2 Deferral Accounts
	HB	2687 Income from assets for offsetting in accordance with section 246(2) HGB			2732 Income from recoveries of receivables previously written off
Other interest and similar income		R 2688			2735 Income from reversal of provisions
		2689 Income similar to interest income from affiliated companies			2736 Income from remission of liabilities
Other operating income		2700 Other income		SB	2737 Income from reversal of tax reserve under s. 4g EStG
		2705 Other regular operating income			R 2738
		2707 Other regular non-operating income			-2739
		2709 Other infrequent income			2740 Income from the reversal of other tax reserves
		2710 Income from reversal of write-downs of tangible fixed assets			2741 Income from reversal of accelerated tax depreciation
		2711 Income from reversal of write-downs of intangible fixed assets			2742 Insurance recoveries and compensation payments
		2712 Income from reversal of write-downs of long-term financial assets		G K	2743 Investment subsidies (taxable)
	G K	2713 Income from reversal of write-downs of long-term financial assets, section 3 no. 40 EStG/section 8b(3) sentence 8 KStG	Income from capital decrease	K	2744 Investment grants (tax-exempt)
	G K	2714 Income from reversal of write-downs, section 3 no. 40 EStG/section 8b(2) KStG	Other operating income	G K	2745 Income from capital decrease
	G K	2715 Income from reversal of write-downs of current assets excluding inventories	Sales	U	2746 Tax-exempt income from reversal of tax reserves
	G K	2716 Income from reversal of write-downs of current assets, section 3 no. 40 EStG/section 8b(3) sentence 8 KStG		U	2747 Other tax-exempt operating income
	G K	2720 Income from disposal of fixed assets	Other operating income		2749 Refunds Act on Reimbursement of Employers' Expenses (AAG)
	G K	2723 Income from disposal of shares in corporations (long-term financial assets), section 3 no. 40 EStG/section 8b(2) KStG	Sales		2750 Income from real estate
	G K	2725 Income from disposal of current assets (excluding inventories)	Loss transfer	K	AM 2751 Rental and lease income, VAT-exempt s. 4 no. 12 UStG
	G K	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		AM 2752 Rental and lease income, 19 % VAT
		2727 Income from reversal of tax reserve under s. 6b(3) EStG			R 2753
		2728 Income from reversal of tax reserve under s. 6b(10) EStG			-2754
	SB	2729 Income from reversal of replacement reserve under R.6.6 EStR	Withdrawals from capital reserves		2760 Income from capitalisation of assets acquired free of charge
		2730 Income from reduction in global valuation allowances on receivables	Withdrawals from legal reserve		2762 Reimbursements, refunds and credit entries relating to prior periods
		2731 Income from reduction in specific valuation allowances on receivables	Withdrawals from reserves provided for by the articles of association		2764 Income from administrative expense allocations
					2790 Income from loss absorption
					2792 Income from profits received under a profit pooling agreement
				G K	2794 Income from profits received under a profit and loss transfer or partial profit transfer agreement
					2795 Withdrawals from capital reserves
					2796 Withdrawals from legal reserve
					2797 Withdrawals from reserves provided for by the articles of association



Balance sheet / Profit and lost item	Program linkage	2 Deferral Accounts	Balance sheet / Profit and lost item	Program linkage	3 Incoming goods and inventories
Withdrawals from reserve for shares in a parent or majority investor		2798 Withdrawals from special reserves for capitalised own shares	Cost of raw materials, consumables and supplies, and of purchased merchandise		3000 Raw materials, consumables and supplies
Withdrawals from other revenue reserves		2799 Withdrawals from other revenue reserves			AV 3010 -3019 Cost of raw materials, consumables and supplies, 7 % input tax
Withdrawals from reserve for shares in a parent or majority investor		2840 Withdrawals from reserve for shares in a parent or majority investor			R 3020 -3028 3029 Cost of raw materials, consumables and supplies without input tax deduction
Withdrawals from other revenue reserves		F 2841 Withdrawals from collectively held reserves (with breakdown for statement of changes in capital account)			AV 3030 -3039 Cost of raw materials, consumables and supplies, 19 % input tax
of which retained profits brought forward/of which accumulated losses brought forward		2850 Withdrawals from other revenue reserves (co-operatives)			R 3040 -3059
		2860 Retained profits brought forward after appropriation of net profit		U	AV 3060 Cost of raw materials, consumables and supplies, intra-European Union acquisitions, 7 % input tax and 7 % VAT
		F 2865 Retained profits brought forward after appropriation of net profit (with breakdown for statement of changes in capital accounts)		U	R 3061 AV 3062 -3063 Cost of raw materials, consumables and supplies, intra-European Union acquisitions, 19 % input tax and 19 % VAT
		F 2867 Accumulated losses brought forward after appropriation of net profit (with breakdown for statement of changes in capital accounts)		U	R 3064 -3065
		2868 Accumulated losses brought forward after appropriation of net profit		U	AV 3066 Cost of raw materials, consumables and supplies, intra-European Union acquisitions, no input tax and 7 % VAT
		R 2869			AV 3067 Cost of raw materials, consumables and supplies, intra-European Union acquisitions, no input tax and 19 % VAT
Carried forward to new account					R 3068 -3069
Distributions		2870 Advance distribution			AV 3070 Cost of raw materials, consumables and supplies, 5.5 % input tax
Other operating expenses		2890 Allocated imputed business owner's remuneration			AV 3071 Cost of raw materials, consumables and supplies, 10.7 % input tax
		2891 Allocated imputed rental and lease payments			R 3072 -3074
		2892 Allocated imputed interest		U	AV 3075 Cost of raw materials, consumables and supplies from a VAT warehouse, s. 13a UStG, 7 % input tax and 7 % VAT
		2893 Allocated imputed depreciation, amortisation and write-downs			AV 3076 Cost of raw materials, consumables and supplies from a VAT warehouse, s. 13a UStG, 19 % input tax and 19 % VAT
		2894 Allocated imputed business risks		U	R 3077 -3088
		2895 Allocated imputed wages for non-compensated employees			AV 3089 Cost of raw materials, consumables and supplies as last purchaser in a triangular transaction, 19 % input tax and 19 % VAT
		R 2900		U	3090 Fuels (production)

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	AV 3091 Fuels (production), 7 % input tax		U	AV 3145 Services supplied by foreign contractor, no input tax and 19 % VAT
		AV 3092 Fuels (production), 19 % input tax			-3146
		R 3093 -3098			R 3147 -3149
		3100 Purchased services			S/AV 3150 Cash discounts received on services for which recipient bears tax liability under section 13b UStG
		AV 3106 Purchased services, 19 % input tax		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 3107			
		AV 3108 Purchased services, 7 % input tax			
		3109 Purchased services, no input tax			
	U	AV 3110 Construction services supplied by domestic contractor, 7 % input tax and 7 % VAT		U	S/AV 3152 Cash discounts received on services for which recipient bears tax liability under section 13b UStG, 16 % input tax and 16 % VAT
		R 3111 -3112			
	U	AV 3113 Other services supplied by a contractor in another EU country, 7 % input tax and 7 % VAT			S/AV 3153 Cash discounts received on services for which recipient bears tax liability under section 13b UStG, no input tax, with VAT
		R 3114			
	U	AV 3115 Services supplied by foreign contractor, 7 % input tax and 7 % VAT		U	S/AV 3154 Cash discounts received on services for which recipient bears tax liability under section 13b UStG, no input tax and 19 % VAT
		R 3116 -3119			
	U	AV 3120 Construction services supplied by domestic contractor, 19 % input tax and 19 % VAT		U	S/AV 3155 Cash discounts received on services for which recipient bears tax liability under section 13b UStG, no input tax and 16 % VAT
		R 3122			
	U	AV 3123 Other services supplied by a contractor in another EU country, 19 % input tax and 19 % VAT			R 3156 -3159
		R 3124			3160 Services under s. 13b UStG, with input tax deduction
	U	AV 3125 Services supplied by foreign contractor, 19 % input tax and 19 % VAT			3165 Services under s. 13b UStG, without input tax deduction
		R 3127 -3129			
	U	AV 3130 Construction services supplied by domestic contractor, no input tax and 7 % VAT		G K	3170 Purchased services (rent/lease for movable property)
		R 3131 -3132			
	U	AV 3133 Other services supplied by a contractor in another EU country, no input tax and 7 % VAT		G K	3175 Purchased services (rent/lease for immovable property)
		R 3134			
	U	AV 3135 Services supplied by foreign contractor, no input tax and 7 % VAT		G	3180 Purchased services (recompense for rights and licences)
		R 3136 -3139			
	U	AV 3140 Construction services supplied by domestic contractor, no input tax and 19 % VAT	Cost of raw materials, consumables and supplies, and of purchased merchandise		3185 Purchased services (remuneration for rental and lease of assets - corresponds to special business income)
		R 3142			
	U	AV 3143 Other services supplied by a contractor in another EU country, no input tax and 19 % VAT			3200 Cost of merchandise
		R 3144			
					AV 3300 Cost of merchandise, 7 % input tax
					-3309
					R 3310 -3346
					AV 3347 Cost of merchandise, 7 % input tax
					AV 3348 Cost of merchandise, 5 % input tax

Balance sheet / Profit and lost item	Program linkage	3 Incoming goods and inventories	Balance sheet / Profit and lost item	Program linkage	3 Incoming goods and inventories
		3349 Cost of merchandise without input tax deduction			3600 Non-deductible input tax
		AV 3400 Cost of merchandise, -3409 19 % input tax			3610 Non-deductible input tax, 7 %
		R 3410 -3417			R 3620 -3629
		AV 3418 Cost of merchandise, 19 % input tax			R 3650 -3659
		AV 3419 Cost of merchandise, 16 % input tax			3660 Non-deductible input tax, 19 %
	U	AV 3420 Intra-European Union acquisitions, 7 % input tax and 7 % VAT			3700 Trade discounts
		-3424			3701 Trade discounts on cost of raw materials, consumables and supplies
	U	AV 3425 Intra-European Union acquisitions, 19 % input tax and 19 % VAT			AV 3710 Trade discounts, 7 % input tax
		-3429			-3711
	U	AV 3430 Intra-European Union acquisitions, no input tax and 7 % VAT			R 3712 -3713
		R 3431 -3434			AV 3714 Trade discounts on cost of raw materials, consumables and supplies, 7 % input tax
	U	AV 3435 Intra-European Union acquisitions, no input tax and 19 % VAT			AV 3715 Trade discounts on cost of raw materials, consumables and supplies, 19 % input tax
		R 3436 -3439			R 3716
	U	AV 3440 Intra-European Union acquisition of new vehicles from supplier without VAT identification number, 19 % input tax and 19 % VAT		U	AV 3717 Trade discounts on cost of raw materials, consumables and supplies, intra-EU acquisitions, 7 % input tax and 7 % VAT
		R 3441 -3449			AV 3718 Trade discounts on cost of raw materials, consumables and supplies, intra-EU acquisitions, 19 % input tax and 19 % VAT
		R 3500 -3504		U	R 3719
		AV 3505 Cost of merchandise, 5.5 % input tax			AV 3720 Trade discounts, 19 % input tax
		-3509			-3721
		R 3510 -3539			R 3722 -3723
		AV 3540 Incoming goods at the average rate pursuant to section 24 UStG (10,7 % input tax)		U	AV 3724 Trade discounts on intra-European Union acquisitions, 7 % input tax and 7 % VAT
		-3549			AV 3725 Trade discounts on intra-European Union acquisitions, 19 % input tax and 19 % VAT
	U	AV 3550 Tax-exempt intra-European Union acquisitions			R 3726 -3729
		3551 Cost of merchandise in a third country, taxable			S/AV 3730 Cash discounts received, 7 % input tax
		3552 Acquisition by 1st purchaser in a triangular transaction		U	S/AV 3731 Cash discounts received, 7 % input tax
	U	AV 3553 Purchase of merchandise as last purchaser in a triangular transaction, 19 % input tax and 19 % VAT			S/AV 3732 Cash discounts received, 5 % input tax
		R 3554 -3557			S/AV 3733 Cash discounts received on cost of raw materials, consumables and supplies
		3558 Cost of merchandise in another EU country, taxable			S/AV 3734 Cash discounts received on cost of raw materials, consumables and supplies, 7 % input tax
		3559 Tax-exempt imports			S/AV 3735 Cash discounts received on cost of raw materials, consumables and supplies, 5 % input tax
	U	AV 3560 Merchandise from a VAT warehouse, section 13a UStG, 7 % input tax and 7 % VAT			S/AV 3736 Cash discounts received, 19 % input tax
		R 3561 -3564			S/AV 3737 Cash discounts received, 16 % input tax
	U	AV 3565 Merchandise from a VAT warehouse, section 13a UStG, 19 % input tax and 19 % VAT			
		R 3566 -3569			

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
		S/AV 3738 Cash discounts received on cost of raw materials, consumables and supplies, 19 % input tax			AV 3754 Volume discounts received on cost of raw materials, consumables and supplies, 7 % input tax
		S/AV 3739 Cash discounts received on cost of raw materials, consumables and supplies, 16 % input tax			AV 3755 Volume discounts received on cost of raw materials, consumables and supplies, 19 % input tax
	U	S/AV 3740 Cash discounts received on cost of raw materials, consumables and supplies, taxable intra-European Union acquisitions, 16 % input tax and 16 % VAT			R 3756 -3759
		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			AV 3760 Volume discounts received, 19 % input tax
	U	S/AV 3742 Cash discounts received on cost of raw materials, consumables and supplies, taxable intra-European Union acquisitions, 5 % input tax and 5 % VAT			R 3762 -3768
		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			3769 Volume discounts received
	U	S/AV 3744 Cash discounts received on raw materials, consumables and supplies, taxable intra-European Union acquisitions			3770 Rebates received
		S/AV 3745 Cash discounts received on taxable intra-European Union acquisitions			AV 3780 Rebates received, 7 % input tax
	U	S/AV 3746 Cash discounts received on taxable intra-European Union acquisitions, 7 % input tax and 7 % VAT			R 3781 -3782
		S/AV 3747 Cash discounts received on taxable intra-European Union acquisitions, 5 % input tax and 5 % VAT			3783 Rebates received on cost of raw materials, consumables and supplies
	U	S/AV 3748 Cash discounts received on taxable intra-European Union acquisitions, 19 % input tax and 19 % VAT			AV 3784 Rebates received on cost of raw materials, consumables and supplies, 7 % input tax
		AV 3750 Volume discounts received, 7 % input tax			AV 3785 Rebates received on cost of raw materials, consumables and supplies, 19 % input tax
		R 3752 -3753			R 3786 -3787
		3753 Volume discounts received on cost of raw materials, consumables and supplies			S/AV 3788 Cash discounts received on cost of raw materials, consumables and supplies, 10.7 % input tax
					R 3789 -3791
				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
					AV 3793 Cash discounts received on purchase of merchandise as last purchaser in a triangular transaction, 19 % input tax and 19 % VAT
				U	S/AV 3794 Cash discounts received, 5.5 % input tax
					R 3795 -3796
					AV 3796 Cash discounts received, 10.7 % input tax
					R 3797 -3798
					S/AV 3798 Cash discounts received on cost of raw materials, consumables and supplies, 5.5 % input tax
					R 3799 -3800
					3800 Delivery costs
					3830 Empties
					3850 Customs and import duties
					3950 Changes in inventories of purchased merchandise

Balance sheet / Profit and lost item	Program linkage	<b>3</b> Incoming goods and inventories	Balance sheet / Profit and lost item	Program linkage	<b>4</b> Operating expenses
		3955 Changes in inventories of raw materials, consumables and supplies	Cost of raw materials, consumables and supplies, and of purchased merchandise		4000 Cost of raw materials, consumables and supplies, and of purchased merchandise
		3960 Changes in inventories of raw materials, consumables and supplies, and of purchased merchandise	Wages and salaries		4100 Wages and salaries
Raw materials, consumables and supplies		3970 Inventories of raw materials, consumables and supplies			4110 Wages 4120 Salaries 4124 Managing director salaries of shareholders of limited liability company (GmbH)
Finished goods and merchandise		3980 Merchandise inventories			4125 Salaries of spouses 4126 Management bonuses paid to shareholder managers 4127 Managing director salaries
Cost of raw materials, consumables and supplies, and of purchased merchandise		3990 Allocated material costs (contra account 4000-99)		K	4128 Remuneration of salaried partners, section 15 EStG (corresponds to special business income) 4129 Management bonuses paid to employees 4130 Statutory social security expenses
			Social security, post-employment and other employee benefit costs	G	4137 Statutory social security expenses for salaried partners, section 15 EStG (corresponds to special business income) 4138 Contributions to occupational health and safety agency
			Other operating expenses		4139 Disabled persons equalisation levy
			Social security, post-employment and other employee benefit costs		4140 Voluntary social benefits not subject to wage tax 4141 Other social security costs 4144 Social security contributions for marginal part-time workers
			Wages and salaries		4145 Voluntary social benefits subject to wage tax 4146 Voluntary non-cash benefits provided to marginal part-time workers 4147 Voluntary non-cash benefits provided to shareholder managers
				G	4148 Voluntary non-cash benefits provided to salaried partners, section 15 EStG (corresponds to special business income) 4149 Flat-rate tax on other benefits (e.g. travel allowances) 4150 Sick pay supplements

Balance sheet / Profit and lost item	Program linkage	4 Operating expenses	Balance sheet / Profit and lost item	Program linkage	4 Operating expenses
		4151 Non-cash benefits and services provided to marginal part-time workers		G	4197 Flat-rate taxes for salaried partners, section 15 EStG (corresponds to special business income)
		4152 Non-cash benefits and services provided to employees			4198 Flat-rate taxes for employees
		4153 Non-cash benefits and services provided to shareholder managers			4199 Flat-rate tax on casual labour wages
	G	4154 Non-cash benefits and services provided to salaried partners, section 15 EStG (corresponds to special business income)	Other operating expenses		4200 Occupancy costs
		4155 Employment agency subsidies (credit balances)		G K	4210 Rent (immovable property)
		4156 Expenses from change in provisions for vacation pay		G K	4211 Expenses for rented or leased immovable property that must be added back under trade tax law
		4157 Expenses from change in provisions for vacation pay for shareholder-managers		G K	4212 Rent/expenses for maintaining two residences (business owner)
	G	4158 Expenses from change in provisions for vacation pay for salaried partners, section 15 EStG (corresponds to special business income)		G	4215 Leases (immovable property)
		4159 Expenses from change in provisions for vacation pay for marginal part-time workers		G	4219 Remuneration of partners for rental of their immovable property, section 15 EStG (corresponds to special business income)
		4160 Pension funds		G K	4220 Real property leases (immovable property)
				K	4222 Remuneration of partners for rental and lease of their immovable property
					4228 Incidental rental and lease expenses, not added back for trade tax purposes
Social security, post-employment and other employee benefit costs		4165 Post-employment benefit costs		G	4229 Remuneration of partners for lease of their immovable property, section 15 EStG (corresponds to special business income)
		4166 Post-employment benefit costs for shareholder managers			4230 Heating
		4167 Flat-rate tax on other benefits (e.g. direct insurance policies)			4240 Gas, electricity, water
	G	4168 Post-employment benefit costs of salaried partners, section 15 EStG (corresponds to special business income)			4250 Cleaning
		4169 Employee benefit expenses			4260 Maintenance of operating premises
		4170 Capital-forming payments		G	4270 Levies for real property used for operating purposes
		4175 Travel expense reimbursement – home/workplace			4280 Other occupancy costs
		4180 Tips			4288 Expenses for home office (deductible portion)
		4190 Casual labour wages			4289 Expenses for home office (non-deductible portion)
		4194 Flat-rate taxes for marginal part-time workers			4290 Real estate expenses, operating
		4195 Wages for marginal part-time work			4300 Non-deductible input tax
		4196 Flat-rate taxes for shareholder managers			4301 Non-deductible input tax, 7%
			Taxes on income		R 4304
			Other taxes		-4305
				G K	4306 Non-deductible input tax, 19%
					4320 Trade tax
					4340 Other taxes
					4350 Excise taxes (other taxes)

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	G K	4355 Eco tax		G K	4655 Non-deductible business expenses from advertising and corporate hospitality expenses
		4360 Insurance premiums			4660 Employee travel expenses
		4366 Building insurance			4663 Employee travel expenses, cost of travel
		4370 Net insurance premium for future pension benefit liability			4664 Employee travel expenses, additional subsistence costs
		4380 Contributions			4666 Employee travel expenses, accommodation costs
		4390 Other levies			R 4667
		4396 Tax-deductible late filing penalties and administrative fines			4668 Employee mileage reimbursement
		4397 Non-tax deductible late filing penalties and administrative fines (free text)			4670 Business owner travel expenses
		4400			4672 Business owner travel expenses (non-deductible portion)
		-4499			4673 Business owner travel expenses, cost of travel
4500 Vehicle expenses			4674 Business owner travel expenses, additional subsistence costs		
4510 Motor vehicle tax			R 4675		
4520 Motor vehicle insurance			4676 Business owner travel expenses, accommodation costs and incidental travel expenses		
Other taxes	G K	4530 Current motor vehicle operating costs		G	R 4677
		4540 Motor vehicle repairs			4678 Travel between home and workplace and travel to family home (deductible portion)
		4550 Garage rent			4679 Travel between home and workplace and travel to family home (non-deductible portion)
		4560 Road tolls			4680 Travel between home and workplace and travel to family home (credit balance)
		4570 Operating leases (motor vehicles)			4681 Additional subsistence expenses in connection with maintaining two residences (business owner)
		4575 Leasing expenses for electric vehicles that must be added back under trade tax law			R 4685
		4580 Other motor vehicle expenses			4700 Selling and distribution expenses
		4590 Motor vehicle expenses for private vehicles used for business purposes			4710 Packaging materials
		4595 Third-party vehicle expenses			4730 Outgoing freight
		4600 Advertising expenses			4750 Transport insurance
4605 Giveaways			4760 Selling commissions		
4630 Gifts, deductible, without s. 37b EStG			4780 Third-party services (distribution)		
4631 Non-cash benefits to third parties, deductible, s. 37b EStG			4790 Warranty expenses		
4632 Flat-rate taxes on gifts and non-cash benefits, deductible			4800 Repairs and maintenance of technical equipment and machinery		
G K 4635 Gifts, non-deductible, without s. 37b EStG			4801 Building repairs and maintenance		
G K 4636 Gifts, non-deductible, with s. 37b EStG			4805 Repairs and maintenance of other equipment, operating and office equipment		
G K 4637 Flat-rate taxes on non-cash benefits and gifts, non-deductible			4806 Hardware and software maintenance expenses		
4638 Gifts used exclusively for operating purposes			4808 Addition to provision for internal expenses		
4639 Non-cash benefits, with s. 37b EStG					
4640 Corporate hospitality expenses					
4650 Entertainment expenses					
4651 Other business expenses with limited deductibility (deductible portion)					
G K 4652 Other business expenses with limited deductibility (non-deductible portion)					
4653 Small gifts					
G K 4654 Non-deductible entertainment expenses					

Balance sheet / Profit and lost item	Program linkage	4 Operating expenses	Balance sheet / Profit and lost item	Program linkage	4 Operating expenses
	G K	4809 Other repairs and maintenance			4860 Depreciation and amortisation of capitalised low-value assets
		4810 Operating leases movable assets for technical equipment and machinery			4862 Write-downs of assets (collective item)
		4815 Finance leases			4865 Write-downs of capitalised low-value assets
Of non-current intangible assets and property, plant and equipment			Depreciation and amortization of financial assets and marketable securities	HB	4866 Write-downs of long-term financial assets (not permanent)
	HB	4822 Amortisation of intangible fixed assets			4870 Write-downs of long-term financial assets (permanent)
		4823 Amortisation of internally generated intangible fixed assets		G K	4871 Write-downs of long-term financial assets, s. 3 no. 40 EStG/ s. 8b(3) KStG (permanent)
		4824 Goodwill amortisation and write-downs			
		4825 Goodwill write-downs		G K	4872 Expenses due to share of loss of industrial and independent partnerships, s. 8 GewStG or s. 18 EStG 8)
	HB	4826 Write-downs of intangible fixed assets			
		4827 Write-downs of internally generated intangible fixed assets		G K	4873 Write-downs of long-term financial assets due to section 6b EStG reserve, section 3 no. 40 EStG/section 8b(3) KStG
		4830 Depreciation of tangible fixed assets (excluding depreciation of motor vehicles and buildings)		SB	
		4831 Depreciation of buildings		SB	4874 Write-downs of long-term financial assets due to section 6b EStG reserve
		4832 Depreciation of motor vehicles			
		4833 Depreciation of share of building attributable to home office			4875 Write-downs of securities classified as current assets
		4840 Write-downs of tangible fixed assets			
		4841 Write-downs for extraordinary technical and economic wear and tear of buildings		G K	4876 Write-downs of securities classified as current assets, section 3 no. 40 EStG/section 8b(3) KStG
		4842 Write-downs for extraordinary technical and economic wear and tear of motor vehicles			4877 Write-downs of long-term financial assets - affiliated companies
		4843 Write-downs for extraordinary technical and economic wear and tear of other assets			4878 Write-downs of securities classified as current assets - affiliated companies
	SB	4850 Write-downs of tangible fixed assets due to special tax rules			4880 Write-downs of other current assets (if unusually high)
	SB	4851 Accelerated tax depreciation, s. 7g(5) EStG (excluding motor vehicles)		SB	
	SB	4852 Accelerated tax depreciation, s. 7g(5) EStG (motor vehicles)			4882 Write-downs of current assets due to tax rules (unusually high)
	SB	4853 Reduction in cost in accordance with section 7g(2) EStG (excl. motor vehicles)			4886 Write-downs of current assets excluding inventories and securities classified as current assets (normal amount)
	SB	4854 Reduction in cost in accordance with section 7g(2) EStG (for motor vehicles)		SB	4887 Write-downs of current assets due to tax reasons, excluding inventories and securities classified as current assets (normal amount)
		4855 Immediate write-off of low-value assets			
	SB	4856 Accelerated tax depreciation under section 7b EStG (new rental housing)			4892 Write-downs of raw materials, consumables and supplies/merchandise (if unusually high)
	SB	4859 Deduction amount pursuant to section 6b EStG			4893 Write-downs of finished goods and work in progress (if unusually high)



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		4900 Other operating expenses		G K	4977 Costs for disposal, section 3 no. 40 EStG / section 8b (3) KStG (in the case of capital loss)
		4902 Interim account for expenses in another country for which input tax reimbursement is possible			4980 Operating supplies
		4905 Other regular operating expenses			4984 Refunds by co-operatives to members
		4909 Purchased services/third-party services			4985 Tools and minor equipment
		4910 Postage			4990 Imputed business owner's remuneration
		4920 Telephone			4991 Imputed rent/leasing expenses
		4925 Fax and Internet expenses			4992 Imputed interest
		4930 Office supplies			4993 Imputed depreciation, amortisation and write-downs
		4940 Newspapers, books (specialist literature)			4994 Imputed business risks
		4945 Training costs			4995 Imputed wages for non-compensated employees
		4946 Voluntary social benefits			4996 Cost of sales
	G	4948 Remuneration of partners, section 15 EStG (corresponds to special business income)			4997 Administrative expenses
					4998 Selling expenses
	G	4949 Liability compensation paid to partners, section 15 EStG (corresponds to special business income)			4999 Contra account 4996-4998
		4950 Legal and consulting expenses			
		4955 Bookkeeping expenses			
		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)			
	G K	4960 Rent of fixtures and fittings (movable assets)			
	G K	4961 Leases (movable assets)			
	G K	4963 Expenses for rented or leased movable assets that must be added back under trade tax law			
	G K	4964 Expenses for temporary transfer of rights (licences, concessions)			
	G K	4965 Operating leases movable assets for operating and office equipment			
		4969 Environmental remediation and waste disposal expenses			
		4970 Incidental monetary transaction costs			
	G K	4975 Expenses from shares in corporations, sections 3 no. 40, 3c EStG/section 8b(1,4) KStG			
	G K	4976 Costs for disposal, section 3 no. 40 EStG / section 8b (2) KStG (in the case of capital gains)			

Balance sheet / Profit and lost item	Program linkage	5	Balance sheet / Profit and lost item	Program linkage	6
Other operating expenses		5000 (free text) -5999	Other operating expenses		6000 (free text) -6999

Balance sheet / Profit and lost item	Program linkage	7 Inventory	Balance sheet / Profit and lost item	Program linkage	8 Revenues
Work in progress		7000 Work in progress (inventories)	Sales		8000 (free text)
		7050 Unfinished goods (inventories)		U	-8099
		7080 Services in progress		U	AM 8100 Tax-exempt sales, section 4 no. 8 ff. UStG
Construction contracts in progress		7090 Construction contracts in progress		U	AM 8105 Tax-exempt sales under section 4 no. 12 UStG (rental and leasing)
Orders in progress		7095 Orders in progress		U	AM 8110 Other tax-exempt sales, domestic
Finished goods and merchandise		7100 Finished goods and merchandise (inventories)		U	AM 8120 Tax-exempt sales, section 4 no. 1a UStG
		7110 Finished goods (inventories)		U	AM 8125 Tax-exempt intra-European Union deliveries, section 4 no. 1b UStG
		7140 Merchandise (inventories)		U	R 8128
				U	AM 8130 Deliveries by first purchaser in triangular transactions (EU), section 25 b(2) UStG
				U	AM 8135 Tax-exempt intra-European Union deliveries of new vehicles to purchasers without VAT identification number
				U	AM 8140 Tax-exempt offshore sales, etc.
				U	AM 8150 Other tax-exempt sales (e.g. section 4 nos. 2-7 UStG)
				U	AM 8160 Tax-exempt sales without input tax deduction, part of total sales, section 4 UStG
				U	AM 8165 Tax-exempt sales without input tax deduction, part of total sales
					8190 Revenue taxed at average rates under section 24 UStG
				U	AM 8191 Revenue, ss. 25 and 25a UStG, 19 % VAT
					R 8192
					8193 Revenue, ss. 25 and 25a UStG, no VAT
				U	AM 8194 Revenue from travel services, s. 25(2) UStG, tax-exempt
				U	8195 Revenue of VAT-exempt small business as defined by section 19(1) UStG
				U	AM 8196 Revenue from gaming machines, 19 % VAT
					R 8197
					-8198
					8200 Revenue
				U	AM 8300 Revenue, 7 % VAT
					-8309
				U	AM 8310 Revenue from intra-European Union supplies of goods and services subject to domestic taxation, 7 % VAT
					-8314
				U	AM 8315 Revenue from intra-European Union supplies of goods and services subject to domestic taxation, 19 % VAT
					-8319
					8320 Revenue from supplies of goods and services taxable in another EU country
					R 8330

Balance sheet / Profit and lost item	Program linkage	8 Revenues	Balance sheet / Profit and lost item	Program linkage	8 Revenues
	U	8331 Revenue from taxable electronic services in another EU country		U	AM 8519 Commission revenue, 19 % VAT
		R 8332			8520 Revenue from waste recycling
	U	AM 8333 Revenue, 5 % VAT			8540 Revenue from empties
	U	AM 8334 Revenue, 7 % VAT			8570 Other income from commissions, licences and patents
	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	R 8571 -8573
				U	AM 8574 Other income from commissions, licences and patents, tax-exempt, s. 4(8) ff. UStG
	U	AM 8336 Revenue from other services taxable in another EU country, for which the recipient bears tax liability		U	AM 8575 Other income from commissions, licences and patents, tax-exempt, s. 4(5) UStG
	U	AM 8337 Revenue from services for which the recipient bears the tax liability under section 13b UStG		U	AM 8576 Other income from commissions, licences and patents, 7 % VAT
					R 8577 -8578
	U	AM 8338 Revenue from services taxable in a third country, not subject to domestic taxation		U	AM 8579 Other income from commissions, licences and patents, 19 % VAT
	U	AM 8339 Revenue from services taxable in another EU country, not subject to domestic taxation		SB	8580 Statistical account, revenue at general VAT rate (cash basis accounting)
				SB	8581 Statistical account, revenue at reduced VAT rate (cash basis accounting)
	U	AM 8340 Revenue, 16 % VAT		SB	8582 Statistical account, tax-exempt and untaxed revenue (cash basis accounting)
		-8349			8589 Contra account 8580-8582 if revenue is classified by tax rates (cash basis accounting)
	U	AM 8400 Revenue, 19 % VAT			8590 Allocated other non-cash benefits (excluding goods)
		-8409			AM 8591 Non-cash benefits, 7 % VAT (goods)
	U	AM 8410 Revenue, 19 % VAT			R 8594
		-8419			AM 8595 Non-cash benefits, 19 % VAT (goods)
		R 8420			R 8596 -8597
		-8448		SB	8600 Other regular operating revenue
	U	AM 8449 Revenue from electronic services subject to domestic taxation, 19 % VAT	Other operating income		8603 Other operating income
					8604 Reimbursed input tax, other countries
		8499 Incidental income (related to purchases)			8605 Other regular operating income
					8606 Other operating income from affiliated companies
	SB	8500 Special business income, remuneration for work performed			8607 Other incidental income
				U	AM 8609 Other regular operating income tax-exempt, section 4 no. 8 ff UStG
	SB	8501 Special business income, rental/lease income			8610 Allocated other non-cash benefits
				U	AM 8611 Allocated other non-cash benefits from provision of car, 19 % VAT
	SB	8502 Special business income, interest income			R 8612
				U	AM 8613 Allocated other non-cash benefits, 19 % VAT
	SB	8503 Special business income, liability compensation	Sales		8614 Allocated other non-cash benefits, no VAT
			Other operating income		
	SB	8504 Special business income, pension payments			
	SB	8505 Special business income, other special business income			
Sales		8510 Commission revenue			
		R 8511 -8513			
	U	AM 8514 Tax-exempt commission revenue, section 4 no. 8 ff. UStG			
				U	
	U	AM 8515 Tax-exempt commission revenue, section 4 no. 5 UStG			
				U	
	U	AM 8516 Commission revenue, 7 % VAT			
		R 8517 -8518			

Balance sheet / Profit and lost item	Program linkage	8 Revenues	Balance sheet / Profit and lost item	Program linkage	8 Revenues	
	U	AM 8625 -8629	Other regular operating income tax-exempt, e.g. section 4 nos. 2-7 UStG	U	S/AM 8732 R 8733 -8734	Cash discounts granted, 5 % VAT
	U	AM 8630 -8634 R 8635 -8639	Other regular operating income, 7 % VAT	U	S/AM 8735	Cash discounts granted, 16 % VAT
	U	AM 8640 -8644 R 8645 -8648	Other regular operating income, 19 % VAT	U	S/AM 8736 R 8737 S/AM 8738	Cash discounts granted, 19 % VAT
	U	AM 8649	Other regular operating income, 16 % VAT			Cash discounts granted for supplies of cell phones, etc. for which the recipient of goods/services is liable for VAT pursuant to section 13b(2) (10) UStG
Other interest and similar income		8650	Revenue from interest and discount charges			
		8660	Revenue from interest and discount charges from affiliated companies	U	S/AM 8741	Cash discounts granted for goods and services for which the recipient bears the tax liability under section 13b UStG
Sales		8700	Sales allowances			Cash discounts granted on revenue from other services taxable in another EU country, for which the recipient bears tax liability
	U	AM 8701	Sales allowances on tax-exempt sales under section 4 no. 8 ff. UStG	U	S/AM 8742	Cash discounts granted on tax-exempt intra-European Union deliveries, section 4 no. 1b UStG
	U	AM 8702	Sales allowances on tax-exempt sales under section 4 no. 2-7 UStG			
	U	AM 8703	Sales allowances on other tax-exempt sales without input tax deduction	U	S/AM 8743	Sales discounts granted on tax-exempt intra-European Union supplies of goods and services subject to domestic taxation
	U	AM 8704	Sales allowances on other tax-exempt sales with input tax deduction		R 8744 S/AM 8745	Cash discounts granted on intra-European Union supplies of goods and services subject to domestic taxation
	U	AM 8705	Sales allowances on tax-exempt sales under section 4 no. 1a UStG			
	U	AM 8706	Reductions in revenue for tax-free intra-community triangular transactions as per Sect. 25b (2, 4) of the German VAT Act (UStG)	U	S/AM 8746	Cash discounts granted on intra-European Union supplies of goods and services subject to domestic taxation, 7 % VAT
	U	AM 8710 -8711 R 8712 -8719	Sales allowances, 7 % VAT	U	S/AM 8747	Cash discounts granted on intra-European Union supplies of goods and services subject to domestic taxation, 5 % VAT
	U	AM 8720 -8721 R 8722 -8723	Sales allowances, 19 % VAT			
	U	AM 8724	Sales allowances on tax-exempt intra-European Union deliveries	U	S/AM 8748	Cash discounts granted on intra-European Union supplies of goods and services subject to domestic taxation, 19 % VAT
	U	AM 8725	Sales allowances on intra-European Union supplies of goods and services subject to domestic taxation, 7 % VAT	U	S/AM 8749	Cash discounts granted on intra-European Union supplies of goods and services subject to domestic taxation, 16 % VAT
	U	AM 8726	Sales allowances on intra-European Union supplies of goods and services subject to domestic taxation, 19 % VAT	U	AM 8750 -8751 R 8752 -8759	Volume discounts granted, 7 % VAT
		8727	Sales allowances on supplies of goods and services taxable in another EU country <sup>3)</sup>	U	AM 8760 -8761 R 8762 -8768 8769	Volume discounts granted, 19 % VAT
		R 8728 -8729				Volume discounts granted
	U	S/AM 8730 S/AM 8731	Cash discounts granted	U	8770 AM 8780 -8781	Rebates granted
			Cash discounts granted, 7 % VAT			Rebates granted, 7 % VAT

Balance sheet / Profit and lost item	Program linkage	8 Revenues	Balance sheet / Profit and lost item	Program linkage	8 Revenues
		R 8782 -8789		SB G K U	AM 8852 Revenue from sales of current assets, VAT-exempt, section 4 no. 8 ff UStG in conjunction with section 4(3) sentence 4 EStG, section 3 no. 40 EStG/section 8b(2) KStG
	U	AM 8790 Rebates granted, -8791 19 % VAT			
		R 8792 -8799			
Other operating expenses		8800 Revenue from sales of tangible fixed assets (book loss)		SB	8853 Revenue from sales of current assets under section 4(3) sentence 4 EStG
	U	AM 8801 Revenue from sales of tangible fixed assets, -8806 19 % VAT (book loss)			8900 Non-cash withdrawals
	U	AM 8807 Revenue from sales of tangible fixed assets, tax-exempt, section 4 no. 1a UStG (book loss)	Other operating income		8905 Withdrawal of items, no VAT
	U	AM 8808 Revenue from sales of tangible fixed assets, tax-exempt, section 4 no. 1b UStG (book loss)			8906 Use of items for non-business purposes, no VAT
		R 8809 -8816		U	R 8908 -8909
		8817 Revenue from sales of intangible fixed assets (book loss)			AM 8910 Withdrawal by business owner for non-business purposes (goods), -8913 19 % VAT
		8818 Revenue from sales of long-term financial assets (book loss)		U	R 8914
	G K	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 for non-business purposes (goods), -8916 7 % VAT
	U	AM 8820 Revenue from sales of tangible fixed assets, -8825 19 % VAT (book gain)		U	AM 8917 Withdrawal by business owner for non-business purposes (goods), 7 % VAT
	U	R 8826 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)		U	8919 Withdrawal by business owner for non-business purposes (goods), no VAT
		8829 Revenue from sales of tangible fixed assets (book gain)		U	AM 8920 Use of items for non-business purposes, 19 % VAT
		R 8830 -8836		U	AM 8921 Use of items for non-business purposes, 19 % VAT (use of vehicles)
		8837 Revenue from sales of intangible fixed assets (book gain)			AM 8922 Use of items for non-business purposes, 19 % VAT (use of telephone)
		8838 Revenue from sales of long-term financial assets (book gain)		U	R 8923 8924 Use of items for non-business purposes, no VAT (use of vehicles)
	G K	8839 Revenue from sales of long-term financial assets, section 3 no. 40 EStG/section 8b(2) KStG (book gain)			AM 8925 Non-cash other services, 19 % VAT -8927
				U	R 8928 8929 Non-cash other services, no VAT
	U	AM 8850 Revenue from sales of current assets, 19 % VAT, section 4(3) sentence 4 EStG		U	AM 8930 Use of items for non-business purposes, 7 % VAT
	U	AM 8851 Revenue from sales of current assets, VAT-exempt, section 4 no. 8 ff UStG in conjunction with section 4(3) sentence 4 EStG		U	AM 8931 Use of items for non-business purposes, 7 % VAT
				U	AM 8932 Non-cash other services, 7 % VAT
				U	AM 8933 Non-cash other services, 7 % VAT
				U	R 8934
					AM 8935 Non-cash benefits, -8937 19 % VAT
					R 8938
					8939 Non-cash benefits, no VAT

Balance sheet / Profit and lost item	Program linkage	8 Revenues		Balance sheet / Profit and lost item	Program linkage	9 Carry-forward, Capital and Statistical Accounts		
	U	AM 8940	Non-cash benefits (goods), 19 % VAT	- "Other accounts" -		S 9000	Balances brought forward, G/L accounts	
		-8943					F 9001	Balances brought forward
	U	R 8944					S 9008	Balances brought forward, receivables
		AM 8945	Non-cash benefits (goods), 7 % VAT				S 9009	Balances brought forward, payables
	U	-8946					F 9050	Open items, 2020
		AM 8947	Non-cash benefits (goods), 7 % VAT				F 9051	Open items, 2021
		R 8948					R 9052	
		8949	Non-cash benefits (goods), no VAT				-9060	
Sales		8950	Untaxed sales (internal sales)				R 9069	
		8955	VAT reimbursements, e.g. under s. 24 UStG				F 9070	Open items, 2000
		8959	Taxes directly related to sales				F 9071	Open items, 2001
		8960	Inventory changes – unfinished goods				F 9072	Open items, 2002
Increase or decrease in finished goods inventories and work in progress							F 9073	Open items, 2003
		8970	Inventory changes – services in progress				F 9074	Open items, 2004
		8975	Inventory changes – construction contracts in progress				F 9075	Open items, 2005
Increase or reduction in inventory of construction work in progress							F 9076	Open items, 2006
		8977	Inventory changes – orders in progress				F 9077	Open items, 2007
Increase or reduction in inventory of audit work in progress							F 9078	Open items, 2008
		8980	Inventory changes – finished goods				F 9079	Open items, 2009
Increase or decrease in finished goods inventories and work in progress						F 9080	Open items, 2010	
		8990	Other own work capitalised			F 9081	Open items, 2011	
Other own work capitalised	G K	8994	Other own work capitalised (borrowing costs attributable to cost of sales)			F 9082	Open items, 2012	
		8995	Own work capitalised to produce internally generated intangible fixed assets			F 9083	Open items, 2013	
	HB					F 9084	Open items, 2014	
						F 9085	Open items, 2015	
						F 9086	Open items, 2016	
						F 9087	Open items, 2017	
						F 9088	Open items, 2018	
						F 9089	Open items, 2019	
						F 9090	Aggregate carryforwards account	
						R 9091		
						-9098		
						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	.	
						-9131		
						9135	Orders received in financial year	
						9140	Order books	
						F 9141	Limited partner variable capital	
						F 9142	Variable capital - limited partner share	
						9143	Private taxes, capital gains tax (compound item)	
						9144	Private taxes, solidarity surcharge (compound item)	
						9145	Private taxes, church tax (compound item)	
				Capital share of limited partners				
				Collective item for allowable income taxes				

Balance sheet / Profit and lost item	Program linkage	9 Carry-forward, Capital and Statistical Accounts	Balance sheet / Profit and lost item	Program linkage	9 Carry-forward, Capital and Statistical Accounts
Capital shares of general partners	SB	F 9146 General partner variable capital - transfer of reserve under section 6b EStG			F 9169 Private taxes, church tax (limited partner), equity
Capital share of limited partners	SB	F 9147 Limited partner variable capital - transfer of reserve under section 6b EStG	Capital shares of general partners		F 9170 Fixed capital - transfers, general partner
Other equity and liabilities		R 9148 -9149			F 9171 Variable capital - transfers, general partner
Capital shares of general partners		F 9150 Fixed capital - other capital account adjustments, general partner			F 9172 Accumulated loss carry-forward account - transfers, general partner
		F 9151 Variable capital - other capital account adjustments, general partner	Uncalled contributions of general partners		F 9173 Capital account III - transfers, general partner
		F 9152 Accumulated loss carry-forward account - other capital account adjustments, general partner	Capital shares of general partners		F 9174 Unpaid uncalled contributions to general partner capital - transfers, general partner
		F 9153 Capital account III - other capital account adjustments, general partner			F 9175 Allocation account for call obligations - transfers, general partner
		F 9154 Unpaid uncalled contributions to general partner capital - other capital account adjustments, general partner	Capital share of limited partners		R 9176 -9179
		F 9155 Allocation account for call obligations - other capital account adjustments, general partner			F 9180 Limited partner capital - transfers, limited partner
Uncalled contributions of general partners		R 9156	Uncalled capital of limited partners		F 9181 Variable capital - transfers, limited partner
		F 9157 Private taxes, capital gains tax (general partner) equity			F 9182 Loss adjustment account - transfers, limited partner
		F 9158 Private taxes, solidarity surcharge (general partner) equity	Capital share of limited partners		F 9183 Capital account III - transfers, limited partner
		F 9159 Private taxes, church tax (general partner) equity			F 9184 Unpaid uncalled contributions to limited partner capital - transfers, limited partner
		F 9160 Limited partner capital - other capital account adjustments, limited partner	Liabilities to limited partners or Receivables to limited and atypical silent partners		F 9185 Allocation account for call obligations - transfers, limited partner
		F 9161 Variable capital - other capital account adjustments, limited partner			F 9186 Private taxes, capital gains tax (limited partner), borrowed capital
		F 9162 Loss adjustment account - other capital account adjustments, limited partner	- "Other accounts" -		F 9187 Private taxes, solidarity surcharge (limited partner), borrowed capital
		F 9163 Capital account III - other capital account adjustments, limited partner			F 9188 Private taxes, church tax (limited partner), borrowed capital
		F 9164 Unpaid uncalled contributions to limited partner capital - other capital account adjustments, limited partner			9189 Allocation account for transfers between partner capital accounts
Uncalled capital of limited partners		F 9165 Allocation account for call obligations - other capital account adjustments, limited partner			F 9190 Contra account for statistical quantity units, accounts 9101-9107 and accounts 9116-9118
		R 9166			9199 Contra account for accounts 9120, 9135-9140
		F 9167 Private taxes, capital gains tax (limited partner), equity		HB	F 9200 Number of employees
		F 9168 Private taxes, solidarity surcharge (limited partner), equity		HB	F 9201 Statistical accounts for balance sheet/ management accounting ratios and indicators
					-9208
					F 9209 Contra account for 9200
					9210 Direct labour costs
					9219 Contra account for 9210
					F 9220 Subscribed capital in DM (art. 42(3) s. 1 EG-HGB)
					F 9221 Subscribed capital in Euros (art. 42(3) s. 2 EG-HGB)



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
	HB	F 9229 Contra account for 9220-9221			9280 Contra account for 9281-9284
		9240 Investment liabilities in trade payables			9281 Obligations arising from rental agreements and leases
		9241 Investment liabilities from tangible fixed asset purchases in trade payables			9282 Obligations to affiliated companies arising from rental agreements and leases
		9242 Investment liabilities from intangible fixed asset purchases in trade payables			9283 Other obligations under section 285 no. 3a HGB
		9243 Investment liabilities from long-term financial asset purchases in trade payables			9284 Other obligations to affiliated companies under section 285 no. 3a HGB
		9244 Contra account for accounts 9240-9243		HB	9285 Difference of dis-counting of post-employment benefit obligations under section 253 (6) HGB (credit balance)
		9245 Receivables from tangible fixed asset sales in other assets			
		9246 Receivables from intangible fixed asset sales in other assets		HB	9286 Contra account for 9285
		9247 Receivables from long-term financial asset sales in other assets		SB	9287 Interest for postings via receivables, section 4(3) EStG
		9249 Contra account for accounts 9245-9247		SB	9288 Dunning fees for postings via receivables, section 4(3) EStG
		R 9250			9289 Contra account for 9287 and 9288
		R 9255			9290 Statistical account for tax-exempt out-of-pocket expenses
		R 9259	- "Other accounts" -		9291 Contra account for 9290
		9260 Short-term provisions			9292 Statistical account for third-party funds
		9262 Medium-term provisions	Accounts payable		9293 Contra account for 9292
		9264 Long-term provisions, excluding pensions	Other liabilities		9295 Contributions by silent partners
		9269 Contra account for accounts 9260-9268	Contributions by silent partners		
		9270 Contra account for 9271-9279 (debit entries)	General asset-side tax adjustment item	SB	9297 Tax adjustment item
		9271 Contingent liabilities from the issuance and transfer of bills	- "Other accounts" -		F 9300 Statistical accounts for balance sheet/ management accounting ratios and indicators
		9272 Contingent liabilities to affiliated companies/associates from issuance and transfer of bills			-9320
		9273 Contingent liabilities from guarantees, bill and cheque guarantees			F 9326 Statistical accounts for balance sheet/ management accounting ratios and indicators
		9274 Contingent liabilities to affiliated companies/associates from guarantees, bill and cheque guarantees			-9343
		9275 Contingent liabilities from warranties			F 9346 Statistical accounts for balance sheet/ management accounting ratios and indicators
		9276 Contingent liabilities to affiliated companies/associates from warranties			-9349
		9277 Contingent liabilities from the granting of security for third-party liabilities			F 9357 Statistical accounts for balance sheet/ management accounting ratios and indicators
		9278 Contingent liabilities to affiliated companies/associates from the granting of security for third-party liabilities			-9360
		9279 Contingent liabilities from assets held in trust			F 9365 Statistical accounts for balance sheet/ management accounting ratios and indicators
					-9367
					F 9371 Statistical accounts for balance sheet/ management accounting ratios and indicators
					-9372
					9390 Account for special accounting standards (values 1)
					9391 Account for special accounting standards (values 2)

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
		9392 Account for special accounting standards (values 3)			R 9521 -9529
		9393 Account for special accounting standards (values 4)	called up, outstanding capital contributions from limited partners	HB	F 9530 Allocation to account 9950, limited partner
		9394 Contra account for special accounting standards (values)			R 9531 -9539
		F 9395 Account for special accounting standards (quantity 1)	called up, outstanding capital contributions from general partners	HB	F 9540 Allocation to account 9930, general partner
		F 9396 Account for special accounting standards (quantity 2)			R 9541 -9549
		F 9397 Account for special accounting standards (quantity 3)	Capital shares of general partners		F 9550 Allocation to account 9810, general partner
		F 9398 Account for special accounting standards (quantity 4)			R 9551 -9559
		F 9399 Contra account for special accounting standards (quantity)			F 9560 Allocation to account 9820, general partner
		F 9400 Private withdrawals, general, lp			R 9561 -9569
Capital share of limited partners		R 9401 -9409			F 9570 Allocation to account 0870, general partner
		F 9410 Private taxes, lp			R 9571 -9579
		R 9411 -9419			F 9580 Allocation to account 0880, general partner
		F 9420 Special personal deductions, partly deductible, lp			R 9581 -9589
		R 9421 -9429	Liabilities to general partners or Receivables to general partners	HB	F 9590 Allocation to account 0890, general partner
		F 9430 Special personal deductions, fully deductible, lp			R 9591 -9599
		R 9431 -9439	Credit to capital accounts or Appropriation of Income		F 9600 Name of partner, general partner
		F 9440 Non-cash benefits, donations, lp			R 9601 -9609
		R 9441 -9449			F 9610 Remuneration of work performed, general partner
		F 9450 Extraordinary expenses, lp			R 9611 -9619
		R 9451 -9459			F 9620 Management bonus, general partner
		F 9460 Real estate expenses, lp			R 9621 -9629
		R 9461 -9469			F 9630 Loan interest, general partner
		F 9470 Income from real estate, lp			R 9631 -9639
		R 9471 -9479			F 9640 Transfer for use, general partner
		F 9480 Non-cash withdrawals, lp			R 9641 -9649
		R 9481 -9489			F 9650 Other remuneration, general partner
		F 9490 Private contributions, lp			R 9651 -9659
		R 9491 -9499			F 9660 Other remuneration, general partner
		F 9500 Allocation to account 0900, limited partner			R 9661 -9669
		R 9501 -9509			F 9670 Other remuneration, general partner
		F 9510 Allocation to account 0910, limited partner			R 9671 -9679
		R 9511 -9519			
Liabilities to limited partners or Receivables to limited and atypical silent partners	HB	F 9520 Allocation to account 0920, limited partner			

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 9680 Other remuneration, general partner			F 9808 Contra account for attributable share of net income/net loss for financial year
		R 9681 -9689			F 9809 Contra account for attributable share of net retained profits/net accumulated losses
		F 9690 Residual allocation, general partner			F 9810 Capital accounts III, gp
		R 9691 -9699			R 9811 -9819
		F 9700 Name of partner, limited partner	Capital shares of general partners		F 9820 Accumulated loss carry-forward account, gp
		R 9701 -9709			R 9821 -9829
		F 9710 Remuneration of work performed, limited partner			F 9830 Allocation account for call obligations, gp
		R 9711 -9719			R 9831 -9839
		F 9720 Management bonus, limited partner			F 9840 Capital accounts III, lp
		R 9721 -9729			R 9841 -9849
		F 9730 Loan interest, limited partner	Capital share of limited partners		F 9850 Allocation account for call obligations, lp
		R 9731 -9739			R 9851 -9859
		F 9740 Transfer for use, limited partner			F 9860 Call obligations of general partners, gp
		R 9741 -9749			R 9861 -9869
		F 9750 Other remuneration, limited partner	Call obligations of general partners arising from share of loss not covered by capital contributions		F 9870 Call obligations of limited partners, lp
		R 9751 -9759			R 9871 -9879
		F 9760 Other remuneration, limited partner			9880 Special reserve for capitalised own shares
		R 9761 -9769			F 9883 Withdrawals by general partners not covered by capital contributions
		F 9770 Other remuneration, limited partner	Call obligations of limited partners arising from share of loss not covered by capital contributions		F 9884 Withdrawals by limited partners not covered by capital contributions
		R 9771 -9779			F 9885 Allocation account for withdrawals by general partners not covered by capital contributions
Capital share of limited partners		F 9780 Allocation to account 9840, limited partner			F 9886 Allocation account for withdrawals by limited partners not covered by capital contributions
		R 9781 -9789			9887 Partners' tax expense
Credit to capital accounts or Appropriation of Income		F 9790 Remaining allocation, limited partner	Special reserve for capitalised own shares		9889 Contra account for 9887
		R 9791 -9800	Withdrawals of general partners not covered by capital contributions		9890 Statistical account for profit markup under sections 6b, 6c EStG (credit balance)
Reserves		F 9802 Collectively held reserves - other capital account adjustments	Withdrawals of limited partners not covered by capital contributions		
Profit/loss carry-forward before appropriation		F 9803 Retained profits/ accumulated losses brought forward - other capital account adjustments	Negative equity resulting from losses		
Reserves		F 9804 Collectively held reserves - transfers			
Profit/loss carry-forward before appropriation		F 9805 Retained profits/ accumulated losses brought forward - transfers			
- "Other accounts" -		F 9806 Attributable share of net income/net loss for financial year - per partner	- "Other accounts" -		
		F 9807 Attributable share of net retained profits/net accumulated losses - per partner		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		
Reserves	SB	G K	9891		9918	Reversal of investment deduction section 7g (3), (4) EStG from two tax years ago, off-balance sheet	
			F 9892		9919	Reversal of investment deduction section 7g (3), (4) EStG from three tax years ago, off-balance sheet	
	SB		9893	Uncalled contributions of general partners	F 9920	Unpaid uncalled contributions to general partner capital, gp	
	SB		9894		R 9921 -9929		
	SB		9895	called up, outstanding capital contributions from general partners	F 9930	Unpaid called contributions to general partner capital, gp	
	SB		9896		R 9931 -9939		
	SB		9897	Uncalled capital of limited partners	F 9940	Unpaid uncalled contributions to limited partner capital, lp	
	SB		9898		R 9941 -9949		
	SB		9899	called up, outstanding capital contributions from limited partners	F 9950	Unpaid called contributions to limited partner capital, lp	
	SB		9900		R 9951 -9959		
	SB		9901	Accounts receivable	9960	Valuation adjustment, trade receivables	
	SB		9902	Other liabilities	9961	Valuation adjustment, other liabilities	
	SB		9910	Cash-in-hand, central bank balances, bank balances and cheques	9962	Valuation adjustment, bank balances	
	SB		9911	Liabilities to financial institutions	9963	Valuation adjustment, liabilities to banks	
	SB		9912	Accounts payable	9964	Valuation adjustment, trade payables	
	SB		9913	Other assets	9965	Valuation adjustment, other assets	
	- "Other accounts" -	SB	G K	9914	- "Other accounts" -	9970	Investment deduction section 7g(1) EStG, off-balance sheet (debit balance)
		SB	K	9915		9971	Investment deduction section 7g(1) EStG, off-balance sheet (credit balance) - contra account for 9970
SB		G K	9916		9972	Add-back of investment deduction section 7g (2) EStG from preceding tax year, off-balance sheet (credit balance)	
SB		G K	9917		9973	Add-back of investment deduction section 7g (2) EStG from previous tax years, off-balance sheet (debit balance) - contra account for 9972, 9914, 9916, 9917	
				SB		9974	Reversal of investment deduction section 7g (3), (4) EStG in preceding tax year

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
	SB	9975 Reversal of investment deduction section 7g (3), (4) EStG in previous tax years - contra account for 9974, 9915, 9918, 9919			<b>Personal accounts</b>
	SB	9976 Non-deductible interest expenses under section 4h EStG (credit balance)			10000 <b>Accounts receivable</b> -69999
	SB	9977 Non-deductible interest expenses under section 4h EStG (debit balance) - contra account for 9976			70000 <b>Accounts payable</b> -99999
	SB	9978 Deductible interest expenses from prior years under section 4h EStG (debit balance)			
	SB	9979 Deductible interest expenses from prior years under section 4h EStG (credit balance) - contra account for 9978			
Credit to liability accounts or Appropriation of Income	HB	9980 Allocation of debit entry to liability accounts			
Credit to capital accounts or Appropriation of Income	HB	9981 Allocation account for allocation of debit entry to liability accounts			
Credit to liability accounts	HB	9982 Allocation of credit entry to liability accounts			
Credit to capital accounts	HB	9983 Allocation account for allocation of credit entry to liability accounts			
- "Other accounts" -	HB	9984 Adjustment of profit under section 60(2) EStDV - increase in accounting profit due to credit entry - reduction in accounting profit due to debit entry			
	HB	9985 Contra account for 9984			
		9986 Profit attributable to debt			
		9987 Adjustment account for reconciliation			
		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			