

# DATEV Account Chart

Standard Chart of Accounts (SKR 03)

Valid for 2020



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

Balance sheet / profit and lost item	Program linkage	0 Assets and Capital Accounts	Balance sheet / profit and lost item	Program linkage	0 Assets and Capital Accounts
Prepayments and assets under construction		0199 Prepayments on residential buildings on third-party land	Other long-term equity investments		0519 Investment by a GmbH & Co. KG in a general partner GmbH
Technical equipment and machinery		0200 Technical equipment and machinery	Loans to other long-term investees and investors		0520 Loans to other long-term investees and investors
		0210 Machinery			0523 Loans to other long-term investees or investors, partnerships
		0220 Machine tools			0524 Loans to other long-term investees or investors, corporations
		0240 Plant			0525 Long-term securities
		0260 Transportation and similar systems			0530 Securities with profit participation rights that are subject to the partial income system
		0280 Operating facilities	Long-term securities		0535 Fixed-income securities
Prepayments and assets under construction		0290 Technical equipment and machinery under construction			0538 Shares of a GmbH & Co. KG in a general partner GmbH
		0299 Prepayments on technical equipment and machinery	Shares in affiliated companies		0540 Other loans
Other equipment, operating and office equipment		0300 Other equipment, operating and office equipment	Other loans		0550 Loans
		0310 Other equipment	Cooperative shares		0570 Long-term shares in cooperatives
		0320 Passenger cars	Loans to shareholders		0580 Loans to shareholders/partners
		0350 Heavy goods vehicles			0582 Loans to GmbH shareholders
		0380 Other transportation resources			0583 Loans to silent partners
		0400 Operating equipment			0584 Loans to general partners
		0410 Office equipment			0586 Loans to limited partners
		0420 Office fittings			0590 Loans to related parties
		0430 Shop fittings	Other loans		0595 Long-term pension liability claims from life insurance policies
		0440 Tools	Reinsurance claims from life insurance policies		0600 Non-convertible bonds
		0450 Improvements	Bonds		0601 – due within 1 year
		0460 Scaffolding and formwork materials			0605 – due between 1 and 5 years
		0480 Low-value assets			0610 – due after more than 5 years
		0485 Assets (collective item)			0615 Convertible bonds
		0490 Other operating and office equipment			0616 – due within 1 year
Prepayments and assets under construction		0498 Other equipment, operating and office equipment under construction			0620 – due between 1 and 5 years
		0499 Prepayments on other equipment, operating and office equipment			0625 – due after more than 5 years
Shares in affiliated companies		0500 Shares in affiliated companies (fixed assets)	Liabilities to financial institutions or Cash-in-hand, central bank balances, bank balances and cheques		0630 Liabilities to banks
		0501 Shares in affiliated companies, partnerships			0631 – due within 1 year
		0502 Shares in affiliated companies, corporations			0640 – due between 1 and 5 years
		0503 Shares in parent or majority investor, corporations			0650 – due after more than 5 years
		0504 Shares in parent or in majority investor			0660 Liabilities to banks under instalment credit agreements
Loans to affiliated companies		0505 Loans to affiliated companies			0661 – due within 1 year
		0506 Loans to affiliated companies, partnerships			0670 – due between 1 and 5 years
		0507 Loans to affiliated companies, corporations			0680 – due after more than 5 years
		0508 Loans to affiliated companies, sole proprietorships			0690 Liabilities to banks, for residual term differentiation (balance sheet accounting only)
Shares in affiliated companies		0509 Shares in affiliated majority investor, partnership	Liabilities to financial institutions		0699 Contra account 0630-0689 if accounts 0690-0698 are allocated
Other long-term equity investments		0510 Other long-term equity investments	Liabilities to affiliated companies or Receivables from affiliated companies		0700 Liabilities to affiliated companies
		0513 Typical silent partnerships			0701 – due within 1 year
		0516 Atypical silent partnerships			0705 – due between 1 and 5 years
		0517 Investments in corporations			0710 – due after more than 5 years
		0518 Investments in partnerships			

Balance sheet / profit and lost item	Program linkage	0 Assets and Capital Accounts	Balance sheet / profit and lost item	Program linkage	0 Assets and Capital Accounts
Liabilities to 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	Capital reserves	K	0842 Capital reserves from issuance of convertible bonds and options to acquire shares
		0716 – due within 1 year		K	0843 Capital reserves from additional payments as consideration for preferential rights for shares
		0720 – due between 1 and 5 years		K	0844 Other additional capital contributions
		0725 – due after more than 5 years		K	0845 Supplementary calls (contra account 1299)
Other liabilities to shareholders		0730 Liabilities to shareholders/partners	Legal reserve	K	0846 Legal reserve
		0731 – due within 1 year	Other revenue reserves	K	0848 Other revenue reserves from the purchase of treasury shares
		0740 – due between 1 and 5 years	Reserve for shares in a parent or majority investor		0849 Reserve for shares in a parent or majority investor
		0750 – due after more than 5 years	Reserves provided for by the articles of association	K	0851 Reserves provided for by the articles of association
Other liabilities		0755 Liabilities to shareholders/partners for outstanding distributions	Other revenue reserves	K	0852 Other revenue reserves (co-operatives)
		0760 Loans by typical silent partners	Opening balance, private account	HB K	0853 Revenue reserves from the transitional BilMoG provisions
		0761 – due within 1 year		HB K	0854 Revenue reserves from the transitional BilMoG provisions (reversal of write-downs of tangible fixed assets)
		0764 – due between 1 and 5 years	Other revenue reserves	K	0855 Other revenue reserves
		0767 – due after more than 5 years		K	0856 Equity component of reversals of write-downs
		0770 Loans by atypical silent partners	Opening balance, private account	HB K	0857 Revenue reserves from the transitional BilMoG provisions (reversal of write-downs of long-term financial assets)
		0771 – due within 1 year		HB K	0858 Revenue reserves from the transitional BilMoG provisions (reversal of special tax-allowable reserves)
		0774 – due between 1 and 5 years		HB K	0859 Deferred taxes (revenue reserves credit balance) from items taken directly to equity
		0777 – due after more than 5 years		K	0860 Retained profits brought forward before appropriation of net profit
		0780 Profit-participation loans	Profit/loss carry-forward	K	F 0865 Retained profits brought forward before appropriation of net profit (with breakdown for statement of changes in capital accounts)
		0781 – due within 1 year	Profit/loss carryforward before appropriation		F 0867 Accumulated losses brought forward before appropriation of net profit (with breakdown for statement of changes in capital accounts)
		0784 – due between 1 and 5 years		K	0868 Accumulated losses brought forward before appropriation of net profit
		0787 – due after more than 5 years		R	0869
		0790 Other liabilities, for residual term differentiation (balance sheet accounting only)	Carried forward		F 0870 Fixed capital, gp
		0799 Contra account 0730-1789 and 1665-1678 and 1695-1698 if accounts 0790-0798 are allocated	Capital shares of general partners		F 0871 Capital (fixed share, only sole proprietorships)
Subscribed capital	K	0800 Subscribed capital	Opening balance, private account		F 0880 Variable capital, gp
	K	0809 Capital increase from reserves or retained earnings	Capital shares of general partners		F 0881 Capital (variable share, only sole proprietorships)
remaining members of co-operatives	K	0810 Paid-up shares of remaining members of co-operatives	Opening balance, private account		
withdrawing members of co-operatives	K	0811 Paid-up shares of withdrawing members of co-operatives	Opening balance, private account		
cancelled shares of co-operatives	K	0812 Paid-up shares of co-operatives, cancelled shares			
remaining members of co-operatives	K	0813 Unpaid and due shares in co-operatives, recorded			
		0815 Contra account for unpaid and due shares in co-operatives, recorded			
Treasury shares	K	0819 Purchased treasury shares			
Uncalled outstanding contributions		0820 Unpaid uncalled contributions to subscribed capital (reported as liability, deducted from subscribed capital on the face of the balance sheet)			
Claimed outstanding capital contributions		0830 Unpaid called contributions to subscribed capital (receivables)			
Receivables from shareholders		0839 Supplementary calls (receivables; contra account 0845)			
Capital reserves	K	0840 Capital reserves			
	K	0841 Capital reserves from issuance of shares above par or notional amount			

Balance sheet / profit and lost item	Program linkage	0 Assets and Capital Accounts	Balance sheet / profit and lost item	Program linkage	0 Assets and Capital Accounts
Liabilities to general partners or Receivables to general partners		F 0890 Partner loans, gp	Other provisions		0966 Provisions for record retention obligations
Capital share of limited partners		R 0891 -99	Other provisions or Excess of plan assets over pension liability	HB	0967 Long-term provisions for long-term obligations comparable to post-employment benefits for offsetting with long-term assets under s. 246(2) of the HGB
Liabilities to limited partners or Receivables to limited and atypical silent partners		F 0900 Limited partner capital, lp	Deferred tax liabilities	HB	0968 Deferred tax liabilities
Special tax-allowable reserves	SB	R 0901 -09	Other provisions	HB	0969 Allowances for deferred tax liabilities
	SB	F 0910 Loss adjustment account, lp			0970 Other provisions
		R 0911 -19			0971 Provisions for maintenance expenses deferred to the first three months of the following year
Other special reserves	SB	F 0920 Partner loans, lp			0973 Provisions for environmental remediation and waste disposal expenses
Special tax-allowable reserves	SB	R 0921 -29			0974 Provisions for warranties (contra account 4790)
		0930 Special tax-allowable reserves, untaxed reserves			0976 Provisions for expected losses from executory contracts
		0931 Untaxed reserves under section 6b EStG			0977 Provisions for period-end closing and audit costs
		0932 Special tax-allowable reserves under R 6.6 EStR			0978 Provisions for internal expenses under section 249(2) HGB (old version)
		R 0939			0979 Provisions for environmental protection
		0940 Special tax-allowable reserves, accelerated tax depreciation and write-downs			0980 Prepaid expenses
		R 0943	Prepaid expenses		0983 Deferred tax assets
		0945 Adjustment item for withdrawals, s. 4g EStG	Deferred tax assets	HB	0984 Customs and excise duties relating to inventories and recognised as expenses
		0946 Reserve for investment grants	Prepaid expenses	SB	0985 Value added tax relating to prepayments and recognised as expenses
		0947 Special tax-allowable reserves under section 7g(5) EStG			0986 Discount
		0949 Special reserves for investment grants and subsidies			0987 Deferred income (revenue reserves debit balance) from items taken directly to equity
		0950 Provisions for pensions and similar obligations	Opening balance, private account	HB	0988 Deferred taxes (revenue reserves debit balance) from items taken directly to equity
		0951 Provisions for pensions and similar obligations for offsetting against long-term assets in accordance with section 246(2) HGB	Reserves		F 0989 Collectively held reserves (with breakdown for statement of changes in capital accounts)
		0952 Provisions for pensions and similar obligations to shareholders or related parties (10% capital investment)	Prepaid expenses		0990 Deferred income
		0953 Provisions for direct commitments	- "Other accounts" -		0992 Deferrals of intra-period flat-rate depreciation charges for management accounting analysis
		0954 Provisions for subsidy obligations for pension funds and life insurances	Accounts receivable		0996 Global valuation allowance on receivables due within 1 year
		0955 Provisions for taxes			0997 Global valuation allowance on receivables due after more than 1 year
		0956 Provision for trade tax, section 4(5b) EStG			0998 Specific valuation allowances on receivables due within 1 year
		R 0957			0999 Specific valuation allowances on receivables due after more than 1 year
		0961 Provisions for vacation pay			
		0962 Provisions for taxes for tax deferral (BStBK)			
		0963 Provision for corporate income tax			
		0964 Long-term provisions for long-term obligations comparable to post-employment benefits			
		0965 Provisions for personnel expenses			

Balance sheet / profit and lost item	Program linkage	1 Financial and Private Accounts	Balance sheet / profit and lost item	Program linkage	1 Financial and Private Accounts
Cash-in-hand, central bank balances, bank balances and cheques		F 1000 Cash-in-hand	Cash-in-hand, central bank balances, bank balances and cheques		F 1330 Cheques
Cash-in-hand, central bank balances, bank balances and cheques or Liabilities to financial institutions		F 1010 Petty cash 1 F 1020 Petty cash 2 F 1100 Bank (Postbank)	Shares in affiliated companies		1340 Shares in affiliated companies (current assets) 1344 Shares in parent or in majority investor 1348 Other securities 1349 Securities investments (short-term cash management) 1350 GmbH shares held for sale 1352 Shares in cooperatives held for sale
Liabilities to financial institutions or Cash-in-hand, central bank balances, bank balances and cheques		F 1110 Bank (Postbank 1) F 1120 Bank (Postbank 2) F 1130 Bank (Postbank 3) F 1190 LZB (Bundesbank regional office) balances F 1195 Central bank balances F 1200 Bank F 1210 Bank 1 F 1220 Bank 2 F 1230 Bank 3 F 1240 Bank 4 F 1250 Bank 5 R 1289	Other securities	SB	1353 Assets to settle obligations comparable to post-employment benefits 1354 Assets for offsetting with obligations comparable to post-employment benefits under s. 246(2) of the HGB 1355 Pension liability insurance claims 1356 Long-term assets for the settlement of provisions for pensions and similar obligations
Accounts receivable or Other liabilities		1290 Cash investments, short-term cash management (not contained in cash funds) F 1291	Excess of plan assets over pension liability or Other provisions	HB	1357 Long-term assets for offsetting provisions for pensions and similar obligations in accordance with section 246(2) HGB
Receivables from affiliated companies or Liabilities to affiliated companies		1295 Liabilities to banks (not included in cash funds)	Other assets	SB	F 1358 F 1360 Cash in transit
Receivables from other long-term investees and investors or Liabilities to companies in which an interest is held		F 1296 F 1300 Bills receivable	Excess of plan assets over pension liability or Increase in pension provisions	HB	R 1370 F 1371 Clearing account for determining profit as per section 4/3 (EStG), not recognized in income
Other securities		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	Other assets or Other liabilities	EÜR	1372 Current assets in accordance with section 4(3) sentence 4 EStG 1373 Receivables from limited partners and atypical silent partners
		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	Receivables to limited and atypical silent partners or Liabilities to limited partners or Liabilities to shareholders/partners	EÜR	1374 – due within 1 year 1375 – due after more than 1 year 1376 Receivables from typical silent partners 1377 – due within 1 year 1378 – due after more than 1 year R 1379
		1327 Finance bills 1329 Other securities subject to immaterial changes in value	Other receivables from shareholders		F 1380 Cost centre reconciliation account 1381 Receivables from GmbH shareholders 1382 – due within 1 year 1383 – due after more than 1 year F 1384 1385 Receivables from general partners  1386 – due within 1 year
			Other assets or Other liabilities		
			Other receivables from shareholders		
			Receivables to general partners or Liabilities to 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
Receivables to general partners or Liabilities to general partners		1387 – due after more than 1 year	Receivables from other long-term investees and investors		1488 Valuation allowances on receivables from other long-term investees and investors due within 1 year
		F 1388			1489 Valuation allowances on receivables from other long-term investees and investors due after more than 1 year
Other assets or Other liabilities		1389 Occupational pension and other post-employment benefit entitlements (partners)	Other receivables from shareholders or Other liabilities to shareholders or Liabilities to shareholders/partners or Other liabilities		F 1490 Trade receivables from shareholders/partners
	EUR	F 1390 Clearing account actual taxation			
	SB	F 1391 Neutralization of items recognized in income for Section 4 (3) EStG	Accounts receivable		F 1491 – due within 1 year
Accounts receivable or Other liabilities		1394 Receivables from company/joint ownership			F 1495 – due after more than 1 year
	EUR	S 1400 Trade receivables	Accounts receivable or Other liabilities		1498 Contra account for other assets if posted via receivables account
		R 1401 Trade receivables -06	Other assets		1499 Contra account 1451-1497 if allocated to receivables account
	EUR	F 1410 Trade receivables, no separate receivables/payables accounting			1500 Other assets
		F 1445 Trade receivables at general VAT rate or of a VAT-exempt small business (cash basis accounting)			1501 Other assets – due within 1 year
	EUR	F 1446 Trade receivables at reduced VAT rate (cash basis accounting)			1502 Other assets – due after more than 1 year
	EUR	F 1447 Tax-exempt or untaxed trade receivables (cash basis accounting)			1503 Receivables from executive board members and managing directors – due within 1 year
	EUR	F 1448 Trade receivables at average rates under section 24 UStG (cash basis accounting)			1504 Receivables from executive board members and managing directors – due after more than 1 year
	EUR	F 1449 Contra account 1445-1448 if receivables are classified by tax rates (cash basis accounting)			1505 Receivables from supervisory and advisory board members – due within 1 year
	EUR	F 1450 Receivables under section 11(1) sentence 2 EStG for section 4/3 EStG	Other receivables from shareholders		1506 Receivables from supervisory and advisory board members – due after more than 1 year
		F 1451 Trade receivables, no separate receivables/payables accounting – due within 1 year			1507 Receivables from other shareholders - due within 1 year
Accounts receivable or Other liabilities		F 1455 – due after more than 1 year	Prepayments (inventories)		1508 Receivables from other shareholders – due after more than 1 year
		F 1460 Doubtful receivables			1510 Prepayments for inventories
		F 1461 – due within 1 year			AV 1511 Prepayments, 7% input tax
		F 1465 – due after more than 1 year			R 1512 -15
Receivables from affiliated companies or Liabilities to affiliated companies		F 1470 Trade receivables from affiliated companies			R 1516
					R 1517
		F 1471 – due within 1 year	Other assets		AV 1518 Prepayments, 19% input tax
		F 1475 – due after more than 1 year			1519 Receivables from project consortiums
Receivables from affiliated companies		1478 Valuation allowances on receivables from affiliated companies due within 1 year			1520 Receivables from health insurance funds from Act on Reimbursement of Employers' Expenses (AAG)
		1479 Valuation allowances on receivables from affiliated companies due after more than 1 year			1521 Consignment goods accounts
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			1522 Profit participation rights
			Other assets or Other liabilities	U	1524 Supplementary payments or additional contributions receivable
		F 1481 – due within 1 year			1525 Security deposits
		F 1485 – due after more than 1 year			1526 – due within 1 year
				U	1527 – due after more than 1 year
					F 1528 Subsequently deductible input tax, section 15a(2) UStG
					F 1529 Repayable input tax, section 15a(2) UStG

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 assets		1530 Receivables from employees (payroll)	Other assets or Other liabilities	U	S 1577 Deductible input tax under section 13b UStG, 19%
		1531 – due within 1 year		U	S 1578 Deductible input tax under section 13b UStG
		1537 – due after more than 1 year			R 1579
		R 1538		EUR	1580 Contra account for input tax, section 4(3) EStG
		R 1539		EUR	1581 Reversal of input tax from previous year, section 4(3) EStG
		1540 Receivables from trade tax overpayments		EUR	1582 Input tax from investments, section 4(3) EStG
		1542 Tax refund claims against other countries		EUR	1583 Contra account for input tax, average rates, section 4(3) EStG
		F 1543 Receivables from tax authorities for construction withholding tax remitted	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
		1544 Receivables from Bundesagentur für Arbeit		U	S 1585 Deductible input tax for withdrawal of goods from a VAT warehouse
		1545 Accounts receivable from VAT advance payments			F 1587 Input tax, general average rates, VAT return line 63
		1546 VAT receivables, previous year			F 1588 Acquisition tax liability
		1547 Receivables from excise duties paid			R 1589
Other assets or Other liabilities		S 1548 Input tax deductible in following period/year			1590 Items in transit
Other assets		1549 Reclaimed corporate income tax			1592 Third-party funds
		1550 Loans			F 1593 Allocation account for payments received on account of orders if posted via receivables account
		1551 – due within 1 year			1594 Receivables from affiliated companies
		1555 – due after more than 1 year			1595 – due within 1 year
Other assets or Other liabilities	U	F 1556 Subsequently deductible input tax, section 15a(1) UStG, movable assets	Other liabilities		1596 – due after more than 1 year
	U	F 1557 Repayable input tax, section 15a(1) UStG, movable assets			1597 Receivables from other long-term investees and investors
	U	F 1558 Subsequently deductible input tax, section 15a(1) UStG, immovable property	Receivables from affiliated companies or Liabilities to affiliated companies		
	U	F 1559 Repayable input tax, section 15a(1) UStG, immovable property			
		S 1560 Input tax allocation accounts	Receivables from other long-term investees and investors or Liabilities to companies in which an interest is held		
		S 1561 Input tax allocation account, 7%			
		S 1562 Allocation account for input tax on intra-European Union acquisitions			
		S 1563 Allocation account for input tax on intra-European Union acquisitions, 19%			
		R 1564 -65	Accounts payable or Other assets		1598 – due within 1 year
		S 1566 Input tax allocation account, 19%			1599 – due after more than 1 year
		S 1567 Input tax allocation accounts under sections 13a/13b UStG		EUR	S 1600 Trade payables
		R 1568		EUR	R 1601 Trade payables -03
		S 1569 Input tax allocation account under sections 13a/13b UStG, 19%		EUR	F 1605 Trade payables at general VAT rate (cash basis accounting)
		S 1570 Deductible input tax		EUR	F 1606 Trade payables at reduced VAT rate (cash basis accounting)
	U	S 1571 Deductible input tax, 7%			F 1607 Trade payables, no input tax (cash basis accounting)
	U	S 1572 Deductible input tax on intra-European Union acquisitions	Accounts payable or Other assets		F 1609 Contra account 1605-1607 if payables are classified by tax rates (cash basis accounting)
	U	S 1573 Input tax from acquisition as last purchaser in a triangular transaction		EUR	F 1610 Trade payables, no separate receivables/payables accounting
	U	S 1574 Deductible input tax on intra-European Union acquisitions, 19%			F 1624 Trade payables for investments, section 4(3) EStG
		R 1575	Accounts payable or Other assets		F 1625 Trade payables, no separate receivables/payables accounting – due within 1 year
	U	S 1576 Deductible input tax, 19%			F 1626 – due between 1 and 5 years
					F 1628 – due after more than 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
Liabilities to affiliated companies or Receivables from affiliated companies		F 1630 Trade payables to affiliated companies	Other liabilities		1701 – due within 1 year 1702 – due between 1 and 5 years 1703 – due after more than 5 years 1704 Other liabilities, under section 11(2) sentence 2 EStG for section 4(3) EStG
Liabilities to companies in which an interest is held or Receivables from other long-term investees and investors		F 1631 – due within 1 year F 1635 – due between 1 and 5 years F 1638 – due after more than 5 years F 1640 Trade payables to other long-term investees and investors	Other liabilities	EUR	1705 Loans 1706 – due within 1 year 1707 – due between 1 and 5 years 1708 – due after more than 5 years 1709 Profit drawdown account of silent partners 1710 Payments received on account of orders (liabilities)
Other liabilities to shareholders or Other assets or Other receivables from shareholders or Receivables from shareholders		F 1641 – due within 1 year F 1645 – due between 1 and 5 years F 1648 – due after more than 5 years F 1650 Trade payables to shareholders/partners	Other liabilities or Other assets		AM 1711 Tax-paid payments received on account of orders, 7% VAT (liabilities)
Accounts payable or Other assets		F 1651 – due within 1 year F 1655 – due between 1 and 5 years F 1658 – due after more than 5 years 1659 Contra account 1625-1658 if allocated to payables account	Advance payments received on orders	U	R 1712 -15 R 1716 R 1717
Liabilities on bills accepted and drawn		F 1660 Bills payable	Payments received on account of orders		AM 1718 Tax-paid payments received on account of orders, 19% VAT (liabilities)
Other liabilities to shareholders		F 1661 – due within 1 year F 1662 Bills payable – due between 1 and 5 years F 1663 Bills payable – due after more than 5 years	Other liabilities or Other assets		1719 Payments received on account of orders – due within 1 year 1720 – due between 1 and 5 years 1721 – due after more than 5 years 1722 Payments received on account of orders (deducted from inventories on the face of the balance sheet)
Liabilities to general partners or Receivables to general partners		1665 Liabilities to GmbH shareholders 1666 – due within 1 year 1667 – due between 1 and 5 years 1668 – due after more than 5 years 1670 Liabilities to general partners	Other liabilities	U	S 1725 VAT due in following period (sections 13 (1) no. 6, 13b (2) UStG) S 1728 VAT on electronic services taxable in another EU country 1729 Tax payments to mini one-stop shop (MOSS) on electronic services taxable in another EU country 1730 Credit card settlements 1731 Consignment goods accounts 1732 Security deposits received 1733 – due within 1 year 1734 – due between 1 and 5 years 1735 – due after more than 5 years 1736 Liabilities from taxes and levies 1737 – due within 1 year 1738 – due between 1 and 5 years 1739 – due after more than 5 years 1740 Payroll liabilities 1741 Wage and church tax payables
Liabilities to limited partners or Receivables to limited and atypical silent partners		1671 – due within 1 year 1672 – due between 1 and 5 years 1673 – due after more than 5 years 1675 Liabilities to limited partners	Other liabilities or Other assets		1742 Social security liabilities 1743 – due within 1 year 1744 – due between 1 and 5 years 1745 – due after more than 5 years 1746 Liabilities from taxes withheld (investment income tax and solidarity surcharge, church tax on investment income tax) for open distribution 1747 Excise duties payable 1748 Liabilities for amounts withheld from employees
Other liabilities	EUR	1676 – due within 1 year 1677 – due between 1 and 5 years 1678 – due after more than 5 years 1691 Liabilities to project consortiums 1692 Neutralization of items recognized in expenses for section 4(3) EStG 1693 Items recognized in equity for section 4(3) EStG 1695 Liabilities to silent partners	Other liabilities		
Other liabilities to shareholders	EUR	1696 – due within 1 year 1697 – due between 1 and 5 years 1698 – due after more than 5 years 1700 Other liabilities			
Other liabilities					



Balance sheet / profit and lost item	Program linkage	1 Financial and Private Accounts	Balance sheet / profit and lost item	Program linkage	1 Financial and Private Accounts
Other liabilities		1749 Payables to tax authorities for construction withholding tax to be remitted	Other liabilities or Other assets	U	S 1784 VAT on intra-European Union acquisition of new vehicles from suppliers without VAT identification number
		1750 Liabilities from capital-forming payment arrangements			S 1785 VAT under section 13b UStG
		1751 – due within 1 year			R 1786
		1752 – due between 1 and 5 years			S 1787 VAT under section 13b UStG, 19%
		1753 – due after more than 5 years			1788 Acquisition tax deferred until
		1754 Tax payments to other countries			1789 VAT, current year
Other liabilities or Other assets		1755 Payroll allocation			1790 VAT, previous year
	EUR	1756 Payroll allocation, section 11(2) EStG for section 4(3) EStG			1791 VAT, earlier years
	SB	1757 Liabilities to company/joint ownership	Other assets		1792 Other allocation accounts (interim accounts)
Other liabilities		1758 Other liabilities refunds by co-operatives			1793 Allocation account for prepayments if posted via payables account
Other liabilities or Other assets		1759 Expected contributions owed to social security funds	Other liabilities or Other assets		S 1794 VAT from acquisition as last purchaser in a triangular transaction
Provisions for taxes or Other assets		S 1760 VAT not due		EUR	1795 Social security liabilities (section 4(3) EStG)
	U	S 1761 VAT not due, 7%	Other liabilities		1796 Issued gift tokens
		S 1762 VAT not due on intra-European Union supplies of goods and services subject to domestic taxation			1797 Liabilities from VAT advance payments
		R 1763	Capital shares of general partners		F 1799
	U	S 1764 VAT not due on intra-European Union supplies of goods and services subject to domestic taxation, 19%	Capital withdrawals in reporting period		F 1800 Private withdrawals, general, gp
		R 1765	Capital shares of general partners		F 1801 Private withdrawals, general (only sole proprietorships)
	U	S 1766 VAT not due, 19%	Capital withdrawals in reporting period		F 1810 Private taxes, gp
		S 1767 VAT on supplies of goods and services taxable in another EU country	Capital shares of general partners		F 1811 Private taxes (only sole proprietorships)
		S 1768 VAT on supplies of other goods and services/cost-plus contracts taxable in another EU country	Capital withdrawals in reporting period		F 1820 Special personal deductions, partly deductible, gp
		S 1769 VAT withdrawal of goods from a VAT warehouse	Capital shares of general partners		F 1821 Special personal deductions, partly deductible (only sole proprietorships)
		S 1770 VAT	Capital withdrawals in reporting period		F 1830 Special personal deductions, fully deductible, gp
		S 1771 VAT, 7%	Capital shares of general partners		F 1831 Special personal deductions, fully deductible (only sole proprietorships)
		S 1772 VAT on intra-European Union acquisitions	Capital withdrawals in reporting period		F 1840 Non-cash benefits, donations, gp
		R 1773	Capital shares of general partners		F 1841 Non-cash benefits, donations (only sole proprietorships)
		S 1774 VAT on intra-European Union acquisitions, 19%	Capital withdrawals in reporting period		F 1850 Extraordinary expenses, gp
		R 1775	Capital shares of general partners		F 1851 Extraordinary expenses (only sole proprietorships)
		S 1776 VAT, 19%	Capital withdrawals in reporting period		F 1860 Real estate expenses, gp
		S 1777 VAT on intra-European Union supplies of goods and services subject to domestic taxation	Capital shares of general partners		F 1861 Real estate expenses (only sole proprietorships)
		S 1778 VAT on intra-European Union supplies of goods and services subject to domestic taxation, 19%	Capital withdrawals in reporting period		1869 Real estate expenses (VAT key possible, only sole proprietorships)
		S 1779 VAT on intra-European Union acquisitions, no input tax deduction	Capital shares of general partners		F 1870 Income from real estate, gp
	U	F 1780 VAT prepayments	Capital withdrawals in reporting period		F 1871 Income from real estate (only sole proprietorships)
	U	F 1781 VAT prepayments 1/11			1879 Income from real estate (VAT key possible, only sole proprietorships)
	U	F 1782 Back taxes, VAT return line 65			F 1880 Non-cash withdrawals, gp
	U	F 1783 Incorrect or invalid invoiced taxes, VAT return line 69	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 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 -09			
		F 1910 Private taxes, lp			
		R 1911 -19			
		F 1920 Special personal deductions, partly deductible, lp			
		R 1921 -29			
		F 1930 Special personal deductions, fully deductible, lp			
		R 1931 -39			
		F 1940 Non-cash benefits, donations, lp			
		R 1941 -49			
		F 1950 Extraordinary expenses, lp			
		R 1951 -59			
		F 1960 Real estate expenses, lp			
		R 1961 -69			
		F 1970 Income from real estate, lp			
		R 1971 -79			
		F 1980 Non-cash withdrawals, lp			
		R 1981 -89			
		F 1990 Private contributions, lp			
		R 1991 -99			

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		R 2000	Interest and similar expenses	GK	2119 Interest expenses on short-term liabilities to affiliated companies
		R 2001		GK	2120 Interest expense on long-term debt
	K	2004 Losses from mergers and reorganisations		GK	2123 Amortisation of discount used for financing
		R 2005		GK	2124 Amortisation of discount for financing fixed assets
		2006 Losses due to extraordinary damage (balance sheet accounting only)		GK	2125 Interest expenses for buildings classified as operating assets
		2007 Restructuring and reorganisation costs		GK	2126 Borrowing costs for fixed assets
		2008 Losses from disposal or discontinuation of business activities, net of tax		GK	2127 Annuities and recurrent payments
		2010 Non-operating expenses		G	2128 Interest expenses for the provision of capital by partners, section 15 EStG (corresponds to special business income)
		2020 Prior-period expenses		GK	2129 Interest expenses on long-term liabilities to affiliated companies
	HB	2090 Expenses from the application of transitional provisions		GK	2130 Discount expenses
	HB	2091 Expenses from the application of transitional provisions (provisions for pensions)		GK	2139 Discount expenses to affiliated companies
		R 2092		GK	2140 Expenses similar to interest expenses
	HB	2094 Expenses from the application of transitional provisions (deferred taxes)			2141 Loan commissions and administrative cost contributions
		2100 Interest and similar expenses			2142 Interest cost included in additions to pension provisions
	GK	2102 Non-tax-deductible other incidental charges related to taxes, section 4(5b) EStG			2143 Interest expenses from the discounting of liabilities
	GK	2103 Tax-deductible other incidental charges related to taxes			2144 Interest expenses from the discounting of provisions
	GK	2104 Non-tax-deductible other incidental charges related to taxes			2145 Interest expenses from the discounting of provisions for pensions and similar/comparable obligations
	GK	2105 Interest expenses as per Sect. 233a of the German Fiscal Code, non-deductible			2146 Interest expenses from the discounting of provisions for pensions and similar/comparable obligations for offsetting under s. 246(2) HGB
	2106 Interest on discounting of increased corporate income tax amount section 38 KStG	Interest and similar expenses or Other interest and similar income	HB	2147 Expenses from assets for offsetting in accordance with section 246(2) HGB	
GK	2107 Interest expenses as per Sect. 233a of the German Fiscal Code, deductible		HB	2148 Interest expenses from the discounting of provisions, non-tax-deductible	
GK	2108 Interest expenses as per Sect. 234 to 237 of the German Fiscal Code, non deductible		GK	2149 Expenses similar to interest expenses to affiliated companies	
GK	2109 Interest expenses to affiliated companies	Interest and similar expenses		2150 Currency translation losses	
GK	2110 Interest expenses on short-term debt			2151 Currency translation losses (not s. 256a HGB)	
GK	2111 Interest expenses as per Sect. 234 to 237 of the German Fiscal Code, deductible	Other operating expenses		2166 Expenses from remeasurement of cash funds	
G	2113 Non-deductible interest on long-term debt under section 4(4a) EStG (add-back)			2170 Non-deductible input tax	
K	2114 Interest on shareholder loans			2171 Non-deductible input tax, 7%	
GK	2115 Interest and similar expenses, sections 3 no. 40, 3c EStG/section 8b(1,4) KStG			R 2174 -75	
GK	2116 Interest and similar expenses to affiliated companies, sections 3 no. 40, 3c EStG/section 8b(1) KStG			2176 Non-deductible input tax, 19%	
K	2117 Interest to shareholders with an equity interest of more than 25% or their related parties	Taxes on income	K	2200 Corporate income tax	
	2118 Interest on receivables and payables accounts	Taxes on income or Taxes on income	K	2203 Corporate income tax for prior years	
GK		Taxes on income	K	2204 Corporate income tax refunds for prior years	
			K	2208 Solidarity surcharge	

Balance sheet / profit and lost item	Program linkage	2 Deferral Accounts	Balance sheet / profit and lost item	Program linkage	2 Deferral Accounts
Taxes on income 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		GK	2323 Losses on disposal of shares in corporations (long-term financial assets), section 3 no. 40 EStG/section 8b(3) KStG
	GK	2213 Withholding tax on investment income, 25%			2325 Losses on disposal of current assets (excluding inventories)
	GK	2216 Allowable solidarity surcharge on withholding tax on investment income, 25%		GK	2326 Losses on disposal of current assets (excluding inventories), section 3 no. 40 EStG/section 8b(3) KStG
	GK	2218 Foreign tax on DTA income exempt from domestic taxation			2327 Disposal of current assets under section 4(3) sentence 4 EStG
	GK	2219 Credit/ deduction of foreign withholding tax		EUR	2328 Disposal of current assets, section 3 no. 40 EStG/section 8b(3) KStG under section 4(3) sentence 4 EStG
	HB GK	2250 Expenses from additions to and reversals of deferred taxes		EUR	2329 Transfers to tax reserve under s. 4g EStG
	HB GK	2255 Income from additions to and reversals of deferred taxes		GK	2342 Transfers to tax reserve under s. 6b(3) EStG
	GK	2260 Expenses from additions to provisions for taxes for tax deferral (BStBK)	Other operating expenses	SB	2343 Transfers to tax reserve under s. 6b(10) EStG
	GK	2265 Income from reversal of provisions for taxes for tax deferral (BStBK)		SB	2344 Transfers to replacement reserve under R.6.6 EStR
Taxes on income or Taxes on income	GK	R 2280		SB	2345 Transfers to tax reserves
Taxes on income	GK	2281 Backpayments and refunds of trade tax for prior years, section 4(5b) EStG		SB	2347 Expenses from the purchase of treasury shares
	GK	R 2282		SB	2350 Real estate expenses, non-operating
	GK	2283 Income from reversal of provisions for trade tax, section 4(5b) EStG			2375 Land tax
		R 2284	Other taxes		2380 Non-cash benefits, donations, non-tax deductible
Other taxes		2285 Backpayments of other taxes for prior years	Other operating expenses	GK	2381 Non-cash benefits, donations for scientific and cultural purposes
		2287 Refunds of other taxes for prior years		GK	2382 Non-cash benefits, donations for charitable purposes
		2289 Income from reversal of provisions for other taxes		GK	2383 Non-cash benefits, donations for church, religious and non-profit purposes
Other operating expenses		2300 Other expenses		GK	2384 Non-cash benefits, donations to political parties
		2307 Other regular non-operating expenses		K	2385 Non-deductible half of supervisory board remuneration
	GK	2308 Other non-deductible expenses		GK	2386 Deductible supervisory board remuneration
		2309 Other infrequent expenses			2387 Non-cash benefits, donations to permanent assets (capital reserves) of a non-profit foundation
		2310 Disposals of tangible fixed assets (net carrying amount for book loss)		GK	R 2388
		2311 Disposals of intangible fixed assets (net carrying amount for book loss)			2389 Non-cash benefits, donations to permanent assets (capital reserves) of a church, religious or non-profit foundation
		2312 Disposals of long-term financial assets (net carrying amount for book loss)		GK	2390 Non-cash benefits, donations to permanent assets (capital reserves) of a scientific, charitable or cultural foundation
	GK	2313 Disposals of long-term financial assets, section 3 no. 40 EStG/section 8b(3) KStG (net carrying amount for book loss)			2400 Bad debt allowances (normal amount)
		2315 Disposals of tangible fixed assets (net carrying amount for book gain)		GK	AM 2401 Bad debt allowances, 7% VAT (normal amount)
		2316 Disposals of intangible fixed assets (net carrying amount for book gain)			AM 2402 Bad debt allowances on tax-exempt intra-European Union supplies of goods and services (normal amount)
		2317 Disposals of long-term financial assets (net carrying amount for book gain)		U	
Other operating income	GK	2318 Disposals of long-term financial assets, section 3 no. 40 EStG/section 8b(2) KStG (net carrying amount for book gain)		U	

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	U	AM 2403 Bad debt allowances on intra-European Union supplies of goods and services subject to domestic taxation, 7% VAT (normal amount) R 2404	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
	U	R 2405	Appropriations to capital reserves under the rules governing simplified capital decreases		2495 Appropriation to capital reserves under the rules governing simplified capital decreases
	U	AM 2406 Bad debt allowances, 19% VAT (normal amount) R 2407	Appropriations to legal reserves		2496 Appropriation to legal reserve
	U	AM 2408 Bad debt allowances on intra-European Union supplies of goods and services subject to domestic taxation, 19% VAT (normal amount) R 2409	To reserves pursuant to the articles of incorporation		2497 Appropriation to reserves provided for by the articles of association
Of current assets, to the extent that these exceed normal depreciation and amortisation		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
	U	AM 2431 Bad debt allowances, 7% VAT (if unusually high) R 2432 -34 R 2435	Appropriations to other revenue reserves		2499 Appropriation to other revenue reserves
	U	AM 2436 Bad debt allowances, 19% VAT (if unusually high) R 2437 -38	Other operating income	K	R 2500
	GK	2440 Allowances on receivables from corporations classified as long-term investees (if unusually high), s. 3c EStG/ s. 8b(3) KStG			R 2501
	K	2441 Allowances on receivables from shareholders and related parties (if unusually high), s. 8b(3) KStG			2504 Gains from mergers and reorganisations
Other operating expenses		2450 Transfers to global valuation allowance on receivables			R 2505
		2451 Transfer to specific valuation allowance on receivables			R 2506
to reserve for shares in a parent or majority investor		2480 Transfers to reserve for shares in a parent or majority investor			R 2507
Appropriations to other reserves		F 2481 Appropriation to collectively held reserves (with breakdown for statement of changes in capital account)			2508 Gain on disposal or discontinuation of business activities, net of tax
Appropriations to other revenue reserves		2485 Transfers to other revenue reserves (co-operatives)			2510 Non-operating income
Cost of loss absorption	GK	2490 Cost of loss absorption			2520 Prior - period income
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			2590 Income from the application of transitional provisions
Profits distributed on the basis of a profit pooling or agreement for profit or partial profit transfer or Loss transfer	GK	2493 Transferred profit shares (debit balance) / balanced shares of loss (credit balance) of silent partnership, section 8 GewStG			R 2591
					R 2592
					R 2593
					2594 Income from the application of transitional provisions (deferred taxes)
					2600 Income from long-term equity investments
			Income from long-term equity investments	GK	2603 Income from investments in partnerships (affiliated companies), s. 9 GewStG or s. 18 EStG
				GK	2615 Income from shares in corporations (long-term equity investments), s. 3 no. 40 EStG/ s. 8b(1) KStG
				GK	2616 Income from shares in corporations (affiliated companies), s. 3 no. 40 EStG/ s. 8b(1) KStG
				GK	2618 Profit shares from industrial or self-employed partnerships, s. 9 GewStG or s. 18 EStG
					2619 Income from long-term equity investments in affiliated companies
					2620 Income from other securities and long-term loans
			Income from other securities and long-term loans		2621 Income from long-term loans
					2622 Income from long-term loans to affiliated companies



Balance sheet / profit and lost item	Program linkage	2 Deferral Accounts	Balance sheet / profit and lost item	Program linkage	2 Deferral Accounts
Other operating income	SB	2732 Income from recoveries of receivables previously written off	Withdrawals from reserve for shares in a parent or majority investor		2840 Withdrawals from reserve for shares in a parent or majority investor
		2735 Income from reversal of provisions	Withdrawals from other revenue reserves		F 2841 Withdrawals from collectively held reserves (with breakdown for statement of changes in capital account)
		2736 Income from remission of liabilities			2850 Withdrawals from other revenue reserves (co-operatives)
		2737 Income from reversal of tax reserve under s. 4g EStG			
		R 2738			
		R 2739		of which retained profits brought forward/of which accumulated losses brought forward	
		2740 Income from reversal of tax reserve			2860 Retained profits brought forward after appropriation of net profit
		2741 Income from reversal of accelerated tax depreciation			
		2742 Insurance recoveries and compensation payments			F 2865 Retained profits brought forward after appropriation of net profit (with breakdown for statement of changes in capital accounts)
		2743 Investment subsidies (taxable)			F 2867 Accumulated losses brought forward after appropriation of net profit (with breakdown for statement of changes in capital accounts)
		2744 Investment grants (tax-exempt)			2868 Accumulated losses brought forward after appropriation of net profit
		2745 Income from capital decrease			R 2869
Income from capital decrease		K		Distributions	
Other operating income	GK	2746 Tax-exempt income from reversal of tax reserves	Other operating expenses		2890 Allocated imputed business owner's remuneration
	GK	2747 Other tax-exempt operating income			2891 Allocated imputed rental and lease payments
		2749 Refunds Act on Reimbursement of Employers' Expenses (AAG)			2892 Allocated imputed interest
Sales	U	2750 Income from real estate			2893 Allocated imputed depreciation, amortisation and write-downs
	U	AM 2751 Rental and lease income, VAT-exempt s. 4 no. 12 UStG			2894 Allocated imputed business risks
		AM 2752 Rental and lease income, 19% VAT			2895 Allocated imputed wages for non-compensated employees
		R 2753 -54			R 2900
Other operating income		2760 Income from capitalisation of assets acquired free of charge			
		2762 Reimbursements, refunds and credit entries relating to prior periods			
Sales		2764 Income from administrative expense allocations			
Loss transfer	K	2790 Income from loss absorption			
Income from profits received under profit pooling, profit and loss transfer, or partial profit transfer agreements		2792 Income from profits received under a profit pooling agreement			
	GK	2794 Income from profits received under a profit and loss transfer or partial profit transfer agreement			
Withdrawals from capital reserves		2795 Withdrawals from capital reserves			
Withdrawals from legal reserve		2796 Withdrawals from legal reserve			
Withdrawals from reserves provided for by the articles of association		2797 Withdrawals from reserves provided for by the articles of association			
Withdrawals from reserve for shares in a parent or majority investor		2798 Withdrawals from special reserves for capitalised own shares			
Withdrawals from other revenue reserves		2799 Withdrawals from other revenue reserves			

Balance sheet / profit and lost item	Program linkage	3 Incoming goods and inventories	Balance sheet / profit and lost item	Program linkage	3 Incoming goods and inventories
Cost of raw materials, consumables and supplies, and of purchased merchandise		3000 Raw materials, consumables and supplies	Cost of purchased services		AV 3106 Purchased services, 19% input tax
		AV 3010 Cost of raw materials, -19 consumables and supplies, 7% input tax		U	R 3107
		R 3020 -29			AV 3108 Purchased services, 7 % input tax
		AV 3030 Cost of raw materials, -39 consumables and supplies, 19% input tax		U	3109 Purchased services, no input tax
		R 3040 -59			AV 3110 Construction services supplied by domestic contractor, 7% input tax and 7% VAT
	U	AV 3060 Cost of raw materials, consumables and supplies, intra-European Union acquisitions, 7% input tax and 7% VAT		U	R 3111 -12
		R 3061			AV 3113 Other services supplied by a contractor in another EU country, 7% input tax and 7% VAT
	U	AV 3062 Cost of raw materials, -63 consumables and supplies, intra-European Union acquisitions, 19% input tax and 19% VAT		U	R 3114
		R 3064 -65			AV 3115 Services supplied by foreign contractor, 7% input tax and 7% VAT
	U	AV 3066 Cost of raw materials, consumables and supplies, intra-European Union acquisitions, no input tax and 7% VAT		U	R 3116 -19
		AV 3067 Cost of raw materials, consumables and supplies, intra-European Union acquisitions, no input tax and 19% VAT			AV 3120 Construction services supplied -21 by domestic contractor, 19% input tax and 19% VAT
		R 3068 -69		U	R 3122
	U	AV 3070 Cost of raw materials, consumables and supplies, 5.5% input tax		U	AV 3123 Other services supplied by a contractor in another EU country, 19% input tax and 19% VAT
		AV 3071 Cost of raw materials, consumables and supplies, 10.7% input tax			R 3124
		R 3072 -74		U	AV 3125 Services supplied by foreign contractor, 19% input tax and 19% VAT
	U	AV 3075 Cost of raw materials, consumables and supplies from a VAT warehouse, s. 13a UStG, 7% input tax and 7% VAT			R 3127 -29
		AV 3076 Cost of raw materials, consumables and supplies from a VAT warehouse, s. 13a UStG, 19% input tax and 19% VAT		U	AV 3130 Construction services supplied by domestic contractor, no input tax, 7% VAT
		R 3077 -88			R 3131 -32
	U	AV 3089 Cost of raw materials, consumables and supplies as last purchaser in a triangular transaction, 19% input tax and 19% VAT		U	AV 3133 Other services supplied by a contractor in another EU country, no input tax and 7% VAT
		3090 Fuels (production)			R 3134
		AV 3091 Fuels (production), 7% input tax		U	AV 3135 Services supplied by foreign contractor, no input tax, 7% VAT
		AV 3092 Fuels (production), 19% input tax			R 3136 -39
		R 3093 -98		U	AV 3140 Construction services supplied -41 by domestic contractor, no input tax, 19% VAT
		3100 Purchased services		U	R 3142
Cost of purchased services					AV 3143 Other services supplied by a contractor in another EU country, no input tax and 19% VAT
					R 3144
				U	AV 3145 Services supplied by foreign contractor, no input tax, 19% VAT
					R 3147 -49
					S/AV 3150 Cash discounts received on services for which recipient bears tax liability under section 13b UStG



Balance sheet / profit and lost item	Program linkage	3 Incoming goods and inventories	Balance sheet / profit and lost item	Program linkage	3 Incoming goods and inventories
Cost of purchased services	U	S/AV 3151 Cash discounts received on services for which recipient bears tax liability under section 13b UStG, 19% input tax and 19% VAT R 3152	Cost of raw materials, consumables and supplies, and of purchased merchandise		R 3441 -49
		S/AV 3153 Cash discounts received on services for which recipient bears tax liability under section 13b UStG, no input tax, with VAT			R 3500 -04
	U	S/AV 3154 Cash discounts received on services for which recipient bears tax liability under section 13b UStG, no input tax, 19% VAT R 3155 -59		U	AV 3505 Cost of merchandise, 5.5% -09 input tax
		3160 Services under s. 13b UStG, with input tax deduction			R 3510 -39
		3165 Services under s. 13b UStG, without input tax deduction			AV 3540 Cost of merchandise, 10.7% -49 input tax
	GK	3170 Purchased services (rent/lease for movable property)			AV 3550 Tax-exempt intra-European Union acquisitions
	GK	3175 Purchased services (rent/lease for immovable property)			3551 Cost of merchandise in a third country, taxable
	GK	3180 Purchased services (recompense for rights and licences)		U	3552 Acquisition by 1st purchaser in a triangular transaction
	G	3185 Purchased services (remuneration for rental and lease of assets - corresponds to special business income)			AV 3553 Purchase of merchandise as last purchaser in a triangular transaction, 19% input tax and 19% VAT
		3200 Cost of merchandise			R 3554 -57
Cost of raw materials, consumables and supplies, and of purchased merchandise		AV 3300 Cost of merchandise, 7% input -09 tax R 3310 -48			3558 Cost of merchandise in another EU country, taxable
		3349 Cost of merchandise without input tax deduction			3559 Tax-exempt imports
		AV 3400 Cost of merchandise, 19% input -09 tax R 3410 -19		U	AV 3560 Merchandise from a VAT warehouse, section 13a UStG, 7% input tax and 7% VAT
	U	AV 3420 Intra-European Union acquisitions, 7% input tax and 7% VAT			R 3561 -64
	U	AV 3425 Intra-European Union acquisitions, 19% input tax and 19% VAT		U	AV 3565 Merchandise from a VAT warehouse, section 13a UStG, 19% input tax and 19% VAT
	U	AV 3430 Intra-European Union acquisitions, no input tax and 7% VAT R 3431 -34			R 3566 -69
	U	AV 3435 Intra-European Union acquisitions, no input tax and 19% VAT R 3436 -39			3600 Non-deductible input tax
	U	AV 3440 Intra-European Union acquisition of new vehicles from supplier without VAT identification number, 19% input tax and 19% VAT			3610 Non-deductible input tax, 7% R 3620 -29
					R 3650 -59
					3660 Non-deductible input tax, 19% 3700 Trade discounts
					3701 Trade discounts on cost of raw materials, consumables and supplies
					AV 3710 Trade discounts, 7% input tax -11
					R 3712 -13
					AV 3714 Trade discounts on cost of raw materials, consumables and supplies, 7% input tax
					AV 3715 Trade discounts on cost of raw materials, consumables and supplies, 19% input tax
				U	R 3716
					AV 3717 Trade discounts on cost of raw materials, consumables and supplies, intra-EU acquisitions, 7% input tax and 7% VAT
				U	AV 3718 Trade discounts on cost of raw materials, consumables and supplies, intra-EU acquisitions, 19% input tax and 19% VAT
					R 3719

Balance sheet / profit and lost item	Program linkage	3 Incoming goods and inventories	Balance sheet / profit and lost item	Program linkage	3 Incoming goods and inventories
Cost of raw materials, consumables and supplies, and of purchased merchandise		AV 3720 Trade discounts, 19% input tax -21	Cost of raw materials, consumables and supplies, and of purchased merchandise		3753 Volume discounts received on cost of raw materials, consumables and supplies
		R 3722			AV 3754 Volume discounts received on cost of raw materials, consumables and supplies, 7% input tax
	U	R 3723			AV 3755 Volume discounts received on cost of raw materials, consumables and supplies, 19% input tax
		AV 3724 Trade discounts on intra-European Union acquisitions, 7% input tax and 7% VAT			R 3756 -59
	U	AV 3725 Trade discounts on intra-European Union acquisitions, 19% input tax and 19% VAT			AV 3760 Volume discounts received, -61 19% input tax
		R 3726			R 3762 -68
		R 3727 -29			3769 Volume discounts received
		S/AV 3730 Cash discounts received			3770 Rebates received
		S/AV 3731 Cash discounts received, 7% input tax			AV 3780 Rebates received, 7% input tax -81
		R 3732			R 3782
		S/AV 3733 Cash discounts received on cost of raw materials, consumables and supplies			3783 Rebates received on cost of raw materials, consumables and supplies
		S/AV 3734 Cash discounts received on cost of raw materials, consumables and supplies, 7% input tax			AV 3784 Rebates received on cost of raw materials, consumables and supplies, 7% input tax
		R 3735			AV 3785 Rebates received on cost of raw materials, consumables and supplies, 19% input tax
		S/AV 3736 Cash discounts received, 19% input tax			R 3786 -87
		R 3737			S/AV 3788 Cash discounts received on cost of raw materials, consumables and supplies, 10.7% input tax
		S/AV 3738 Cash discounts received on cost of raw materials, consumables and supplies, 19% input tax			R 3789
		R 3739 -40			AV 3790 Rebates received, 19% input tax -91
	U	S/AV 3741 Cash discounts received on cost of raw materials, consumables and supplies, taxable intra-European Union acquisitions, 19% input tax and 19% VAT		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
		R 3742			U
	U	S/AV 3743 Cash discounts received on cost of raw materials, consumables and supplies, taxable intra-European Union acquisitions, 7% input tax and 7% VAT			AV 3793 Cash discounts received on purchase of merchandise as last purchaser in a triangular transaction, 19% input tax and 19% VAT
		S/AV 3744 Cash discounts received on raw materials, consumables and supplies, taxable intra-European Union acquisitions			S/AV 3794 Cash discounts received, 5.5% input tax
		S/AV 3745 Cash discounts received on taxable intra-European Union acquisitions			R 3795
	U	S/AV 3746 Cash discounts received on taxable intra-European Union acquisitions, 7% input tax and 7% VAT			S/AV 3796 Cash discounts received, 10.7% input tax
		R 3747			R 3797
	U	S/AV 3748 Cash discounts received on taxable intra-European Union acquisitions, 19% input tax and 19% VAT			S/AV 3798 Cash discounts received on cost of raw materials, consumables and supplies, 5.5% input tax
		R 3749			R 3799
		AV 3750 Volume discounts received, 7% -51 input tax			3800 Delivery costs
		R 3752			3830 Empties
					3850 Customs and import duties
					3950 Changes in inventories of purchased merchandise

Balance sheet / profit and lost item	Program linkage	3 Incoming goods and inventories	Balance sheet / profit and lost item	Program linkage	3 Incoming goods and inventories
Cost of raw materials, consumables and supplies, and of purchased merchandise		3955 Changes in inventories of raw materials, consumables and supplies			
Raw materials, consumables and supplies		3960 Changes in inventories of raw materials, consumables and supplies, and of purchased merchandise			
Finished goods and merchandise		3970 Inventories of raw materials, consumables and supplies			
Cost of raw materials, consumables and supplies, and of purchased merchandise		3980 Merchandise inventories			
		3990 Allocated material costs (contra account 4000-99)			

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

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	4229 Remuneration of partners for lease of their immovable property, section 15 EStG (corresponds to special business income)	Other operating expenses		4632 Flat-rate taxes on gifts and non-cash benefits, deductible
		4230 Heating		GK	4635 Gifts, non-deductible, without s. 37b EStG
		4240 Gas, electricity, water		GK	4636 Gifts, non-deductible, with s. 37b EStG
		4250 Cleaning		GK	4637 Flat-rate taxes on non-cash benefits and gifts, non-deductible
		4260 Maintenance of operating premises			4638 Gifts used exclusively for operating purposes
		4270 Levies for real property used for operating purposes			4639 Non-cash benefits, with s. 37b EStG
		4280 Other occupancy costs			4640 Corporate hospitality expenses
		4288 Expenses for home office (deductible portion)			4650 Entertainment expenses
	G	4289 Expenses for home office (non-deductible portion)			4651 Other business expenses with limited deductibility (deductible portion)
		4290 Real estate expenses, operating		GK	4652 Other business expenses with limited deductibility (non-deductible portion)
		4300 Non-deductible input tax			4653 Small gifts
		4301 Non-deductible input tax, 7%			4654 Non-deductible entertainment expenses
		R 4304 -05		GK	4655 Non-deductible business expenses from advertising and corporate hospitality expenses
		4306 Non-deductible input tax, 19%		GK	4660 Employee travel expenses
Taxes on income	GK	4320 Trade tax		GK	4663 Employee travel expenses, cost of travel
Other taxes		4340 Other taxes			4664 Employee travel expenses, additional subsistence costs
		4350 Excise taxes (other taxes)			4666 Employee travel expenses, accommodation costs
		4355 Eco tax			R 4667
Other operating expenses		4360 Insurance premiums			4668 Employee mileage reimbursement
		4366 Building insurance			4670 Business owner travel expenses
		4370 Net insurance premium for future pension benefit liability			4672 Business owner travel expenses (non-deductible portion)
		4380 Contributions		G	4673 Business owner travel expenses, cost of travel
		4390 Other levies			4674 Business owner travel expenses, additional subsistence costs
		4396 Tax-deductible late filing penalties and administrative fines			R 4675
	GK	4397 Non-tax deductible late filing penalties and administrative fines			4676 Business owner travel expenses, accommodation costs and incidental travel expenses
		4400 (free text)			R 4677
		4500 Vehicle expenses			4678 Travel between home and workplace and travel to family home (deductible portion)
Other taxes		4510 Motor vehicle tax			4679 Travel between home and workplace and travel to family home (non-deductible portion)
Other operating expenses		4520 Motor vehicle insurance			4680 Travel between home and workplace and travel to family home (credit balance)
		4530 Current motor vehicle operating costs			4681 Additional subsistence expenses in connection with maintaining two residences (business owner)
		4540 Motor vehicle repairs			R 4685
	GK	4550 Garage rent			4700 Selling and distribution expenses
		4560 Road tolls			4710 Packaging materials
	GK	4570 Operating leases (motor vehicles)			4730 Outgoing freight
		4575 Leasing expenses for electric vehicles that must be added back under trade tax law		G	
		4580 Other motor vehicle expenses			
		4590 Motor vehicle expenses for private vehicles used for business purposes			
		4595 Third-party vehicle expenses			
		4600 Advertising expenses			
		4605 Giveaways			
		4630 Gifts, deductible, without s. 37b EStG			
		4631 Non-cash benefits to third parties, deductible, s. 37b EStG			

Balance sheet / profit and lost item	Program linkage	4 Operating expenses	Balance sheet / profit and lost item	Program linkage	4 Operating expenses	
Other operating expenses		4750 Transport insurance	Of non-current intangible assets and property, plant and equipment	[SB]	4854 Reduction in cost in accordance with section 7g(2) EStG (for motor vehicles)	
		4760 Selling commissions				4855 Immediate write-off of low-value assets
		4780 Third-party services (distribution)				4856 Accelerated tax depreciation under section 7b EStG (new rental housing)
		4790 Warranty expenses			[SB]	4860 Depreciation and amortisation of capitalised low-value assets
		4800 Repairs and maintenance of technical equipment and machinery				4862 Write-downs of assets (collective item)
		4801 Building repairs and maintenance				4865 Write-downs of capitalised low-value assets
		4805 Repairs and maintenance of other equipment, operating and office equipment				4866 Write-downs of long-term financial assets (not permanent)
		4806 Hardware and software maintenance expenses			[HB]	
		4808 Addition to provision for internal expenses		Depreciation and amortization of financial assets and marketable securities		4870 Write-downs of long-term financial assets (permanent)
		4809 Other repairs and maintenance				
	GK	4810 Operating leases movable assets for technical equipment and machinery			GK	4872 Expenses due to share of loss of industrial and independent partnerships, s. 8 GewStG or s. 18 EStG 8)
		4815 Finance leases			GK	4873 Write-downs of long-term financial assets due to section 6b EStG reserve, section 3 no. 40 EStG/section 8b(3) KStG
					GK	4874 Write-downs of long-term financial assets due to section 6b EStG reserve
Of non-current intangible assets and property, plant and equipment		4822 Amortisation of intangible fixed assets		[SB]	4875 Write-downs of securities classified as current assets	
	[HB]	4823 Amortisation of internally generated intangible fixed assets			4876 Write-downs of securities classified as current assets, section 3 no. 40 EStG/section 8b(3) KStG	
		4824 Goodwill amortisation and write-downs		[SB]	4877 Write-downs of long-term financial assets - affiliated companies	
		4825 Goodwill write-downs			4878 Write-downs of securities classified as current assets - affiliated companies	
	[HB]	4826 Write-downs of intangible fixed assets			4880 Write-downs of other current assets (if unusually high)	
		4827 Write-downs of internally generated intangible fixed assets		GK		
		4830 Depreciation of tangible fixed assets (excluding depreciation of motor vehicles and buildings)			4882 Write-downs of current assets due to tax rules (unusually high)	
		4831 Depreciation of buildings			4886 Write-downs of current assets excluding inventories and securities classified as current assets (normal amount)	
		4832 Depreciation of motor vehicles			4887 Write-downs of current assets due to tax reasons, excluding inventories and securities classified as current assets (normal amount)	
		4833 Depreciation of share of building attributable to home office			4892 Write-downs of raw materials, consumables and supplies/merchandise (if unusually high)	
		4840 Write-downs of tangible fixed assets	Of current assets, to the extent that these exceed normal depreciation and amortisation		4893 Write-downs of finished goods and work in progress (if unusually high)	
		4841 Write-downs for extraordinary technical and economic wear and tear of buildings		[SB]		
		4842 Write-downs for extraordinary technical and economic wear and tear of motor vehicles	Other operating expenses			
		4843 Write-downs for extraordinary technical and economic wear and tear of other assets		[SB]		
	[SB]	4850 Write-downs of tangible fixed assets due to special tax rules				
	[SB]	4851 Accelerated tax depreciation, s. 7g(5) EStG (excluding motor vehicles)				
	[SB]	4852 Accelerated tax depreciation, s. 7g(5) EStG (motor vehicles)	Of current assets, to the extent that these exceed normal depreciation and amortisation			
	[SB]	4853 Reduction in cost in accordance with section 7g(2) EStG (excl. motor vehicles)				

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

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



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

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

Balance sheet / profit and lost item	Program linkage	8 Revenues	Balance sheet / profit and lost item	Program linkage	8 Revenues
Sales		8000 (free text)	Sales	U	AM 8335 Revenue from supplies of mobile telephony devices, tablet computers, game consoles and integrated circuits for which the recipient bears VAT under s. 13b UStG
	U	AM 8100 Tax-exempt sales, section 4 no. -04 8 ff. UStG			
	U	AM 8105 Tax-exempt sales under section 4 no. 12 UStG (rental and leasing)		U	AM 8336 Revenue from other services taxable in another EU country, for which the recipient bears tax liability
	U	AM 8110 Other tax-exempt sales, domestic			
	U	AM 8120 Tax-exempt sales, section 4 no. 1a UStG		U	AM 8337 Revenue from services for which the recipient bears the tax liability under section 13b UStG
	U	AM 8125 Tax-exempt intra-European Union deliveries, section 4 no. 1b UStG			
		R 8128		U	AM 8338 Revenue from services taxable in a third country, not subject to domestic taxation
	U	AM 8130 Deliveries by first purchaser in triangular transactions (EU), section 25 b(2) UStG		U	AM 8339 Revenue from services taxable in another EU country, not subject to domestic taxation
	U	AM 8135 Tax-exempt intra-European Union deliveries of new vehicles to purchasers without VAT identification number		U	AM 8340 Revenue, 16% VAT
	U	AM 8140 Tax-exempt offshore sales, etc.		U	AM 8400 Revenue, 19% VAT
	U	AM 8150 Other tax-exempt sales (e.g. section 4 nos. 2-7 UStG)			-09
	U	AM 8160 Tax-exempt sales without input tax deduction, part of total sales, section 4 UStG		U	AM 8410 Revenue, 19% VAT
					R 8411
					-48
	U	AM 8165 Tax-exempt sales without input tax deduction, part of total sales		U	AM 8449 Revenue from electronic services subject to domestic taxation, 19% VAT
		8190 Revenue taxed at average rates under section 24 UStG			8499 Incidental income (related to purchases)
	U	AM 8191 Revenue, ss. 25 and 25a UStG, 19% VAT			8500 Special business income, remuneration for work performed
		R 8192			8501 Special business income, rental/lease income
		8193 Revenue, ss. 25 and 25a UStG, no VAT			8502 Special business income, interest income
	U	AM 8194 Revenue from travel services, s. 25(2) UStG, tax-exempt			8503 Special business income, liability compensation
	U	8195 Revenue of VAT-exempt small business as defined by section 19(1) UStG			8504 Special business income, pension payments
	U	AM 8196 Revenue from gaming machines, 19% VAT			8505 Special business income, other special business income
		R 8197			8510 Commission revenue
		-98			R 8511
		8200 Revenue	Sales		-13
	U	AM 8300 Revenue, 7% VAT			
		-09		U	AM 8514 Tax-exempt commission revenue, section 4 no. 8 ff. UStG
	U	AM 8310 Revenue from intra-European Union supplies of goods and services subject to domestic taxation, 7% VAT		U	AM 8515 Tax-exempt commission revenue, section 4 no. 5 UStG
	U	AM 8315 Revenue from intra-European Union supplies of goods and services subject to domestic taxation, 19% VAT		U	AM 8516 Commission revenue, 7% VAT
		-19			R 8517
					-18
		8320 Revenue from supplies of goods and services taxable in another EU country		U	AM 8519 Commission revenue, 19% VAT
		R 8330			8520 Revenue from waste recycling
	U	8331 Revenue from taxable electronic services in another EU country			8540 Revenue from empties
		R 8332			8570 Other income from commissions, licences and patents
		-34			R 8571
					-73
				U	AM 8574 Other income from commissions, licences and patents, tax-exempt, s. 4(8) ff. UStG

Balance sheet / profit and lost item	Program linkage	8 Revenues	Balance sheet / profit and lost item	Program linkage	8 Revenues	
Sales	U	AM 8575 Other income from commissions, licences and patents, tax-exempt, s. 4(5) UStG	Other interest and similar income		8660 Revenue from interest and discount charges from affiliated companies	
	U	AM 8576 Other income from commissions, licences and patents, 7% VAT	Sales	U	8700 Sales allowances	
		R 8577 -78		U	AM 8701 Sales allowances on tax-exempt sales under section 4 no. 8 ff. UStG	
	U	AM 8579 Other income from commissions, licences and patents, 19% VAT		U	AM 8702 Sales allowances on tax-exempt sales under section 4 no. 2-7 UStG	
	EUR	8580 Statistical account, revenue at general VAT rate (cash basis accounting)		U	AM 8703 Sales allowances on other tax-exempt sales without input tax deduction	
	EUR	8581 Statistical account, revenue at reduced VAT rate (cash basis accounting)		U	AM 8704 Sales allowances on other tax-exempt sales with input tax deduction	
	EUR	8582 Statistical account, tax-exempt and untaxed revenue (cash basis accounting)		U	AM 8705 Sales allowances on tax-exempt sales under section 4 no. 1a UStG	
	EUR	8589 Contra account 8580-8582 if revenue is classified by tax rates (cash basis accounting)		U	AM 8706 Reductions in revenue for tax-free intra-community triangular transactions as per Sect. 25b (2, 4) of the German VAT Act (UStG)	
		8590 Allocated other non-cash benefits (excluding goods)		U	AM 8710 Sales allowances, 7% VAT	
	Other operating income	U		AM 8591 Non-cash benefits, 7% VAT (goods)		
		R 8594		U	AM 8720 Sales allowances, 19% VAT	-21
U		AM 8595 Non-cash benefits, 19% VAT (goods)			R 8722	
		R 8596 -97	U	R 8723		
		8600 Other regular operating revenue	U	AM 8724 Sales allowances on tax-exempt intra-European Union deliveries		
		8603 Other operating income	U	AM 8725 Sales allowances on intra-European Union supplies of goods and services subject to domestic taxation, 7% VAT		
		8604 Reimbursed input tax, other countries	U	AM 8726 Sales allowances on intra-European Union supplies of goods and services subject to domestic taxation, 19% VAT		
		8605 Other regular operating income			8727 Sales allowances on supplies of goods and services taxable in another EU country	
		8606 Other operating income from affiliated companies			R 8728	
Sales			8607 Other incidental income			R 8729
Other operating income	U	AM 8609 Other regular operating income tax-exempt, section 4 no. 8 ff UStG			S/AM 8730 Cash discounts granted	
		8610 Allocated other non-cash benefits	U	S/AM 8731 Cash discounts granted, 7% VAT	R 8732 -35	
	U	AM 8611 Allocated other non-cash benefits from provision of car, 19% VAT	U	S/AM 8736 Cash discounts granted, 19% VAT		
		R 8612	U	R 8737		
	U	AM 8613 Allocated other non-cash benefits, 19% VAT	U	S/AM 8738 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		
		8614 Allocated other non-cash benefits, no VAT	U	S/AM 8741 Cash discounts granted for goods and services for which the recipient bears the tax liability under section 13b UStG		
	U	AM 8625 Other regular operating income tax-exempt, e.g. section 4 nos. 2-7 UStG	U	S/AM 8742 Cash discounts granted on revenue from other services taxable in another EU country, for which the recipient bears tax liability		
		-29				
	U	AM 8630 Other regular operating income, 7% VAT				
		-34				
	R 8635 -39					
U	AM 8640 Other regular operating income, 19% VAT					
	-44					
	R 8645 -48					
U	AM 8649 Other regular operating income, 16% VAT					
	-48					
Other interest and similar income		8650 Revenue from interest and discount charges				

Balance sheet / profit and lost item	Program linkage	8 Revenues	Balance sheet / profit and lost item	Program linkage	8 Revenues
Sales	U	S/AM 8743 Sales discounts granted on tax-exempt intra-European Union deliveries, section 4 no. 1b UStG R 8744	Other operating income	U	AM 8828 Revenue from sales of tangible fixed assets, tax-exempt, section 4 no. 1b UStG (book gain)
		S/AM 8745 Cash discounts granted on intra-European Union supplies of goods and services subject to domestic taxation			8829 Revenue from sales of tangible fixed assets (book gain)
	U	S/AM 8746 Cash discounts granted on intra-European Union supplies of goods and services subject to domestic taxation, 7% VAT R 8747		GK	R 8830 -36
		S/AM 8748 Cash discounts granted on intra-European Union supplies of goods and services subject to domestic taxation, 19% VAT R 8749			8837 Revenue from sales of intangible fixed assets (book gain)
	U	AM 8750 Volume discounts granted, 7% VAT R 8752 -59		EÜR	U AM 8850 Revenue from sales of current assets, 19% VAT, section 4(3) sentence 4 EStG
		AM 8760 Volume discounts granted, 19% VAT R 8762 -68			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	8769 Volume discounts granted 8770 Rebates granted		EÜR	UGK AM 8852 Revenue from sales of current assets, VAT-exempt, section 4 no. 8 ff UStG in conjunction with section 4(3) sentence 4 EStG, section 3 no. 40 EStG/section 8b(2) KStG
		AM 8780 Rebates granted, 7% VAT R 8782 -89			EÜR
	U	AM 8790 Rebates granted, 19% VAT R 8792 -99	Other operating income		8900 Non-cash withdrawals
		8800 Revenue from sales of tangible fixed assets (book loss)			8905 Withdrawal of items, no VAT
Other operating expenses	U	AM 8801 Revenue from sales of tangible fixed assets, 19% VAT (book loss)			8906 Use of items for non-business purposes, no VAT
		AM 8807 Revenue from sales of tangible fixed assets, tax-exempt, section 4 no. 1a UStG (book loss)			R 8908 -09
	U	AM 8808 Revenue from sales of tangible fixed assets, tax-exempt, section 4 no. 1b UStG (book loss) R 8809 -16			U AM 8910 Withdrawal by business owner -13 for non-business purposes (goods), 19% VAT
		8817 Revenue from sales of intangible fixed assets (book loss)			R 8914
	GK	8818 Revenue from sales of long-term financial assets (book loss)			U AM 8915 Withdrawal by business owner -16 for non-business purposes (goods), 7% VAT
		8819 Revenue from sales of long-term financial assets, section 3 no. 40 EStG/section 8b(3) KStG (book loss)			U AM 8917 Withdrawal by business owner for non-business purposes (goods), 7% VAT
Other operating income	U	AM 8820 Revenue from sales of tangible fixed assets, 19% VAT (book gain) R 8826			8918 Use of items for non-business purposes, no VAT (use of telephone)
		AM 8827 Revenue from sales of tangible fixed assets, tax-exempt, section 4 no. 1a UStG (book gain)			8919 Withdrawal by business owner for non-business purposes (goods), no VAT
					U AM 8920 Use of items for non-business purposes, 19% VAT
					U AM 8921 Use of items for non-business purposes, 19% VAT (use of vehicles)
					U AM 8922 Use of items for non-business purposes, 19% VAT (use of telephone)
					R 8923
					8924 Use of items for non-business purposes, no VAT (use of vehicles)

Balance sheet / profit and lost item	Program linkage	8 Revenues	Balance sheet / profit and lost item	Program linkage	8 Revenues
Other operating income	U	AM 8925 Non-cash other services, 19% -27 VAT R 8928 8929 Non-cash other services, no VAT			
	U	AM 8930 Use of items for non-business purposes, 7% VAT			
	U	AM 8931 Use of items for non-business purposes, 7% VAT			
	U	AM 8932 Non-cash other services, 7% VAT			
	U	AM 8933 Non-cash other services, 7% VAT R 8934			
	U	AM 8935 Non-cash benefits, 19% VAT -37 R 8938 8939 Non-cash benefits, no VAT			
	U	AM 8940 Non-cash benefits (goods), -43 19% VAT R 8944			
	U	AM 8945 Non-cash benefits (goods), 7% -46 VAT			
	U	AM 8947 Non-cash benefits (goods), 7% VAT R 8948 8949 Non-cash benefits (goods), no VAT			
Sales		8950 Untaxed sales (internal sales) 8955 VAT reimbursements, e.g. under s. 24 UStG 8959 Taxes directly related to sales			
Increase or decrease in finished goods inventories and work in progress		8960 Inventory changes – unfinished goods  8970 Inventory changes – services in progress			
Increase or reduction in inventory of construction work in progress		8975 Inventory changes – construction contracts in progress			
Increase or reduction in inventory of audit work in progress		8977 Inventory changes – orders in progress			
Increase or decrease in finished goods inventories and work in progress		8980 Inventory changes – finished goods			
Other own work capitalised		8990 Other own work capitalised			
	GK	8994 Other own work capitalised (borrowing costs attributable to cost of sales)			
	HB	8995 Own work capitalised to produce internally generated intangible fixed assets			

Balance sheet / profit and lost item	Program linkage	9 Carry-forward, Capital and Statistical Accounts	Balance sheet / profit and lost item	Program linkage	9 Carry-forward, Capital and Statistical Accounts
- "Other accounts" -		S 9000 Balances brought forward, G/L accounts	Capital shares of general partners	SB	F 9146 General partner variable capital - transfer of reserve under section 6b EStG
		F 9001 Balances brought forward	Capital share of limited partners	SB	F 9147 Limited partner variable capital - transfer of reserve under section 6b EStG
		S 9008 Balances brought forward, receivables	Other equity and liabilities		R 9148 -49
		S 9009 Balances brought forward, payables	Capital shares of general partners		F 9150 Fixed capital - other capital account adjustments, general partner
		F 9050 Open items, 2020			F 9151 Variable capital - other capital account adjustments, general partner
		R 9051 -59			F 9152 Accumulated loss carryforward account - other capital account adjustments, general partner
		R 9060	Uncalled outstanding contributions		F 9153 Capital account III - other capital account adjustments, general partner
		R 9069			F 9154 Unpaid uncalled contributions to general partner capital - other capital account adjustments, general partner
		F 9070 Open items, 2000	Capital shares of general partners		F 9155 Allocation account for call obligations - other capital account adjustments, general partner
		F 9071 Open items, 2001			R 9156
		F 9072 Open items, 2002			F 9157 Private taxes, capital gains tax (general partner) equity
		F 9073 Open items, 2003			F 9158 Private taxes, solidarity surcharge (general partner) equity
		F 9074 Open items, 2004			F 9159 Private taxes, church tax (general partner) equity
		F 9075 Open items, 2005			F 9160 Limited partner capital - other capital account adjustments, limited partner
		F 9076 Open items, 2006			F 9161 Variable capital - other capital account adjustments, limited partner
		F 9077 Open items, 2007			F 9162 Loss adjustment account - other capital account adjustments, limited partner
		F 9078 Open items, 2008			F 9163 Capital account III - other capital account adjustments, limited partner
		F 9079 Open items, 2009			F 9164 Unpaid uncalled contributions to limited partner capital - other capital account adjustments, limited partner
		F 9080 Open items, 2010			F 9165 Allocation account for call obligations - other capital account adjustments, limited partner
		F 9081 Open items, 2011			R 9166
		F 9082 Open items, 2012			F 9167 Private taxes, capital gains tax (limited partner), equity
		F 9083 Open items, 2013			F 9168 Private taxes, solidarity surcharge (limited partner), equity
		F 9084 Open items, 2014			F 9169 Private taxes, church tax (limited partner), equity
		F 9085 Open items, 2015			F 9170 Fixed capital - transfers, general partner
		F 9086 Open items, 2016			F 9171 Variable capital - transfers, general partner
		F 9087 Open items, 2017			
		F 9088 Open items, 2018			
		F 9089 Open items, 2019			
		F 9090 Aggregate carryforwards account	Capital share of limited partners		
		R 9091			
		R 9092 -98			
		F 9101 Selling days	Uncalled outstanding contributions		
		F 9102 Number of cash customers			
		F 9103 Number of employees	Capital share of limited partners		
		F 9104 Unpaid persons			
		F 9105 Sales staff			
		F 9106 Business premises m2			
		F 9107 Sales area m2			
		F 9116 Number of invoices			
		F 9117 Number of credit customers, monthly			
		F 9118 Number of credit customers, cumulative			
		9120 Expansion investments			
		F 9130 .	Other equity and liabilities		
		F 9131 .			
		9135 Orders received in financial year	Capital share of limited partners		
		9140 Order books			
Capital share of limited partners		F 9141 Limited partner variable capital			
		F 9142 Variable capital - limited partner share			
Collective item for allowable income taxes		9143 Private taxes, capital gains tax (compound item)	Capital shares of general partners		
		9144 Private taxes, solidarity surcharge (compound item)			
		9145 Private taxes, church tax (compound item)			

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



Balance sheet / profit and lost item	Program linkage	9 Carry-forward, Capital and Statistical Accounts	Balance sheet / profit and lost item	Program linkage	9 Carry-forward, Capital and Statistical Accounts
	<input type="checkbox"/> EUR	9288 Dunning fees for postings via receivables, section 4(3) EStG	Capital share of limited partners		R 9441 -49
	<input type="checkbox"/> EUR	9289 Contra account for 9287 and 9288			F 9450 Extraordinary expenses, lp R 9451 -59
- "Other accounts" -		9290 Statistical account for tax-exempt out-of-pocket expenses			F 9460 Real estate expenses, lp R 9461 -69
Accounts payable		9291 Contra account for 9290			F 9470 Income from real estate, lp R 9471 -79
Other liabilities		9292 Statistical account for third-party funds			F 9480 Non-cash withdrawals, lp R 9481 -89
Contributions by silent partners	GK	9293 Contra account for 9292			F 9490 Private contributions, lp R 9491 -99
General asset-side tax adjustment item	<input type="checkbox"/> SB	9295 Contributions by silent partners			F 9500 Allocation to account 0900, limited partner R 9501 -09
- "Other accounts" -		9297 Tax adjustment item			F 9510 Allocation to account 0910, limited partner R 9511 -19
		F 9300 Statistical accounts for balance sheet/ management accounting ratios and indicators			F 9520 Allocation to account 0920, limited partner  R 9521 -29
		F 9326 Statistical accounts for balance sheet/ management accounting ratios and indicators	Liabilities to limited partners or Receivables to limited and atypical silent partners	<input type="checkbox"/> HB	F 9530 Allocation to account 9950, limited partner  R 9531 -39
		F 9346 Statistical accounts for balance sheet/ management accounting ratios and indicators			F 9540 Allocation to account 9930, general partner  R 9541 -49
		F 9357 Statistical accounts for balance sheet/ management accounting ratios and indicators	called up, outstanding capital contributions from limited partners	<input type="checkbox"/> HB	F 9550 Allocation to account 9810, general partner R 9551 -59
		F 9365 Statistical accounts for balance sheet/ management accounting ratios and indicators			F 9560 Allocation to account 9820, general partner R 9561 -69
		F 9371 Statistical accounts for balance sheet/ management accounting ratios and indicators	called up, outstanding capital contributions from general partners	<input type="checkbox"/> HB	F 9570 Allocation to account 0870, general partner R 9571 -79
		9390 Account for special accounting standards (values 1)			F 9580 Allocation to account 0880, general partner R 9581 -89
		9391 Account for special accounting standards (values 2)	Capital shares of general partners		F 9590 Allocation to account 0890, general partner  R 9591 -99
		9392 Account for special accounting standards (values 3)			F 9600 Name of partner, general partner
		9393 Account for special accounting standards (values 4)			
		9394 Contra account for special accounting standards (values)			
		F 9395 Account for special accounting standards (quantity 1)	Liabilities to general partners or Receivables to general partners	<input type="checkbox"/> HB	
		F 9396 Account for special accounting standards (quantity 2)			
		F 9397 Account for special accounting standards (quantity 3)			
		F 9398 Account for special accounting standards (quantity 4)	Credit to capital accounts or Appropriation of Income		
		F 9399 Contra account for special accounting standards (quantity)			
Capital share of limited partners		F 9400 Private withdrawals, general, lp  R 9401 -09 F 9410 Private taxes, lp R 9411 -19 F 9420 Special personal deductions, partly deductible, lp R 9421 -29 F 9430 Special personal deductions, fully deductible, lp R 9431 -39 F 9440 Non-cash benefits, donations, lp			

Balance sheet / profit and lost item	Program linkage	9 Carry-forward, Capital and Statistical Accounts	Balance sheet / profit and lost item	Program linkage	9 Carry-forward, Capital and Statistical Accounts
Credit to capital accounts or Appropriation of Income		R 9601 -09	Capital share of limited partners		F 9780 Allocation to account 9840, limited partner
		F 9610 Remuneration of work performed, general partner	Credit to capital accounts or Appropriation of Income	R 9781 -89	F 9790 Remaining allocation, limited partner
		R 9611 -19	- "Other accounts" -	R 9791 -99	R 9800
		F 9620 Management bonus, general partner	Reserves	R 9802 Collectively held reserves - other capital account adjustments	F 9803 Retained profits/ accumulated losses brought forward - other capital account adjustments
		R 9621 -29	Profit/loss carryforward before appropriation	F 9804 Collectively held reserves - transfers	F 9805 Retained profits/ accumulated losses brought forward - transfers
		F 9630 Loan interest, general partner	Reserves	F 9806 Attributable share of net income/net loss for financial year - per partner	F 9807 Attributable share of net retained profits/net accumulated losses - per partner
		R 9631 -39	Profit/loss carryforward before appropriation	F 9808 Contra account for attributable share of net income/net loss for financial year	F 9809 Contra account for attributable share of net retained profits/net accumulated losses
		F 9640 Transfer for use, general partner	- "Other accounts" -	F 9810 Capital accounts III, gp	R 9811 -19
		R 9641 -49	Capital shares of general partners	F 9820 Accumulated loss carryforward account, gp	R 9821 -29
		F 9650 Other remuneration, general partner	Capital share of limited partners	R 9822 Allocation account for call obligations, gp	R 9831 -39
		R 9651 -59	Call obligations of general partners arising from share of loss not covered by capital contributions	F 9840 Capital accounts III, lp	R 9841 -49
		F 9660 Other remuneration, general partner	Call obligations of limited partners arising from share of loss not covered by capital contributions	F 9850 Allocation account for call obligations, lp	R 9851 -59
		R 9661 -69	Capital share of limited partners	F 9860 Call obligations of general partners, gp	R 9861 -69
		F 9670 Other remuneration, general 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 9871 -79
		R 9671 -79	Capital shares of general partners	R 9881 -19	F 9890 Accumulated loss carryforward account, gp
		F 9680 Other remuneration, general partner	Capital share of limited partners	R 9891 -29	F 9900 Allocation account for call obligations, gp
		R 9681 -89	Call obligations of general partners arising from share of loss not covered by capital contributions	R 9901 -39	R 9902 Allocation account for call obligations, lp
		F 9690 Residual allocation, general partner	Call obligations of limited partners arising from share of loss not covered by capital contributions	R 9903 -49	R 9904 Allocation account for call obligations, lp
		R 9691 -99	Capital share of limited partners	R 9905 -59	R 9906 Allocation account for call obligations, lp
		F 9700 Name of partner, limited partner	Call obligations of general partners arising from share of loss not covered by capital contributions	R 9907 -69	R 9908 Allocation account for call obligations, lp
		R 9701 -09	Capital share of limited partners	R 9909 -79	R 9910 Allocation account for call obligations, lp
		F 9710 Remuneration of work performed, limited partner	Call obligations of general partners arising from share of loss not covered by capital contributions	R 9911 -89	R 9912 Allocation account for call obligations, lp
		R 9711 -19	Capital share of limited partners	R 9913 -99	R 9914 Allocation account for call obligations, lp
		F 9720 Management bonus, limited partner	Call obligations of general partners arising from share of loss not covered by capital contributions	R 9915 -09	R 9916 Allocation account for call obligations, lp
		R 9721 -29	Capital share of limited partners	R 9917 -19	R 9918 Allocation account for call obligations, lp
		F 9730 Loan interest, limited partner	Call obligations of general partners arising from share of loss not covered by capital contributions	R 9919 -29	R 9920 Allocation account for call obligations, lp
		R 9731 -39	Capital share of limited partners	R 9921 -39	R 9922 Allocation account for call obligations, lp
		F 9740 Transfer for use, limited partner	Call obligations of general partners arising from share of loss not covered by capital contributions	R 9923 -49	R 9924 Allocation account for call obligations, lp
		R 9741 -49	Capital share of limited partners	R 9925 -59	R 9926 Allocation account for call obligations, lp
		F 9750 Other remuneration, limited partner	Call obligations of general partners arising from share of loss not covered by capital contributions	R 9927 -69	R 9928 Allocation account for call obligations, lp
		R 9751 -59	Capital share of limited partners	R 9929 -79	R 9929 Allocation account for call obligations, lp
F 9760 Other remuneration, limited partner	Call obligations of general partners arising from share of loss not covered by capital contributions	R 9930 -89	R 9930 Allocation account for call obligations, lp		
R 9761 -69	Capital share of limited partners	R 9931 -99	R 9931 Allocation account for call obligations, lp		
F 9770 Other remuneration, limited partner	Call obligations of general partners arising from share of loss not covered by capital contributions	R 9932 -09	R 9932 Allocation account for call obligations, lp		
R 9771 -79	Capital share of limited partners	R 9933 -19	R 9933 Allocation account for call obligations, lp		

Balance sheet / profit and lost item	Program linkage	9 Carry-forward, Capital and Statistical Accounts	Balance sheet / profit and lost item	Program linkage	9 Carry-forward, Capital and Statistical Accounts
Special reserve for capitalised own shares		9880 Special reserve for capitalised own shares	- "Other accounts" -	[SB]	9919 Reversal of investment deduction section 7g (3), (4) EStG from three tax years ago, off-balance sheet
Withdrawals of general partners not covered by capital contributions		F 9883 Withdrawals by general partners not covered by capital contributions	Uncalled outstanding contributions		F 9920 Unpaid uncalled contributions to general partner capital, gp
Withdrawals of limited partners not covered by capital contributions		F 9884 Withdrawals by limited partners not covered by capital contributions	called up, outstanding capital contributions from general partners		R 9921 -29 F 9930 Unpaid called contributions to general partner capital, gp
Negative equity resulting from losses		F 9885 Allocation account for withdrawals by general partners not covered by capital contributions	Uncalled outstanding contributions		R 9931 -39 F 9940 Unpaid uncalled contributions to limited partner capital, lp
		F 9886 Allocation account for withdrawals by limited partners not covered by capital contributions	called up, outstanding capital contributions from limited partners		R 9941 -49 F 9950 Unpaid called contributions to limited partner capital, lp
- "Other accounts" -	[SB]	9887 Partners' tax expense	Accounts receivable		R 9951 -59 9960 Valuation adjustment, trade receivables
	[SB]	9889 Contra account for 9887	Other liabilities		9961 Valuation adjustment, other liabilities
	[SB]	9890 Statistical account for profit markup under sections 6b, 6c EStG (credit balance)	Cash-in-hand, central bank balances, bank balances and cheques		9962 Valuation adjustment, bank balances
	[SB]	9891 Statistical account for profit markup under sections 6b, 6c EStG (debit balance) - Contra account for 9890	Liabilities to financial institutions		9963 Valuation adjustment, liabilities to banks
Reserves	[EUR]	F 9892 Change of collectively held reserves (contributions/withdrawals)	Accounts payable		9964 Valuation adjustment, trade payables
	[EUR]	9893 VAT in receivables at general VAT rate (cash basis accounting)	Other assets		9965 Valuation adjustment, other assets
	[EUR]	9894 VAT in receivables at reduced VAT rate (cash basis accounting)	- "Other accounts" -	[SB]	9970 Investment deduction section 7g(1) EStG, off-balance sheet (debit balance)
	[EUR]	9895 Contra account 9893-9894 for allocation of VAT (cash basis accounting)		[SB]	9971 Investment deduction section 7g(1) EStG, off-balance sheet (credit balance) - contra account for 9970
	[EUR]	9896 Input tax in liabilities at general VAT rate (cash basis accounting)		[SB]	9972 Add-back of investment deduction section 7g (2) EStG from preceding tax year, off-balance sheet (credit balance)
	[EUR]	9897 Input tax in liabilities at reduced VAT rate (cash basis accounting)		[SB]	9973 Add-back of investment deduction section 7g (2) EStG from previous tax years, off-balance sheet (debit balance) - contra account for 9972, 9916, 9917
	[EUR]	9899 Contra account 9896-9897 for allocation of input tax (cash basis accounting)		[SB]	9974 Reversal of investment deduction section 7g (3), (4) EStG in preceding tax year
	[EUR]	9910 Contra account for reduction in withdrawals, section 4(4a) EStG		[SB]	9975 Reversal of investment deduction section 7g (3), (4) EStG in previous tax years - contra account for 9974, 9918, 9919
	[EUR]	9911 Reduction in withdrawals, section 4(4a) EStG (credit balance)		[SB]	9976 Non-deductible interest expenses under section 4h EStG (credit balance)
	[EUR]	9912 Increase in withdrawals, section 4(4a) EStG			
	[EUR]	9913 Contra account for increase in withdrawals, section 4(4a) EStG (credit balance)			
- "Other accounts" -	[SB]	9916 Add-back of investment deduction section 7g (2) EStG from two tax years ago, off-balance sheet (credit balance)			
	[SB]	9917 Add-back of investment deduction section 7g (2) EStG from three tax years ago, off-balance sheet (credit balance)			
	[SB]	9918 Reversal of investment deduction section 7g (3), (4) EStG from two tax years ago, off-balance sheet			

Balance sheet / profit and lost item	Program linkage	9 Carry-forward, Capital and Statistical Accounts	Balance sheet / profit and lost item	Program linkage	9 Carry-forward, Capital and Statistical Accounts
- "Other accounts" -	<input type="checkbox"/> SB  <input type="checkbox"/> SB G  <input type="checkbox"/> SB	9977 Non-deductible interest expenses under section 4h EStG (debit balance) - contra account for 9976  9978 Deductible interest expenses from prior years under section 4h EStG (debit balance)  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		9980 Allocation of debit entry to liability accounts			
Credit to capital accounts or Appropriation of Income		9981 Allocation account for allocation of debit entry to liability accounts			
Credit to liability accounts		9982 Allocation of credit entry to liability accounts			
Credit to capital accounts		9983 Allocation account for allocation of credit entry to liability accounts			
- "Other accounts" -	<input type="checkbox"/> HB GK  <input type="checkbox"/> 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  9985 Contra account for 9984 9986 Profit attributable to debt 9987 Retrospective restatement 9989 Contra account for 9986 - 9988 9990 Income of exceptional size or incidence 9991 Income (aperiodic) 9992 Income of exceptional size or incidence (aperiodic) 9993 Expenses of exceptional size or incidence 9994 Expenses (aperiodic) 9995 Expenses of exceptional size or incidence (aperiodic) 9998 Contra account for 9990-9997			