

Account Chart

Standard Chart of Accounts (SKR 04)

Valid for 2021



Balance sheet / Profit and lost item	Program linkage	0 Capital Assets Accounts	Balance sheet / Profit and lost item	Program linkage	0 Capital Assets Accounts
Uncalled contributions of general partners		F 0050 Unpaid uncalled contributions to general partner capital, gp			0215 Undeveloped land
called up, outstanding capital contributions from general partners		R 0051 -0059			0220 Land rights (heritable building rights, long-term occupancy rights)
Uncalled capital of limited partners		F 0060 Unpaid called contributions to general partner capital, gp			0225 Impaired land
called up, outstanding capital contributions from limited partners		R 0061 -0069			0229 Share of land attributable to home office
Unpaid and due shares in a cooperative		F 0070 Unpaid uncalled contributions to limited partner capital, lp			0230 Buildings on own land and land rights
Purchased concessions, industrial and similar rights and assets and licences in such rights and assets		R 0071 -0079			0235 Property values of own developed land
Internally generated intangible fixed assets	HB	F 0080 Unpaid called contributions to limited partner capital, lp			0240 Commercial buildings
	HB	R 0081 -0089			0250 Industrial buildings
	HB	0090 Unpaid and due shares in co-operatives			0260 Other buildings
	HB	0100 Purchased concessions, industrial and similar rights and assets, and licences in such rights and assets			0270 Garages
	HB	0110 Concessions			0280 Outdoor facilities
	HB	0120 Industrial rights			0285 Paved courtyards and other paved surfaces
		0130 Other rights and assets			0290 Fixtures in commercial and industrial buildings
		0135 Computer software			0300 Residential buildings
		0140 Licences in industrial and similar rights and assets			0305 Garages
		0143 Internally generated intangible fixed assets			0310 Outdoor facilities
		0144 Computer software			0315 Paved courtyards and other paved surfaces
		0145 Licences and franchise agreements			0320 Fixtures in residential buildings
		0146 Concessions and industrial rights			0329 Share of building attributable to home office
		0147 Recipes and formulas, processes, prototypes			0330 Buildings on third-party land
		0148 Intangible fixed assets under development			0340 Commercial buildings
		0150 Goodwill			0350 Industrial buildings
		0160 Merger surplus			0360 Residential buildings
		0170 Prepayments for intangible fixed assets			0370 Other buildings
		0179 Prepayments for goodwill			0380 Garages
		0200 Land, land rights and buildings, including buildings on third-party land			0390 Outdoor facilities
		0210 Land rights without buildings			0395 Paved courtyards and other paved surfaces
					0398 Fixtures in commercial and industrial buildings
					0400 Technical equipment and machinery
					0420 Technical equipment
					0440 Machinery
					0450 Transportation and similar systems
					0460 Machine tools
					0470 Operating facilities
					0500 Other equipment, operating and office equipment
					0510 Other equipment
					0520 Passenger cars
					0540 Heavy goods vehicles
					0560 Other transportation resources
					0620 Tools
					0630 Operating equipment
					0635 Office equipment
					0640 Shop fittings
					0650 Office fittings
					0660 Scaffolding and formwork materials
					0670 Low-value assets
					0675 Assets (collective item)
					0680 Leasehold improvements

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

Balance sheet / Profit and lost item	Program linkage	1 Current Assets Accounts	Balance sheet / Profit and lost item	Program linkage	1 Current Assets Accounts
Raw materials, consumables and supplies		1000 Inventories of raw materials, consumables and supplies			F 1231 – due within 1 year F 1232 – due after more than 1 year
Work in progress		1040 Work in progress (inventories)			F 1235 Bills receivable, eligible for discount with central bank
		1050 Unfinished goods			F 1240 Doubtful receivables
		1080 Services in progress			F 1241 – due within 1 year F 1245 – due after more than 1 year
Construction contracts in progress		1090 Construction contracts in progress			
Orders in progress		1095 Orders in progress	Accounts receivable		1246 Specific valuation allowances on receivables due within 1 year 1247 Specific valuation allowances on receivables due after more than 1 year 1248 Global valuation allowance on receivables due within 1 year 1249 Global valuation allowance on receivables due after more than 1 year
Finished goods and merchandise		1100 Finished goods and merchandise (inventories)			F 1250 Trade receivables from shareholders/partners
		1110 Finished goods (inventories)			
		1140 Merchandise inventories			
Prepayments (inventories)		1180 Prepayments for inventories			
		AV 1181 Prepayments, 7 % input tax			
		AV 1182 Prepayments, 5 % input tax			
		R 1183	Other receivables from shareholders or Other liabilities to shareholders or Liabilities to shareholders/partners or Other liabilities		
		AV 1184 Prepayments, 16 % input tax			
		R 1185			
		AV 1186 Prepayments, 19 % input tax			
Payments received on account of orders		1190 Payments received on account of orders (deducted from inventories on the face of the balance sheet)			F 1251 – due within 1 year F 1255 – due after more than 1 year
Accounts receivable or Other liabilities		S 1200 Trade receivables	Accounts receivable		1258 Contra account for other assets if posted via receivables account 1259 Contra account 1221-1229, 1240-1245, 1250-1257, 1270-1279, 1290-1297 if allocated to receivables account 1260 Receivables from affiliated companies
		F 1201 Trade receivables	Accounts receivable or Other liabilities		
		F 1210 Trade receivables, no separate receivables/payables accounting			
	SB	F 1215 Trade receivables at general VAT rate or of a VAT-exempt small business (cash basis accounting)	Receivables from affiliated companies or Liabilities to affiliated companies		
	SB	F 1216 Trade receivables at reduced VAT rate (cash basis accounting)			1261 – due within 1 year 1265 – due after more than 1 year
	SB	F 1217 Tax-exempt or untaxed trade receivables (cash basis accounting)			1266 Bills receivable from affiliated companies 1267 – due within 1 year 1268 – due after more than 1 year
	SB	F 1218 Trade receivables at average rates under section 24 UStG (cash basis accounting)			1269 Bills receivable from affiliated companies, eligible for discount with central bank
	SB	F 1219 Contra account 1215-1218 if receivables are classified by tax rates (cash basis accounting)			F 1270 Trade receivables from affiliated companies F 1271 – due within 1 year F 1275 – due after more than 1 year
	SB	F 1220 Receivables under section 11(1) sentence 2 EStG for section 4/3 EStG			1276 Valuation allowances on receivables from affiliated companies due within 1 year 1277 Valuation allowances on receivables from affiliated companies due after more than 1 year
Accounts receivable or Other liabilities		F 1221 Trade receivables, no separate receivables/payables accounting – due within 1 year	Receivables from affiliated companies		
		F 1225 – due after more than 1 year			
		F 1230 Bills receivable			

Balance sheet / Profit and lost item	Program linkage	1 Current Assets Accounts	Balance sheet / Profit and lost item	Program linkage	1 Current Assets Accounts				
Receivables from other long-term investees and investors or Liabilities to companies in which an interest is held		1280	Receivables from other long-term investees and investors	Other assets	1320	Receivables from supervisory and advisory board members			
		1281	– due within 1 year		1321	Receivables from supervisory and advisory board members – due within 1 year			
		1285	– due after more than 1 year		1325	Receivables from supervisory and advisory board members – due after more than 1 year			
		1286	Bills receivable from other long-term investees and investors		1327	Receivables from limited partners and atypical silent partners			
		1287	– due within 1 year						
		1288	– due after more than 1 year						
		1289	Bills receivable from other long-term investees and investors, eligible for discount with central bank						
		Receivables from other long-term investees and investors			F 1290	Trade receivables from other long-term investees and investors	Other receivables from shareholders	1328	– due within 1 year
					F 1291	– due within 1 year		1329	– due after more than 1 year
					F 1295	– due after more than 1 year		1330	Receivables from other shareholders
1296	Valuation allowances on receivables from other long-term investees and investors due within 1 year			1331	Receivables from other shareholders - due within 1 year				
1297	Valuation allowances on receivables from other long-term investees and investors due after more than 1 year			1335	Receivables from other shareholders – due after more than 1 year				
Claimed outstanding capital contributions				1298	Unpaid called contributions to subscribed capital (receivables)	Other assets		1337	Receivables from typical silent partners
				1299	Supplementary calls (receivables; contra account 2929)			1338	– due within 1 year
				1300	Other assets			1339	– due after more than 1 year
				1301	Other assets – due within 1 year			1340	Receivables from employees (payroll)
				1305	Other assets – due after more than 1 year			1341	– due within 1 year
		Subsequent payments claimed		1307	Receivables from GmbH shareholders		Other assets	1345	– due after more than 1 year
				1308	– due within 1 year			1349	Occupational pension and other post-employment benefit entitlements (partners)
				1309	– due after more than 1 year			1350	Security deposits
				1310	Receivables from executive board members and managing directors			1351	– due within 1 year
				1311	Receivables from executive board members and managing directors – due within 1 year			1355	– due after more than 1 year
Other assets				1315	Receivables from executive board members and managing directors – due after more than 1 year	Other assets		1360	Loans
				1317	Receivables from general partners			1361	– due within 1 year
				1318	– due within 1 year			1365	– due after more than 1 year
				1319	– due after more than 1 year			1369	Receivables from health insurance funds from Act on Reimbursement of Employers' Expenses (AAG)
				Other receivables from shareholders					
							1374	Third-party funds	
							1375	Consignment goods accounts	
							F 1376	Subsequently deductible input tax, section 15a(2) UStG	
							F 1377	Repayable input tax, section 15a(2) UStG	
		Other assets							Other assets or Other liabilities
						1380	Long-term assets for the settlement of provisions for pensions and similar obligations		
Receivables to general partners or Liabilities to general partners				Other assets					

Balance sheet / Profit and lost item	Program linkage	1 Current Assets Accounts	Balance sheet / Profit and lost item	Program linkage	1 Current Assets Accounts
Excess of plan assets over pension liability or Increase in pension provisions	HB	1381 Long-term assets for offsetting provisions for pensions and similar obligations in accordance with section 246(2) HGB			S 1414 Input tax allocation account, 5 % S 1415 Input tax allocation account, 16 % S 1416 Input tax allocation account, 19 %
Other assets	SB	1382 Assets to settle obligations comparable to post-employment benefits			S 1417 Input tax allocation account under sections 13a and 13b UStG S 1418 Input tax allocation account under sections 13a and 13b UStG 16 %
Excess of plan assets over pension liability or Other provisions	HB	1383 Assets for offsetting with obligations comparable to post-employment benefits under s. 246(2) of the HGB			S 1419 Input tax allocation account under sections 13a and 13b UStG, 19 %
Other assets		1390 GmbH shares held for sale	Other assets		1420 Accounts receivable from VAT advance payments
		1391 Receivables from project consortiums	Other assets or Other liabilities		1421 VAT receivables, current year
		1393 Profit participation rights	Other assets		1422 VAT receivables, previous year 1425 VAT receivables, earlier years
		1394 Supplementary payments or additional contributions receivable			1427 Receivables from excise duties paid
		1395 Shares in cooperatives held for sale			
Other assets or Other liabilities	U	F 1396 Subsequently deductible input tax, section 15a(1) UStG, movable assets	Other assets or Other liabilities	U	S 1431 Deductible input tax for withdrawal of goods from a VAT warehouse
	U	F 1397 Repayable input tax, section 15a(1) UStG, movable assets		U	S 1432 Deductible input tax for intra-European Union acquisition of new vehicles from suppliers without VAT identification number
	U	F 1398 Subsequently deductible input tax, section 15a(1) UStG, immovable property		U	F 1433 Acquisition tax liability S 1434 Input tax deductible in following period/year
	U	F 1399 Repayable input tax, section 15a(1) UStG, immovable property	Other assets		1435 Receivables from trade tax overpayments
	U	S 1400 Deductible input tax	Other assets or Other liabilities	U	S 1436 Input tax from acquisition as last purchaser in a triangular transaction
	U	S 1401 Deductible input tax, 7 %			1440 Tax refund claims against other countries 1450 Reclaimed corporate income tax
	U	S 1402 Deductible input tax on intra-European Union acquisitions	Other assets		R 1452 -1453 F 1456 Receivables from tax authorities for construction withholding tax remitted
	U	S 1403 Deductible input tax, 5 %			1457 Receivables from Bundesagentur für Arbeit
	U	S 1404 Deductible input tax on intra-European Union acquisitions, 19 %			F 1460 Cash in transit
	U	S 1405 Deductible input tax, 16 %			
	U	S 1406 Deductible input tax, 19 %			
	U	S 1407 Deductible input tax under section 13b UStG, 19 %	Other assets or Other liabilities		
	U	S 1408 Deductible input tax under section 13b UStG		SB	1480 Contra account for input tax, section 4(3) EStG
	U	S 1409 Deductible input tax under section 13b UStG, 16 %		SB	1481 Reversal of input tax from previous year, section 4(3) EStG
		S 1410 Input tax allocation accounts		SB	1482 Input tax from investments, section 4(3) EStG
		S 1411 Input tax allocation account, 7 %		SB	1483 Contra account for input tax, average rates, section 4(3) EStG
		S 1412 Allocation account for input tax on intra-European Union acquisitions			
	S 1413 Allocation account for input tax on intra-European Union acquisitions, 19 %	Other assets or Other liabilities		U	F 1484 Input tax, general average rates, VAT return line 63 R 1485

Balance sheet / Profit and lost item	Program linkage	1 Current Assets Accounts	Balance sheet / Profit and lost item	Program linkage	1 Current Assets Accounts
	SB	F 1486 Clearing account for determining profit as per section 4/3 (EStG), not recognized in income		SB	1920 Customs and excise duties relating to inventories and recognised as expenses
Other assets or Other liabilities		1487 Current assets in accordance with section 4(3) sentence 4 EStG		SB	1930 Value added tax relating to prepayments and recognised as expenses
	SB	F 1490 Clearing account actual taxation	Deferred tax assets	HB	1940 Discount 1950 Deferred tax assets
	SB	F 1491 Neutralization of items recognized in income for Section 4 (3) EStG			
Other liabilities		1494 Receivables from company/joint ownership			
Other assets or Other liabilities		F 1495 Allocation account for payments received on account of orders if posted via receivables account			
Shares in affiliated companies		1498 Cost centre reconciliation account			
Other securities		1500 Shares in affiliated companies (current assets)			
		1504 Shares in parent or in majority investor			
		1510 Other securities			
		1520 Finance bills			
		1525 Other securities subject to immaterial changes in value			
		1530 Securities investments (short-term cash management)			
Cash-in-hand, central bank balances, bank balances and cheques		F 1550 Cheques			
		F 1600 Cash-in-hand			
		F 1610 Petty cash 1			
		F 1620 Petty cash 2			
		F 1700 Bank (Postbank)			
Cash-in-hand, central bank balances, bank balances and cheques or Liabilities to financial institutions		F 1710 Bank (Postbank 1)			
		F 1720 Bank (Postbank 2)			
		F 1730 Bank (Postbank 3)			
		F 1780 LZB (Bundesbank regional office) balances			
		F 1790 Central bank balances			
		F 1800 Bank			
		F 1810 Bank 1			
		F 1820 Bank 2			
		F 1830 Bank 3			
		F 1840 Bank 4			
		F 1850 Bank 5			
		R 1889			
		1890 Cash investments, short-term cash management (not contained in cash funds)			
Liabilities to financial institutions or Cash-in-hand, central bank balances, bank balances and cheques		1895 Liabilities to banks (not included in cash funds)			
Prepaid expenses		1900 Prepaid expenses			

Balance sheet / Profit and lost item	Program linkage	2 Proprietary Capital Accounts	Balance sheet / Profit and lost item	Program linkage	2 Proprietary Capital Accounts
Capital shares of general partners		F 2000 Fixed capital, gp	Capital withdrawals in reporting period		F 2181 Private contributions (only sole proprietorships)
Opening balance, private account		F 2001 Capital (fixed share, only sole proprietorships)	Capital shares of general partners		F 2190 Private contributions, gp
Capital shares of general partners		F 2010 Variable capital, gp	Capital withdrawals in reporting period		F 2191 Private contributions (only sole proprietorships)
Opening balance, private account		F 2011 Capital (variable share, only sole proprietorships)	Capital shares of general partners		F 2200 Special personal deductions, partly deductible, gp
Liabilities to general partners or Receivables to general partners		F 2020 Partner loans, gp	Capital withdrawals in reporting period		F 2201 Special personal deductions, partly deductible (only sole proprietorships)
Capital share of limited partners		R 2021 -2029	Capital shares of general partners		F 2210 Special personal deductions, partly deductible, gp
		F 2050 Limited partner capital, lp	Capital withdrawals in reporting period		F 2211 Special personal deductions, partly deductible (only sole proprietorships)
		R 2051 -2059	Capital shares of general partners		F 2220 Special personal deductions, partly deductible, gp
		F 2060 Loss adjustment account, lp	Capital withdrawals in reporting period		F 2221 Special personal deductions, partly deductible (only sole proprietorships)
		R 2061 -2069	Capital shares of general partners		F 2230 Special personal deductions, fully deductible, gp
Liabilities to limited partners or Receivables to limited and atypical silent partners		F 2070 Partner loans, lp	Capital withdrawals in reporting period		F 2231 Special personal deductions, fully deductible (only sole proprietorships)
Capital shares of general partners		R 2071 -2099	Capital shares of general partners		F 2240 Special personal deductions, fully deductible, gp
Capital withdrawals in reporting period		F 2100 Private withdrawals, general, gp	Capital withdrawals in reporting period		F 2241 Special personal deductions, fully deductible (only sole proprietorships)
Capital shares of general partners		F 2101 Private withdrawals, general (only sole proprietorships)	Capital shares of general partners		F 2250 Non-cash benefits, donations, gp
Capital withdrawals in reporting period		F 2110 Private withdrawals, general, gp	Capital withdrawals in reporting period		F 2251 Non-cash benefits, donations (only sole proprietorships)
Capital shares of general partners		F 2111 Private withdrawals, general (only sole proprietorships)	Capital shares of general partners		F 2260 Non-cash benefits, donations, gp
Capital withdrawals in reporting period		F 2120 Private withdrawals, general, gp	Capital withdrawals in reporting period		F 2261 Non-cash benefits, donations (only sole proprietorships)
Capital shares of general partners		F 2121 Private withdrawals, general (only sole proprietorships)	Capital shares of general partners		F 2270 Non-cash benefits, donations, gp
Capital withdrawals in reporting period		F 2130 Non-cash withdrawals, gp	Capital withdrawals in reporting period		F 2271 Non-cash benefits, donations (only sole proprietorships)
Capital shares of general partners		F 2131 Non-cash withdrawals (only sole proprietorships)	Capital shares of general partners		F 2280 Extraordinary expenses, gp
Capital withdrawals in reporting period		F 2140 Non-cash withdrawals, gp	Capital withdrawals in reporting period		F 2281 Extraordinary expenses (only sole proprietorships)
Capital shares of general partners		F 2141 Non-cash withdrawals (only sole proprietorships)	Capital shares of general partners		F 2290 Extraordinary expenses, gp
Capital withdrawals in reporting period		F 2150 Private taxes, gp	Capital withdrawals in reporting period		F 2291 Extraordinary expenses (only sole proprietorships)
Capital shares of general partners		F 2151 Private taxes (only sole proprietorships)	Capital shares of general partners		F 2300 Real estate expenses, gp
Capital withdrawals in reporting period		F 2160 Private taxes, gp	Capital withdrawals in reporting period		F 2301 Real estate expenses (only sole proprietorships)
Capital shares of general partners		F 2161 Private taxes (only sole proprietorships)	Capital shares of general partners		
Capital withdrawals in reporting period		F 2170 Private taxes, gp	Capital withdrawals in reporting period		
Capital shares of general partners		F 2171 Private taxes (only sole proprietorships)	Capital shares of general partners		
Capital withdrawals in reporting period		F 2180 Private contributions, gp	Capital withdrawals in reporting period		

Balance sheet / Profit and lost item	Program linkage	2 Proprietary Capital Accounts	Balance sheet / Profit and lost item	Program linkage	2 Proprietary Capital Accounts
		2309 Real estate expenses (VAT key possible, only sole proprietorships)			2399 Income from real estate (VAT key possible, only sole proprietorships)
Capital shares of general partners		F 2310 Real estate expenses, gp	Liabilities to limited partners or Receivables to limited and atypical silent partners		F 2500 Private withdrawals, general, lp
Capital withdrawals in reporting period		F 2311 Real estate expenses (only sole proprietorships)			R 2501 -2509 F 2510 Private withdrawals, general, lp
Capital shares of general partners		F 2320 Real estate expenses, gp			R 2511 -2519 F 2520 Private withdrawals, general, lp
Capital withdrawals in reporting period		F 2321 Real estate expenses (only sole proprietorships)			R 2521 -2529 F 2530 Non-cash withdrawals, lp
Capital shares of general partners		F 2330 Real estate expenses, gp			R 2531 -2539 F 2540 Non-cash withdrawals, lp
Capital withdrawals in reporting period		F 2331 Real estate expenses (only sole proprietorships)			R 2541 -2549 F 2550 Private taxes, lp
Capital shares of general partners		F 2339 Real estate expenses (VAT key possible, only sole proprietorships)			R 2551 -2559 F 2560 Private taxes, lp
Capital withdrawals in reporting period		F 2341 Real estate expenses (only sole proprietorships)			R 2561 -2569 F 2570 Private taxes, lp
Capital shares of general partners		F 2349 Real estate expenses (VAT key possible, only sole proprietorships)			R 2571 -2579 F 2580 Private contributions, lp
Capital withdrawals in reporting period		F 2350 Income from real estate, gp			R 2581 -2589 F 2590 Private contributions, lp
Capital shares of general partners		F 2351 Income from real estate (only sole proprietorships)			R 2591 -2599 F 2600 Special personal deductions, partly deductible, lp
Capital withdrawals in reporting period		2359 Income from real estate (VAT key possible, only sole proprietorships)			R 2601 -2609 F 2610 Special personal deductions, partly deductible, lp
Capital shares of general partners		F 2360 Income from real estate, gp			R 2611 -2619 F 2620 Special personal deductions, partly deductible, lp
Capital withdrawals in reporting period		F 2361 Income from real estate (only sole proprietorships)			R 2621 -2629 F 2630 Special personal deductions, fully deductible, lp
Capital shares of general partners		2369 Income from real estate (VAT key possible, only sole proprietorships)			R 2631 -2639 F 2640 Special personal deductions, fully deductible, lp
Capital withdrawals in reporting period		F 2370 Income from real estate, gp			R 2641 -2649 F 2650 Non-cash benefits, donations, lp
Capital shares of general partners		F 2371 Income from real estate (only sole proprietorships)			R 2651 -2659 F 2660 Non-cash benefits, donations, lp
Capital withdrawals in reporting period		2379 Income from real estate (VAT key possible, only sole proprietorships)			R 2661 -2669 F 2670 Non-cash benefits, donations, lp
Capital shares of general partners		F 2380 Income from real estate, gp			
Capital withdrawals in reporting period		F 2381 Income from real estate (only sole proprietorships)			
Capital shares of general partners		2389 Income from real estate (VAT key possible, only sole proprietorships)			
Capital withdrawals in reporting period		F 2390 Income from real estate, gp			
Capital shares of general partners		F 2391 Income from real estate (only sole proprietorships)			
Capital withdrawals in reporting period					

Balance sheet / Profit and lost item	Program linkage	2 Proprietary Capital Accounts	Balance sheet / Profit and lost item	Program linkage	2 Proprietary Capital Accounts
		R 2671 -2679		K	2925 Capital reserves from issuance of shares above par or notional amount
		F 2680 Extraordinary expenses, lp			
		R 2681 -2689		K	2926 Capital reserves from issuance of convertible bonds and options to acquire shares
		F 2690 Extraordinary expenses, lp			
		R 2691 -2699		K	2927 Capital reserves from additional payments as consideration for preferential rights for shares
		F 2700 Real estate expenses, lp			
		R 2701 -2709		K	2928 Other additional capital contributions
		F 2710 Real estate expenses, lp			
		R 2711 -2719		K	2929 Supplementary calls (contra account 1299)
		F 2720 Real estate expenses, lp	Legal reserve	K	2930 Legal reserve
		R 2721 -2729	Reserve for shares in a parent or majority investor		2935 Reserve for shares in a parent or majority investor
		F 2730 Real estate expenses, lp	Other revenue reserves	K	2937 Other revenue reserves (co-operatives)
		R 2731 -2739	Reserves provided for by the articles of association		2950 Reserves provided for by the articles of association
		F 2740 Real estate expenses, lp	Reserves	K	F 2959 Collectively held reserves (with breakdown for statement of changes in capital accounts)
		R 2741 -2749			
		F 2750 Income from real estate, lp	Other revenue reserves	K	2960 Other revenue reserves
		R 2751 -2759			
		F 2760 Income from real estate, lp		K	2961 Other revenue reserves from the purchase of treasury shares
		R 2761 -2769			
		F 2770 Income from real estate, lp		K	2962 Equity component of reversals of write-downs
		R 2771 -2779			
		F 2780 Income from real estate, lp	Opening balance, private account	HB K	2963 Revenue reserves from the transitional BilMoG provisions
		R 2781 -2789		HB K	2964 Revenue reserves from the transitional BilMoG provisions (reversal of write-downs of tangible fixed assets)
		F 2790 Income from real estate, lp			
		R 2791 -2799		HB K	2965 Revenue reserves from the transitional BilMoG provisions (reversal of write-downs of long-term financial assets)
Subscribed capital	K	2900 Subscribed capital			
remaining members of co-operatives	K	2901 Paid-up shares of remaining members of co-operatives			
withdrawing members of co-operatives	K	2902 Paid-up shares of withdrawing members of co-operatives		HB K	2966 Revenue reserves from the transitional BilMoG provisions (reversal of special tax-allowable reserves)
cancelled shares of co-operatives	K	2903 Paid-up shares of co-operatives, cancelled shares		HB K	2967 Deferred taxes (revenue reserves credit balance) from items taken directly to equity
remaining members of co-operatives	K	2906 Unpaid and due shares in co-operatives, recorded		HB K	2968 Deferred taxes (revenue reserves debit balance) from items taken directly to equity
		2907 Contra account for unpaid and due shares in co-operatives, recorded		HB K	2969 Deferred income (revenue reserves debit balance) from items taken directly to equity
Subscribed capital	K	2908 Capital increase from reserves or retained earnings		HB K	2970 Retained profits brought forward before appropriation of net profit
Treasury shares	K	2909 Purchased treasury shares			
Uncalled outstanding contributions		2910 Unpaid uncalled contributions to subscribed capital (reported as liability, deducted from subscribed capital on the face of the balance sheet)	Profit/loss carry-forward	K	
Capital reserves	K	2920 Capital reserves			

Balance sheet / Profit and lost item	Program linkage	2 Proprietary Capital Accounts	Balance sheet / Profit and lost item	Program linkage	3 Outside Capital Accounts
Profit/loss carry-forward before appropriation	K	F 2975 Retained profits brought forward before appropriation of net profit (with breakdown for statement of changes in capital accounts)	Increase in pension provisions	HB	3000 Provisions for pensions and similar obligations
		F 2977 Accumulated losses brought forward before appropriation of net profit (with breakdown for statement of changes in capital accounts)	Increase in pension provisions or Excess of plan assets over pension liability		3005 Provisions for pensions and similar obligations to shareholders or related parties (10 % capital investment)
Profit/loss carry-forward		2978 Accumulated losses brought forward before appropriation of net profit	Increase in pension provisions		3009 Provisions for pensions and similar obligations for offsetting against long-term assets in accordance with section 246(2) HGB
Carried forward		R 2979			3010 Provisions for direct commitments
Other special reserves		2980 Miscellaneous other special reserves			3011 Provisions for subsidy obligations for pension funds and life insurances
		2981 Untaxed reserves under section 6b EStG			3015 Provisions for obligations similar to pensions
		2982 Replacement reserves	Provisions for taxes		3020 Provisions for taxes
		2988 Reserve for investment grants			R 3030
Special tax-allowable reserves		R 2989			3035 Provision for trade tax, section 4(5b) EStG
		2990 Special tax-allowable reserves, accelerated tax depreciation and write-downs			3040 Provision for corporate income tax
	R 2993		3050 Provisions for taxes for tax deferral (BStBK)		
Other special reserves	2995 Adjustment item for withdrawals, s. 4g EStG	Deferred tax liabilities	3060 Allowances for deferred tax liabilities	HB	
Special tax-allowable reserves	2997 Special tax-allowable reserves under section 7g(5) EStG		3065 Deferred tax liabilities	HB	
Special reserve for investment grants and subsidies	2999 Special reserves for investment grants and subsidies		3070 Other provisions		
			3074 Provisions for personnel expenses		
			3075 Provisions for maintenance expenses deferred to the first three months of the following year		
			3076 Long-term provisions for long-term obligations comparable to post-employment benefits		
			3077 Long-term provisions for long-term obligations comparable to post-employment benefits for offsetting with long-term assets under s. 246(2) of the HGB		
			3079 Provisions for vacation pay		
			3085 Provisions for environmental remediation and waste disposal expenses		
			3090 Provisions for warranties (contra account 4790)		
			3092 Provisions for expected losses from executory contracts	HB	
			3095 Provisions for period-end closing and audit costs		
			3096 Provisions for record retention obligations		
			3098 Provisions for internal expenses under section 249(2) HGB (old version)	HB	

Balance sheet / Profit and lost item	Program linkage	3 Outside Capital Accounts	Balance sheet / Profit and lost item	Program linkage	3 Outside Capital Accounts
		3099 Provisions for environmental protection	Accounts payable or Other assets		S 3300 Trade payables
Bonds		3100 Non-convertible bonds		SB	F 3301 Trade payables
		3101 – due within 1 year			F 3305 Trade payables at general VAT rate (cash basis accounting)
		3105 – due between 1 and 5 years		SB	F 3306 Trade payables at reduced VAT rate (cash basis accounting)
		3110 – due after more than 5 years			F 3307 Trade payables, no input tax (cash basis accounting)
		3120 Convertible bonds		SB	F 3309 Contra account 3305-3307 if payables are classified by tax rates (cash basis accounting)
		3121 – due within 1 year			F 3310 Trade payables, no separate receivables/payables accounting
		3125 – due between 1 and 5 years		SB	F 3334 Trade payables for investments, section 4(3) EStG
		3130 – due after more than 5 years			F 3335 Trade payables, no separate receivables/payables accounting – due within 1 year
		3150 Liabilities to banks	Accounts payable or Other assets		F 3337 – due between 1 and 5 years
Liabilities to financial institutions or Cash-in-hand, central bank balances, bank balances and cheques				SB	F 3338 – due after more than 5 years
		3151 – due within 1 year			F 3340 Trade payables to shareholders/partners
		3160 – due between 1 and 5 years			
		3170 – due after more than 5 years	Accounts payable or Other assets		F 3341 – due within 1 year
		3180 Liabilities to banks under instalment credit agreements			F 3345 – due between 1 and 5 years
		3181 – due within 1 year			F 3348 – due after more than 5 years
		3190 – due between 1 and 5 years			3349 Contra account 3335-3348, 3420-3449, 3470-3499 if allocated to payables account
		3200 – due after more than 5 years	Other liabilities to shareholders or Other assets or Other receivables from shareholders or Receivables from shareholders		F 3350 Bills payable
		3210 Liabilities to banks, previous to residual term differentiation			F 3351 – due within 1 year
		3249 Contra account 3150-3209 if accounts 3210-3248 are allocated			F 3380 Bills payable – due between 1 and 5 years
Liabilities to financial institutions					F 3390 Bills payable – due after more than 5 years
Advance payments received on orders	U	3250 Payments received on account of orders (liabilities)	Accounts payable or Other assets		3400 Liabilities to affiliated companies
		AM 3260 Tax-paid payments received on account of orders, 7 % VAT (liabilities)			3401 – due within 1 year
	U	AM 3261 Tax-paid payments received on account of orders, 5 % VAT (liabilities)	Liabilities on bills accepted and drawn		3405 – due between 1 and 5 years
		R 3262 -3264			3410 – due after more than 5 years
	U	AM 3270 Tax-paid payments received on account of orders, 16 % VAT (liabilities)			F 3420 Trade payables to affiliated companies
		R 3271 -3274	Liabilities to affiliated companies or Receivables from affiliated companies		F 3421 – due within 1 year
	U	AM 3272 Tax-paid payments received on account of orders, 19 % VAT (liabilities)			F 3425 – due between 1 and 5 years
		3279 Payments received on account of orders - Back taxes			F 3430 – due after more than 5 years
		3280 Payments received on account of orders – due within 1 year			
		3284 – due between 1 and 5 years			
		3285 – due after more than 5 years			

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

Balance sheet / Profit and lost item	Program linkage	3 Outside Capital Accounts	Balance sheet / Profit and lost item	Program linkage	3 Outside Capital Accounts
		3725 Liabilities for amounts withheld from employees	Provisions for taxes or Other assets		S 3810 VAT not due
		3726 Payables to tax authorities for construction withholding tax to be remitted		U	S 3811 VAT not due, 7 % S 3812 VAT not due on intra-European Union supplies of goods and services subject to domestic taxation
Other liabilities or Other assets		3730 Wage and church tax payables			S 3813 VAT not due, 5 % S 3814 VAT not due on intra-European Union supplies of goods and services subject to domestic taxation, 19 %
		3740 Social security liabilities		U	
		3741 – due within 1 year		U	
		3750 – due between 1 and 5 years			S 3815 VAT not due, 16 % S 3816 VAT not due, 19 % S 3817 VAT on supplies of goods and services taxable in another EU country
		3755 – due after more than 5 years			S 3818 VAT on supplies of other goods and services/cost-plus contracts taxable in another EU country
		3759 Expected contributions owed to social security funds		U	
Other liabilities		3760 Liabilities from taxes withheld (investment income tax and solidarity surcharge, church tax on investment income tax) for open distribution	Other liabilities	U	S 3819 VAT from acquisition as last purchaser in a triangular transaction
		3761 Excise duties payable			F 3820 VAT prepayments F 3830 VAT prepayments 1/11 R 3831
		3770 Liabilities from capital-forming payment arrangements	Other liabilities or Other assets		F 3832 Back taxes, VAT return line 65 R 3833
		3771 – due within 1 year		U	S 3834 VAT on intra-European Union acquisition of new vehicles from suppliers without VAT identification number
		3780 – due between 1 and 5 years		U	S 3835 VAT under section 13b UStG
		3785 – due after more than 5 years		U	R 3836 S 3837 VAT under section 13b UStG, 19 %
		3786 Issued gift tokens			S 3838 VAT under section 13b UStG, 16 %
Other liabilities or Other assets		3790 Payroll allocation			S 3839 VAT withdrawal of goods from a VAT warehouse
	SB	3791 Payroll allocation, section 11(2) EStG for section 4(3) EStG			3840 VAT, current year 3841 VAT, previous year 3845 VAT, earlier years 3850 Acquisition tax deferred until
	SB	3796 Social security liabilities (section 4(3) EStG)			F 3851 Incorrect or invalid invoiced taxes, VAT return line 69
Other liabilities		S 3798 VAT on electronic services taxable in another EU country			3854 Tax payments to other countries 3860 Liabilities from VAT advance payments
		3799 Tax payments to mini one-stop shop (MOSS) on electronic services taxable in another EU country			S 3865 VAT due in following period (sections 13 (1) no. 6, 13b (2) UStG)
Other liabilities or Other assets		S 3800 VAT			3900 Deferred income 3950 Deferrals of intra-period flat-rate depreciation charges for management accounting analysis
		S 3801 VAT, 7 %	Other liabilities		
		S 3802 VAT on intra-European Union acquisitions	Other liabilities or Other assets	U	
		S 3803 VAT, 5 %			
		S 3804 VAT on intra-European Union acquisitions, 19 %	Other liabilities		
		S 3805 VAT, 16 %			
		S 3806 VAT, 19 %			
		S 3807 VAT on intra-European Union supplies of goods and services subject to domestic taxation	Other liabilities or Other assets		
		S 3808 VAT on intra-European Union supplies of goods and services subject to domestic taxation, 19 %	Prepaid expenses		
		S 3809 VAT on intra-European Union acquisitions, no input tax deduction	- "Other accounts" -		

Balance sheet / Profit and lost item	Program linkage	4 Revenues	Balance sheet / Profit and lost item	Program linkage	4 Revenues
Sales		4000 Sales (free text)		U	4331 Revenue from taxable electronic services in another EU country
		-4099			R 4332
	U	AM 4100 Tax-exempt sales, section 4 no. 8 ff. UStG			AM 4333 Revenue, 5 % VAT
		-4104			AM 4334 Revenue, 7 % VAT
	U	AM 4105 Tax-exempt sales under section 4 no. 12 UStG (rental and leasing)		U	AM 4335 Revenue from supplies of mobile telephony devices, tablet computers, game consoles and integrated circuits for which the recipient bears VAT under s. 13b UStG
		-4109			
	U	AM 4110 Other tax-exempt sales, domestic			
		-4111			
	U	AM 4120 Tax-exempt sales, section 4 no. 1a UStG			
		-4112			
	U	AM 4125 Tax-exempt intra-European Union deliveries, section 4 no. 1b UStG			
		-4113			
	U	AM 4130 Deliveries by first purchaser in triangular transactions (EU), section 25 b(2) UStG		U	AM 4336 Revenue from other services taxable in another EU country, for which the recipient bears tax liability
		-4114			
	U	AM 4135 Tax-exempt intra-European Union deliveries of new vehicles to purchasers without VAT identification number		U	AM 4337 Revenue from services for which the recipient bears the tax liability under section 13b UStG
		-4115			
	U	AM 4136 Revenue, ss. 25 and 25a UStG, 19 % VAT		U	AM 4338 Revenue from services taxable in a third country, not subject to domestic taxation
		-4116			
		R 4137			
		4138 Revenue, ss. 25 and 25a UStG, no VAT		U	AM 4339 Revenue from services taxable in another EU country, not subject to domestic taxation
	U	AM 4139 Revenue from travel services, s. 25(2) UStG, tax-exempt			
		-4139			
	U	AM 4140 Tax-exempt offshore sales, etc.		U	AM 4340 Revenue, 16 % VAT
		-4140			-4349
	U	AM 4150 Other tax-exempt sales (e.g. section 4 nos. 2-7 UStG)		U	AM 4400 Revenue, 19 % VAT
		-4150			-4409
	U	AM 4160 Tax-exempt sales without input tax deduction, part of total sales, section 4 UStG		U	AM 4410 Revenue, 19 % VAT
		-4160			-4419
		-4161			R 4420
		-4162			-4448
	U	AM 4165 Tax-exempt sales without input tax deduction, part of total sales		U	AM 4449 Revenue from electronic services subject to domestic taxation, 19 % VAT
		-4165			
	4180 Revenue taxed at average rates under section 24 UStG			4499 Incidental income (related to purchases)	
	-4180				
	R 4182			4500 Special business income, remuneration for work performed	
	-4183				
U	4185 Revenue of VAT-exempt small business as defined by section 19(1) UStG		SB	4501 Special business income, rental/lease income	
	-4185				
U	AM 4186 Revenue from gaming machines, 19 % VAT		SB	4502 Special business income, interest income	
	-4186				
	R 4187			4503 Special business income, liability compensation	
	-4188				
U	4200 Revenue		SB	4504 Special business income, pension payments	
	-4200				
U	AM 4300 Revenue, 7 % VAT			4505 Special business income, other special business income	
	-4300				
U	AM 4310 Revenue from intra-European Union supplies of goods and services subject to domestic taxation, 7 % VAT		SB	4510 Revenue from waste recycling	
	-4310				
	-4311			4520 Revenue from empties	
U	AM 4315 Revenue from intra-European Union supplies of goods and services subject to domestic taxation, 19 % VAT			4560 Commission revenue	
	-4315			R 4561	
	-4316			-4563	
	4320 Revenue from supplies of goods and services taxable in another EU country		U	AM 4564 Tax-exempt commission revenue, section 4 no. 8 ff. UStG	
	-4320				
	-4321			AM 4565 Tax-exempt commission revenue, section 4 no. 5 UStG	
	R 4330				

Balance sheet / Profit and lost item	Program linkage	4 Revenues	Balance sheet / Profit and lost item	Program linkage	4 Revenues
	U	AM 4566 Commission revenue, 7 % VAT			4637 Use of items for non-business purposes, no VAT
		R 4567 -4568			4638 Use of items for non-business purposes, no VAT (use of telephone)
	U	AM 4569 Commission revenue, 19 % VAT			4639 Use of items for non-business purposes, no VAT (use of vehicles)
		4570 Other income from commissions, licences and patents		U	AM 4640 Use of items for non-business purposes, 19 % VAT
		R 4571 -4573			-4644
	U	AM 4574 Other income from commissions, licences and patents, tax-exempt, s. 4(8) ff. UStG		U	AM 4645 Use of items for non-business purposes, 19 % VAT (use of vehicles)
	U	AM 4575 Other income from commissions, licences and patents, tax-exempt, s. 4(5) UStG		U	AM 4646 Use of items for non-business purposes, 19 % VAT (use of telephone)
	U	AM 4576 Other income from commissions, licences and patents, 7 % VAT			R 4647 -4649
		R 4577 -4578		U	AM 4650 Non-cash other services, 7 % VAT
	U	AM 4579 Other income from commissions, licences and patents, 19 % VAT		U	AM 4656 Non-cash other services, 7 % VAT
		4580 Statistical account, revenue at general VAT rate (cash basis accounting)			R 4657 -4658
	SB	4581 Statistical account, revenue at reduced VAT rate (cash basis accounting)		U	4659 Non-cash other services, no VAT
	SB	4582 Statistical account, tax-exempt and untaxed revenue (cash basis accounting)			AM 4660 Non-cash other services, 19 % VAT
	SB	4589 Contra account 4580-4582 if revenue is classified by tax rates (cash basis accounting)		U	-4666 R 4667 -4669
	SB	4600 Non-cash withdrawals		U	AM 4670 Non-cash benefits (goods), 7 % VAT
		4605 Withdrawal of items, no VAT		U	AM 4676 Non-cash benefits (goods), 7 % VAT
		R 4608 -4609			R 4677 -4678
Other operating income	U	AM 4610 Withdrawal by business owner for non-business purposes (goods), 7 % VAT		U	4679 Non-cash benefits (goods), no VAT
		-4615	Sales		AM 4680 Non-cash benefits (goods), 19 % VAT
	U	AM 4616 Withdrawal by business owner for non-business purposes (goods), 7 % VAT		U	-4684 R 4685
		R 4617 -4618			AM 4686 Non-cash benefits, 19 % VAT
		4619 Withdrawal by business owner for non-business purposes (goods), no VAT			-4687 R 4688
	U	AM 4620 Withdrawal by business owner for non-business purposes (goods), 19 % VAT		U	4689 Non-cash benefits, no VAT
		R 4627 -4629			4690 Untaxed sales (internal sales)
	U	AM 4630 Use of items for non-business purposes, 7 % VAT		U	4695 VAT reimbursements, e.g. under s. 24 UStG
	U	AM 4636 Use of items for non-business purposes, 7 % VAT		U	4699 Taxes directly related to sales
					4700 Sales allowances
				U	AM 4701 Sales allowances on tax-exempt sales under section 4 no. 8 ff. UStG
				U	AM 4702 Sales allowances on tax-exempt sales under section 4 no. 2-7 UStG
				U	AM 4703 Sales allowances on other tax-exempt sales without input tax deduction
				U	AM 4704 Sales allowances on other tax-exempt sales with input tax deduction
				U	AM 4705 Sales allowances on tax-exempt sales under section 4 no. 1a UStG

Balance sheet / Profit and lost item	Program linkage	4 Revenues	Balance sheet / Profit and lost item	Program linkage	4 Revenues
	U	AM 4706 Reductions in revenue for tax-free intra-community triangular transactions as per Sect. 25b (2, 4) of the German VAT Act (UStG)		U	S/AM 4746 Cash discounts granted on intra-European Union supplies of goods and services subject to domestic taxation, 7 % VAT
	U	AM 4710 Sales allowances, -4711 7 % VAT		U	S/AM 4747 Cash discounts granted on intra-European Union supplies of goods and services subject to domestic taxation, 5 % VAT
	U	R 4712 -4719		U	S/AM 4748 Cash discounts granted on intra-European Union supplies of goods and services subject to domestic taxation, 19 % VAT
	U	AM 4720 Sales allowances, -4721 19 % VAT		U	S/AM 4749 Cash discounts granted on intra-European Union supplies of goods and services subject to domestic taxation, 7 % VAT
	U	R 4722 -4723		U	AM 4750 Volume discounts granted, 7 % VAT
	U	AM 4724 Sales allowances on tax-exempt intra-European Union deliveries		U	R 4751 -4759
	U	AM 4725 Sales allowances on intra-European Union supplies of goods and services subject to domestic taxation, 7 % VAT		U	AM 4760 Volume discounts granted, 19 % VAT
	U	AM 4726 Sales allowances on intra-European Union supplies of goods and services subject to domestic taxation, 19 % VAT		U	R 4761 -4768
		4727 Sales allowances on supplies of goods and services taxable in another EU country			4769 Volume discounts granted
		R 4728 -4729			4770 Rebates granted
	U	S/AM 4730 Cash discounts granted		U	AM 4780 Rebates granted, 7 % VAT
	U	S/AM 4731 Cash discounts granted, 7 % VAT		U	-4781
	U	S/AM 4732 Cash discounts granted, 5 % VAT		U	R 4782 -4789
		R 4733 -4734			AM 4790 Rebates granted, 19 % VAT
	U	S/AM 4735 Cash discounts granted, 16 % VAT			-4791
	U	S/AM 4736 Cash discounts granted, 19 % VAT			R 4792 -4799
		R 4737			4800 Inventory changes – finished goods
	U	S/AM 4738 Cash discounts granted for supplies of cell phones, etc. for which the recipient of goods/services is liable for VAT pursuant to section 13b(2) (10) UStG			4810 Inventory changes – unfinished goods
					4815 Inventory changes – services in progress
	U	S/AM 4741 Cash discounts granted for goods and services for which the recipient bears the tax liability under section 13b UStG			4816 Inventory changes – construction contracts in progress
					4818 Inventory changes – orders in progress
	U	S/AM 4742 Cash discounts granted on revenue from other services taxable in another EU country, for which the recipient bears tax liability			4820 Other own work capitalised
				G K	4824 Other own work capitalised (borrowing costs attributable to cost of sales)
	U	S/AM 4743 Sales discounts granted on tax-exempt intra-European Union deliveries, section 4 no. 1b UStG			4825 Own work capitalised to produce internally generated intangible fixed assets
		R 4744		HB	4830 Other operating income
		S/AM 4745 Cash discounts granted on intra-European Union supplies of goods and services subject to domestic taxation			

Balance sheet / Profit and lost item	Program linkage	4 Revenues	Balance sheet / Profit and lost item	Program linkage	4 Revenues
		4832 Other operating income from affiliated companies		U	AM 4862 Rental and lease income, 19 % VAT
Sales		4833 Other incidental income			R 4863 -4864
Other operating income	U	AM 4834 Other regular operating income, 16 % VAT		SB U	AM 4865 Revenue from sales of current assets, 19 % VAT, section 4(3) sentence 4 EStG
		4835 Other regular operating income			
	U	AM 4836 Other regular operating income, 19 % VAT		SB U	AM 4866 Revenue from sales of current assets, VAT-exempt, section 4 no. 8 ff UStG in conjunction with section 4(3) sentence 4 EStG
		4837 Other regular non-operating income			
		4838 Reimbursed input tax, other countries			
		4839 Other infrequent income		SB G K U	AM 4867 Revenue from sales of current assets, VAT-exempt, section 4 no. 8 ff UStG in conjunction with section 4(3) sentence 4 EStG, section 3 no. 40 EStG/section 8b(2) KStG
		4840 Currency translation gains			
	U	AM 4841 Other regular operating income tax-exempt, section 4 no. 8 ff UStG			
		4842 Other regular operating income tax-exempt, e.g. section 4 nos. 2-7 UStG		SB	4869 Revenue from sales of current assets under section 4(3) sentence 4 EStG
		4843 Income from remeasurement of cash funds			
	U	AM 4844 Revenue from sales of tangible fixed assets, tax-exempt, section 4 no. 1a UStG (book gain)	Other operating income		4900 Income from disposal of fixed assets
		4845 Revenue from sales of tangible fixed assets, 19 % VAT (book gain)		G K	4901 Income from disposal of shares in corporations (long-term financial assets), section 3 no. 40 EStG/section 8b(2) KStG
		R 4846			4905 Income from disposal of current assets (excluding inventories)
		4847 Currency translation gains (not s. 256a HGB)			
	U	AM 4848 Revenue from sales of tangible fixed assets, tax-exempt, section 4 no. 1b UStG (book gain)		G K	4906 Income from disposal of current assets (excluding inventories), section 3 no. 40 EStG/section 8b(2) KStG
		4849 Revenue from sales of tangible fixed assets (book gain)			4910 Income from reversal of write-downs of tangible fixed assets
		4850 Revenue from sales of intangible fixed assets (book gain)			4911 Income from reversal of write-downs of intangible fixed assets
		4851 Revenue from sales of long-term financial assets (book gain)			4912 Income from reversal of write-downs of long-term financial assets
	G K	4852 Revenue from sales of long-term financial assets, section 3 no. 40 EStG/section 8b(2) KStG (book gain)		G K	4913 Income from reversal of write-downs of long-term financial assets, section 3 no. 40 EStG/section 8b(3) sentence 8 KStG
		4855 Disposals of tangible fixed assets (net carrying amount for book gain)			
		4856 Disposals of intangible fixed assets (net carrying amount for book gain)		G K	4914 Income from reversal of write-downs, section 3 no. 40 EStG/section 8b(2) KStG
		4857 Disposals of long-term financial assets (net carrying amount for book gain)			4915 Income from reversal of write-downs of current assets excluding inventories
	G K	4858 Disposals of long-term financial assets, section 3 no. 40 EStG/section 8b(2) KStG (net carrying amount for book gain)		G K	4916 Income from reversal of write-downs of current assets, section 3 no. 40 EStG/section 8b(3) sentence 8 KStG
Sales		4860 Income from real estate			4920 Income from reduction in global valuation allowances on receivables
	U	AM 4861 Rental and lease income, VAT-exempt s. 4 no. 12 UStG			4923 Income from reduction in specific valuation allowances on receivables

Balance sheet / Profit and lost item	Program linkage	4 Revenues	Balance sheet / Profit and lost item	Program linkage	5 Operating Expenditure
		4925 Income from recoveries of receivables previously written off	Cost of raw materials, consumables and supplies, and of purchased merchandise		5000 Cost of raw materials, consumables and supplies, and of purchased merchandise
		4927 Income from reversal of tax reserve under s. 6b(3) EStG			5100 Raw materials, consumables and supplies
		4928 Income from reversal of tax reserve under s. 6b(10) EStG		AV 5110 Cost of raw materials, consumables and supplies, 7 % input tax	
	SB	4929 Income from reversal of replacement reserve under R.6.6 EStR		R 5120 -5128	
		4930 Income from reversal of provisions		5129 Cost of raw materials, consumables and supplies without input tax deduction	
		4932 Income from remission of liabilities		AV 5130 Cost of raw materials, consumables and supplies, 19 % input tax	
		4935 Income from the reversal of other tax reserves		R 5140 -5159	
		R 4936 4937 Income from reversal of accelerated tax depreciation		U AV 5160 Cost of raw materials, consumables and supplies, intra-European Union acquisitions, 7 % input tax and 7 % VAT	
	SB	4938 Income from reversal of tax reserve under s. 4g EStG		R 5161 -5163	
		R 4939 4940 Allocated other non-cash benefits (excluding goods)		U AV 5162 Cost of raw materials, consumables and supplies, intra-European Union acquisitions, 19 % input tax and 19 % VAT	
	U	AM 4941 Non-cash benefits, 7 % VAT (goods)		R 5164 -5165	
		R 4942 -4944		U AV 5166 Cost of raw materials, consumables and supplies, intra-European Union acquisitions, no input tax and 7 % VAT	
	U	AM 4945 Non-cash benefits, 19 % VAT (goods)		U AV 5167 Cost of raw materials, consumables and supplies, intra-European Union acquisitions, no input tax and 19 % VAT	
		4946 Allocated other non-cash benefits		R 5168 -5169	
	U	AM 4947 Allocated other non-cash benefits from provision of car, 19 % VAT		AV 5170 Cost of raw materials, consumables and supplies, 5.5 % input tax	
		4949 Allocated other non-cash benefits, no VAT		AV 5171 Cost of raw materials, consumables and supplies, 10.7 % input tax	
	U	AM 4948 Allocated other non-cash benefits, 19 % VAT		R 5172 -5174	
		4970 Insurance recoveries and compensation payments		U AV 5175 Cost of raw materials, consumables and supplies from a VAT warehouse, s. 13a UStG, 7 % input tax and 7 % VAT	
		4972 Refunds Act on Reimbursement of Employers' Expenses (AAG)		U AV 5176 Cost of raw materials, consumables and supplies from a VAT warehouse, s. 13a UStG, 19 % input tax and 19 % VAT	
		4975 Investment subsidies (taxable)		R 5177 -5188	
	G K	4980 Investment grants (tax-exempt)		U AV 5189 Cost of raw materials, consumables and supplies as last purchaser in a triangular transaction, 19 % input tax and 19 % VAT	
	G K	4981 Tax-exempt income from reversal of tax reserves			
	G K	4982 Other tax-exempt operating income			
		4987 Income from capitalisation of assets acquired free of charge			
		4989 Reimbursements, refunds and credit entries relating to prior periods			
Sales		4992 Income from administrative expense allocations			

Balance sheet / Profit and lost item	Program linkage	5 Operating Expenditure	Balance sheet / Profit and lost item	Program linkage	5 Operating Expenditure
		5190 Fuels (production)			5558 Cost of merchandise in another EU country, taxable
		AV 5191 Fuels (production), 7 % input tax			5559 Tax-exempt imports
		AV 5192 Fuels (production), 19 % input tax		U	AV 5560 Merchandise from a VAT warehouse, section 13a UStG, 7 % input tax and 7 % VAT
		R 5193 -5198			R 5561 -5564
		5200 Cost of merchandise			AV 5565 Merchandise from a VAT warehouse, section 13a UStG, 19 % input tax and 19 % VAT
		AV 5300 Cost of merchandise, 7 % input tax		U	R 5566 -5569
		R 5310 -5346			AV 5565 Merchandise from a VAT warehouse, section 13a UStG, 19 % input tax and 19 % VAT
		AV 5347 Cost of merchandise, 7 % input tax			R 5566 -5569
		AV 5348 Cost of merchandise, 5 % input tax			5600 Non-deductible input tax
		5349 Cost of merchandise without input tax deduction			5610 Non-deductible input tax, 7 %
		AV 5400 Cost of merchandise, 19 % input tax			R 5650 -5659
		R 5410 -5417			5660 Non-deductible input tax, 19 %
		AV 5418 Cost of merchandise, 19 % input tax			5700 Trade discounts
		AV 5419 Cost of merchandise, 16 % input tax			5701 Trade discounts on cost of raw materials, consumables and supplies
U		AV 5420 Intra-European Union acquisitions, 7 % input tax and 7 % VAT			AV 5710 Trade discounts, 7 % input tax
		-5424			R 5711 -5713
U		AV 5425 Intra-European Union acquisitions, 19 % input tax and 19 % VAT			AV 5714 Trade discounts on cost of raw materials, consumables and supplies, 7 % input tax
		-5429			AV 5715 Trade discounts on cost of raw materials, consumables and supplies, 19 % input tax
U		AV 5430 Intra-European Union acquisitions, no input tax and 7 % VAT			R 5716 -5717
		R 5431 -5434			AV 5717 Trade discounts on cost of raw materials, consumables and supplies, intra-EU acquisitions, 7 % input tax and 7 % VAT
U		AV 5435 Intra-European Union acquisitions, no input tax and 19 % VAT			AV 5718 Trade discounts on cost of raw materials, consumables and supplies, intra-EU acquisitions, 19 % input tax and 19 % VAT
		R 5436 -5439		U	R 5719 -5721
U		AV 5440 Intra-European Union acquisition of new vehicles from supplier without VAT identification number, 19 % input tax and 19 % VAT			AV 5720 Trade discounts, 19 % input tax
		R 5441 -5449			R 5722 -5723
		R 5500 -5504			AV 5724 Trade discounts on intra-European Union acquisitions, 7 % input tax and 7 % VAT
		AV 5505 Cost of merchandise, 5.5 % input tax			AV 5725 Trade discounts on intra-European Union acquisitions, 19 % input tax and 19 % VAT
		-5509			R 5726 -5729
		R 5510 -5539			S/AV 5730 Cash discounts received
		AV 5540 Incoming goods at the average rate pursuant to section 24 UStG (10,7 % input tax)		U	S/AV 5731 Cash discounts received, 7 % input tax
		-5549			S/AV 5732 Cash discounts received, 5 % input tax
U		AV 5550 Tax-exempt intra-European Union acquisitions		U	
		5551 Cost of merchandise in a third country, taxable			
		5552 Acquisition by 1st purchaser in a triangular transaction			
U		AV 5553 Purchase of merchandise as last purchaser in a triangular transaction, 19 % input tax and 19 % VAT			
		R 5554 -5557			

Balance sheet / Profit and lost item	Program linkage	5 Operating Expenditure	Balance sheet / Profit and lost item	Program linkage	5 Operating Expenditure
		S/AV 5733 Cash discounts received on cost of raw materials, consumables and supplies		U	S/AV 5749 Cash discounts received on taxable intra-European Union acquisitions, 16 % input tax and 16 % VAT
		S/AV 5734 Cash discounts received on cost of raw materials, consumables and supplies, 7 % input tax			AV 5750 Volume discounts received, 7 % input tax
		S/AV 5735 Cash discounts received on cost of raw materials, consumables and supplies, 5 % input tax			R 5752 5753 Volume discounts received on cost of raw materials, consumables and supplies
		S/AV 5736 Cash discounts received, 19 % input tax			AV 5754 Volume discounts received on cost of raw materials, consumables and supplies, 7 % input tax
		S/AV 5737 Cash discounts received, 16 % input tax			AV 5755 Volume discounts received on cost of raw materials, consumables and supplies, 19 % input tax
		S/AV 5738 Cash discounts received on cost of raw materials, consumables and supplies, 19 % input tax			R 5756 5759 Volume discounts received, 19 % input tax
	U	S/AV 5740 Cash discounts received on cost of raw materials, consumables and supplies, taxable intra-European Union acquisitions, 16 % input tax and 16 % VAT			R 5762 5768 5769 Volume discounts received
		S/AV 5741 Cash discounts received on cost of raw materials, consumables and supplies, taxable intra-European Union acquisitions, 19 % input tax and 19 % VAT		U	5770 Rebates received
		S/AV 5742 Cash discounts received on cost of raw materials, consumables and supplies, taxable intra-European Union acquisitions, 5 % input tax and 5 % VAT			AV 5780 Rebates received, 7 % input tax
	U	S/AV 5743 Cash discounts received on cost of raw materials, consumables and supplies, taxable intra-European Union acquisitions, 7 % input tax and 7 % VAT			R 5781 5783 Rebates received on cost of raw materials, consumables and supplies
		S/AV 5744 Cash discounts received on raw materials, consumables and supplies, taxable intra-European Union acquisitions			AV 5784 Rebates received on cost of raw materials, consumables and supplies, 7 % input tax
		S/AV 5745 Cash discounts received on taxable intra-European Union acquisitions		U	AV 5785 Rebates received on cost of raw materials, consumables and supplies, 19 % input tax
	U	S/AV 5746 Cash discounts received on taxable intra-European Union acquisitions, 7 % input tax and 7 % VAT			R 5786 5787 S/AV 5788 Cash discounts received on cost of raw materials, consumables and supplies, 10.7 % input tax
		S/AV 5747 Cash discounts received on taxable intra-European Union acquisitions, 5 % input tax and 5 % VAT			R 5789 5791 Rebates received, 19 % input tax
	U	S/AV 5748 Cash discounts received on taxable intra-European Union acquisitions, 19 % input tax and 19 % VAT		U	AV 5792 Cash discounts received on cost of raw materials, consumables and supplies as last purchaser in a triangular transaction, 19 % input tax and 19 % VAT
					AV 5793 Cash discounts received on purchase of merchandise as last purchaser in a triangular transaction, 19 % input tax and 19 % VAT
					S/AV 5794 Cash discounts received, 5.5 % input tax
					R 5795 S/AV 5796 Cash discounts received, 10.7 % input tax
					R 5797

Balance sheet / Profit and lost item	Program linkage	5 Operating Expenditure	Balance sheet / Profit and lost item	Program linkage	5 Operating Expenditure
		S/AV 5798 Cash discounts received on cost of raw materials, consumables and supplies, 5.5 % input tax		U	R 5934 AV 5935 Services supplied by foreign contractor, no input tax and 7 % VAT
		R 5799			R 5936
		5800 Delivery costs			-5939
		5820 Empties		U	AV 5940 Construction services supplied by domestic contractor, no input tax and 19 % VAT
		5840 Customs and import duties			-5941
		5860 Allocated material costs (contra account 5000-99)		U	R 5942
		5880 Changes in inventories of raw materials, consumables and supplies, and of purchased merchandise			AV 5943 Other services supplied by a contractor in another EU country, no input tax and 19 % VAT
		5881 Changes in inventories of purchased merchandise		U	R 5944
		5885 Changes in inventories of raw materials, consumables and supplies			AV 5945 Services supplied by foreign contractor, no input tax and 19 % VAT
		5900 Purchased services			-5946
		AV 5906 Purchased services, 19 % input tax		U	R 5947
		R 5907			-5949
		AV 5908 Purchased services, 7 % input tax			S/AV 5950 Cash discounts received on services for which recipient bears tax liability under section 13b UStG
		5909 Purchased services, no input tax		U	S/AV 5951 Cash discounts received on services for which recipient bears tax liability under section 13b UStG, 19 % input tax and 19 % VAT
Cost of purchased services	U	AV 5910 Construction services supplied by domestic contractor, 7 % input tax and 7 % VAT			S/AV 5952 Cash discounts received on services for which recipient bears tax liability under section 13b UStG, 16 % input tax and 16 % VAT
		R 5911			S/AV 5953 Cash discounts received on services for which recipient bears tax liability under section 13b UStG, no input tax, with VAT
		-5912			S/AV 5954 Cash discounts received on services for which recipient bears tax liability under section 13b UStG, no input tax and 19 % VAT
	U	AV 5913 Other services supplied by a contractor in another EU country, 7 % input tax and 7 % VAT		U	S/AV 5955 Cash discounts received on services for which recipient bears tax liability under section 13b UStG, no input tax and 16 % VAT
		R 5914			R 5956
	U	AV 5915 Services supplied by foreign contractor, 7 % input tax and 7 % VAT			-5959
		R 5916			5960 Services under s. 13b UStG, with input tax deduction
		-5919			5965 Services under s. 13b UStG, without input tax deduction
	U	AV 5920 Construction services supplied by domestic contractor, 19 % input tax and 19 % VAT		U	5970 Purchased services (rent/lease for movable property)
		-5921			5975 Purchased services (rent/lease for immovable property)
		R 5922			5980 Purchased services (recompense for rights and licences)
	U	AV 5923 Other services supplied by a contractor in another EU country, 19 % input tax and 19 % VAT		G K	
		R 5924			
	U	AV 5925 Services supplied by foreign contractor, 19 % input tax and 19 % VAT		G K	
		-5926			
		R 5927			
		-5929			
	U	AV 5930 Construction services supplied by domestic contractor, no input tax and 7 % VAT		G K	
		R 5931			
		-5932			
	U	AV 5933 Other services supplied by a contractor in another EU country, no input tax and 7 % VAT			

Balance sheet / Profit and lost item	Program linkage	5 Operating Expenditure	Balance sheet / Profit and lost item	Program linkage	6 Operating Expenditure
	G	5985 Purchased services (remuneration for rental and lease of assets - corresponds to special business income)	Wages and salaries		6000 Wages and salaries
					6010 Wages
					6020 Salaries
					6024 Managing director salaries of shareholders of limited liability company (GmbH)
				K	6026 Management bonuses paid to shareholder managers
					6027 Managing director salaries
				G	6028 Remuneration of salaried partners, section 15 EStG (corresponds to special business income)
				K	6029 Management bonuses paid to employees
					6030 Casual labour wages
					6035 Wages for marginal part-time work
					6036 Flat-rate taxes for marginal part-time workers
					6037 Flat-rate taxes for shareholder managers
				G	6038 Flat-rate taxes for salaried partners, section 15 EStG (corresponds to special business income)
					6039 Flat-rate taxes for employees
					6040 Flat-rate tax on casual labour wages
					6045 Tips
					6050 Salaries of spouses
					6060 Voluntary social benefits subject to wage tax
					6066 Voluntary non-cash benefits provided to marginal part-time workers
					6067 Voluntary non-cash benefits provided to shareholder managers
				G	6068 Voluntary non-cash benefits provided to salaried partners, section 15 EStG (corresponds to special business income)
					6069 Flat-rate tax on other benefits (e.g. travel allowances)
					6070 Sick pay supplements
					6071 Non-cash benefits and services provided to marginal part-time workers
					6072 Non-cash benefits and services provided to employees
					6073 Non-cash benefits and services provided to shareholder managers
				G	6074 Non-cash benefits and services provided to salaried partners, section 15 EStG (corresponds to special business income)

Balance sheet / Profit and lost item	Program linkage	6 Operating Expenditure	Balance sheet / Profit and lost item	Program linkage	6 Operating Expenditure
		6075 Employment agency subsidies (credit balances)			6205 Goodwill amortisation and write-downs
		6076 Expenses from change in provisions for vacation pay			6209 Goodwill write-downs
		6077 Expenses from change in provisions for vacation pay for shareholder-managers		HB	6210 Write-downs of intangible fixed assets
	G	6078 Expenses from change in provisions for vacation pay for salaried partners, section 15 EStG (corresponds to special business income)			6211 Write-downs of internally generated intangible fixed assets
		6079 Expenses from change in provisions for vacation pay for marginal part-time workers			6220 Depreciation of tangible fixed assets (excluding depreciation of motor vehicles and buildings)
		6080 Capital-forming payments			6221 Depreciation of buildings
		6090 Travel expense reimbursement – home/workplace			6222 Depreciation of motor vehicles
		6100 Social security, post-employment and other employee benefit costs			6223 Depreciation of share of building attributable to home office
					6230 Write-downs of tangible fixed assets
Social security, post-employment and other employee benefit costs		6110 Statutory social security expenses			6231 Write-downs for extraordinary technical and economic wear and tear of buildings
	G	6118 Statutory social security expenses for salaried partners, section 15 EStG (corresponds to special business income)		SB	6232 Write-downs for extraordinary technical and economic wear and tear of motor vehicles
		6120 Contributions to occupational health and safety agency		SB	6233 Write-downs for extraordinary technical and economic wear and tear of other assets
		6130 Voluntary social benefits not subject to wage tax		SB	6240 Write-downs of tangible fixed assets due to special tax rules
		6140 Post-employment benefit costs		SB	6241 Accelerated tax depreciation, s. 7g(5) EStG (excluding motor vehicles)
		6147 Flat-rate tax on other benefits (e.g. direct insurance policies)		SB	6242 Accelerated tax depreciation, s. 7g(5) EStG (motor vehicles)
	G	6148 Post-employment benefit costs of salaried partners, section 15 EStG (corresponds to special business income)		SB	6243 Reduction in cost in accordance with section 7g(2) EStG (excl. motor vehicles)
		6149 Post-employment benefit costs for shareholder managers		SB	6244 Reduction in cost in accordance with section 7g(2) EStG (for motor vehicles)
		6150 Pension funds		SB	6245 Accelerated tax depreciation under section 7b EStG (new rental housing)
		6160 Employee benefit expenses			6249 Deduction amount pursuant to section 6b EStG
		6170 Other social security costs			6250 Finance leases
		6171 Social security contributions for marginal part-time workers			6260 Immediate write-off of low-value assets
Of non-current intangible assets and property, plant and equipment	HB	6200 Amortisation of intangible fixed assets	Of current assets, to the extent that these exceed normal depreciation and amortisation		6262 Depreciation and amortisation of capitalised low-value assets
		6201 Amortisation of internally generated intangible fixed assets		SB	6264 Write-downs of assets (collective item)
					6266 Write-downs of capitalised low-value assets
					6270 Write-downs of other current assets (if unusually high)
					6272 Write-downs of current assets due to tax rules (unusually high)

Balance sheet / Profit and lost item	Program linkage	6 Operating Expenditure	Balance sheet / Profit and lost item	Program linkage	6 Operating Expenditure
		6278 Write-downs of raw materials, consumables and supplies/merchandise (if unusually high)		G	6319 Remuneration of partners for lease of their immovable property, section 15 EStG (corresponds to special business income)
		6279 Write-downs of finished goods and work in progress (if unusually high)			6320 Heating
		6280 Bad debt allowances (if unusually high)			6325 Gas, electricity, water
	U	AM 6281 Bad debt allowances, 7 % VAT (if unusually high)			6330 Cleaning
		R 6282 -6285			6335 Maintenance of operating premises
	U	AM 6286 Bad debt allowances, 19 % VAT (if unusually high)			6340 Levies for real property used for operating purposes
		R 6287 -6288			6345 Other occupancy costs
	G K	6290 Allowances on receivables from corporations classified as long-term investees (if unusually high), s. 3c EStG/ s. 8b(3) KStG		G	6348 Expenses for home office (deductible portion)
		6291 Allowances on receivables from shareholders and related parties (if unusually high), s. 8b(3) KStG		G K	6349 Expenses for home office (non-deductible portion)
	K	6300 Other operating expenses		G K	6350 Real estate expenses, operating
		6302 Interim account for expenses in another country for which input tax reimbursement is possible		G K	6352 Real estate expenses, non-operating
		6303 Purchased services/third-party services		G K	6390 Non-cash benefits, donations, non-tax deductible
		6304 Other regular operating expenses		G K	6391 Non-cash benefits, donations for scientific and cultural purposes
	G K	6305 Occupancy costs		G K	6392 Non-cash benefits, donations for charitable purposes
		6310 Rent (immovable property)		G K	6393 Non-cash benefits, donations for church, religious and non-profit purposes
	K	6312 Rent/expenses for maintaining two residences (business owner)		G K	6394 Non-cash benefits, donations to political parties
		6313 Remuneration of partners for rental and lease of their immovable property		G K	6395 Non-cash benefits, donations to permanent assets (capital reserves) of a non-profit foundation
	G	6314 Remuneration of partners for rental of their immovable property, section 15 EStG (corresponds to special business income)		G K	6397 Non-cash benefits, donations to permanent assets (capital reserves) of a church, religious or non-profit foundation
	G K	6315 Real property leases (immovable property)		G K	6398 Non-cash benefits, donations to permanent assets (capital reserves) of a scientific, charitable or cultural foundation
	G K	6316 Leases (immovable property)			6400 Insurance premiums
	G K	6317 Expenses for rented or leased immovable property that must be added back under trade tax law			6405 Building insurance
		6318 Incidental rental and lease expenses, not added back for trade tax purposes		G K	6410 Net insurance premium for future pension benefit liability
Other operating expenses					6420 Contributions
					6430 Other levies
					6436 Tax-deductible late filing penalties and administrative fines
					6437 Non-tax deductible late filing penalties and administrative fines
					6440 Disabled persons equalisation levy
					6450 Building repairs and maintenance

Balance sheet / Profit and lost item	Program linkage	6 Operating Expenditure	Balance sheet / Profit and lost item	Program linkage	6 Operating Expenditure
		6460 Repairs and maintenance of technical equipment and machinery		G K	6644 Non-deductible entertainment expenses
		6470 Repairs and maintenance of other equipment, operating and office equipment		G K	6645 Non-deductible business expenses from advertising and corporate hospitality expenses
		6475 Addition to provision for internal expenses			6650 Employee travel expenses
		6485 Repairs and maintenance of other equipment			6660 Employee travel expenses, accommodation costs
		6490 Other repairs and maintenance			6663 Employee travel expenses, cost of travel
		6495 Hardware and software maintenance expenses			6664 Employee travel expenses, additional subsistence costs
	G K	6498 Operating leases movable assets for technical equipment and machinery			R 6665
		6500 Vehicle expenses			6668 Employee mileage reimbursement
		6520 Motor vehicle insurance		G	6670 Business owner travel expenses
		6530 Current motor vehicle operating costs			6672 Business owner travel expenses (non-deductible portion)
		6540 Motor vehicle repairs			6673 Business owner travel expenses, cost of travel
	G K	6550 Garage rent			6674 Business owner travel expenses, additional subsistence costs
	G K	6560 Operating leases (motor vehicles)			6680 Business owner travel expenses, accommodation costs and incidental travel expenses
	G K	6565 Leasing expenses for electric vehicles that must be added back under trade tax law			R 6685
		6570 Other motor vehicle expenses			-6686
		6580 Road tolls			6688 Travel between home and workplace and travel to family home (deductible portion)
		6590 Motor vehicle expenses for private vehicles used for business purposes			6689 Travel between home and workplace and travel to family home (non-deductible portion)
		6595 Third-party vehicle expenses		G	6690 Travel between home and workplace and travel to family home (credit balance)
		6600 Advertising expenses			6691 Additional subsistence expenses in connection with maintaining two residences (business owner)
		6605 Giveaways			6700 Selling and distribution expenses
		6610 Gifts, deductible, without s. 37b EStG			6710 Packaging materials
		6611 Non-cash benefits to third parties, deductible, s. 37b EStG			6740 Outgoing freight
		6612 Flat-rate taxes on gifts and non-cash benefits, deductible			6760 Transport insurance
	G K	6620 Gifts, non-deductible, without s. 37b EStG			6770 Selling commissions
	G K	6621 Gifts, non-deductible, with s. 37b EStG			6780 Third-party services (distribution)
	G K	6622 Flat-rate taxes on non-cash benefits and gifts, non-deductible			6790 Warranty expenses
		6625 Gifts used exclusively for operating purposes			6800 Postage
		6629 Non-cash benefits, with s. 37b EStG			6805 Telephone
		6630 Corporate hospitality expenses			6810 Fax and Internet expenses
		6640 Entertainment expenses			6815 Office supplies
		6641 Other business expenses with limited deductibility (deductible portion)			6820 Newspapers, books (specialist literature)
	G K	6642 Other business expenses with limited deductibility (non-deductible portion)			6821 Training costs
		6643 Small gifts			6822 Voluntary social benefits

Balance sheet / Profit and lost item	Program linkage	6 Operating Expenditure	Balance sheet / Profit and lost item	Program linkage	6 Operating Expenditure
	G	6823 Remuneration of partners, section 15 EStG (corresponds to special business income)			6880 Currency translation losses
	G	6824 Liability compensation paid to partners, section 15 EStG (corresponds to special business income)		U	6881 Currency translation losses (not s. 256a HGB)
		6825 Legal and consulting expenses		U	6883 Expenses from remeasurement of cash funds
		6827 Period-end closing and audit costs			AM 6884 Revenue from sales of tangible fixed assets, tax-exempt, section 4 no. 1a UStG (book loss)
	K	6830 Bookkeeping expenses			AM 6885 Revenue from sales of tangible fixed assets, 19 % VAT (book loss)
	K	6833 Remuneration paid to shareholders for rental or lease of their movable property		U	R 6886 -6887
	G	6834 Remuneration paid to partners for rental or lease of their movable property, section 15 EStG (corresponds to special business income)			AM 6888 Revenue from sales of tangible fixed assets, tax-exempt, section 4 no. 1b UStG (book loss)
	G K	6835 Rent of fixtures and fittings (movable assets)			6889 Revenue from sales of tangible fixed assets (book loss)
	G K	6836 Leases (movable assets)			6890 Revenue from sales of intangible fixed assets (book loss)
	G K	6837 Expenses for temporary transfer of rights (licences, concessions)		G K	6891 Revenue from sales of long-term financial assets (book loss)
	G K	6838 Expenses for rented or leased movable assets that must be added back under trade tax law			6892 Revenue from sales of long-term financial assets, section 3 no. 40 EStG/section 8b(3) KStG (book loss)
	G K	6840 Operating leases of movable assets for operating and office equipment			6895 Disposals of tangible fixed assets (net carrying amount for book loss)
		6845 Tools and minor equipment			6896 Disposals of intangible fixed assets (net carrying amount for book loss)
		6850 Other operating supplies			6897 Disposals of long-term financial assets (net carrying amount for book loss)
		6854 Refunds by co-operatives to members		G K	6898 Disposals of long-term financial assets, section 3 no. 40 EStG/section 8b(3) KStG (net carrying amount for book loss)
		6855 Incidental monetary transaction costs			6900 Losses on disposal of fixed assets
	G K	6856 Expenses from shares in corporations, sections 3 no. 40, 3c EStG/section 8b(1,4) KStG		G K	6903 Losses on disposal of shares in corporations (long-term financial assets), section 3 no. 40 EStG/section 8b(3) KStG
	G K	6857 Costs for disposal, section 3 no. 40 EStG / section 8b (2) KStG (in the case of capital gains)			6905 Losses on disposal of current assets (excluding inventories)
	G K	6858 Costs for disposal, section 3 no. 40 EStG / section 8b (3) KStG (in the case of capital loss)		G K	6906 Losses on disposal of current assets (excluding inventories), section 3 no. 40 EStG/section 8b(3) KStG
		6859 Environmental remediation and waste disposal expenses			6907 Disposal of current assets under section 4(3) sentence 4 EStG
		6860 Non-deductible input tax		SB	6908 Disposal of current assets, section 3 no. 40 EStG/section 8b(3) KStG under section 4(3) sentence 4 EStG
		6865 Non-deductible input tax, 7%			
		6871 Non-deductible input tax, 19%		SB	
	K	6875 Non-deductible half of supervisory board remuneration		G K	
		6876 Deductible supervisory board remuneration			

Balance sheet / Profit and lost item	Program linkage	6 Operating Expenditure	Balance sheet / Profit and lost item	Program linkage	6 Operating Expenditure	
Other operating expenses	SB	6910	Write-downs of current assets excluding inventories and securities classified as current assets (normal amount)		6979	Imputed wages for non-compensated employees
		6912	Write-downs of current assets due to tax reasons, excluding inventories and securities classified as current assets (normal amount)		6980	Allocated imputed business owner's remuneration
		6918	Expenses from the purchase of treasury shares		6982	Allocated imputed rental and lease payments
		6920	Transfers to global valuation allowance on receivables		6984	Allocated imputed interest
		6922	Transfers to tax reserve under s. 6b(3) EStG		6986	Allocated imputed depreciation, amortisation and write-downs
		6923	Transfer to specific valuation allowance on receivables		6988	Allocated imputed business risks
		6924	Transfers to tax reserve under s. 6b(10) EStG		6989	Allocated imputed wages for non-compensated employees
		6927	Allocation to other tax reserves		6990	Cost of sales
		6928	Transfers to replacement reserve under R.6.6 EStR		6992	Administrative expenses
		6929	Transfers to tax reserve under s. 4g EStG		6994	Selling expenses
	6930	Bad debt allowances (normal amount)	6999		Contra account 6990-6998	
	U	AM 6931	Bad debt allowances, 7 % VAT (normal amount)			
	U	AM 6932	Bad debt allowances on tax-exempt intra-European Union supplies of goods and services (normal amount)			
	U	AM 6933	Bad debt allowances on intra-European Union supplies of goods and services subject to domestic taxation, 7 % VAT (normal amount)			
	U	R 6934-6935				
	U	AM 6936	Bad debt allowances, 19 % VAT (normal amount)			
	U	R 6937				
		AM 6938	Bad debt allowances on intra-European Union supplies of goods and services subject to domestic taxation, 19 % VAT (normal amount)			
		R 6939				
		6960	Prior-period expenses			
		6967	Other regular non-operating expenses			
	G K	6968	Other non-deductible expenses			
		6969	Other infrequent expenses			
		6970	Imputed business owner's remuneration			
		6972	Imputed rent/leasing expenses			
		6974	Imputed interest			
		6976	Imputed depreciation, amortisation and write-downs			
		6978	Imputed business risks			

Balance sheet / Profit and lost item	Program linkage	7 Other Revenue und Expenditure	Balance sheet / Profit and lost item	Program linkage	7 Other Revenue und Expenditure		
Income from long-term equity investments	G K	7000	Income from long-term equity investments	G K	7104	Income from shares in corporations (affiliated companies), s. 3 no. 40 EStG/ s. 8b(1) KStG	
		7004	Income from investments in partnerships (affiliated companies), s. 9 GewStG or s. 18 EStG		K	7105	Interest income s. 233a AO, taxable
		7005	Income from shares in corporations (long-term equity investments), s. 3 no. 40 EStG/ s. 8b(1) KStG		G K	7106	Interest income s. 233a AO, tax-exempt (Schedule GK KSt)
		7006	Income from shares in corporations (affiliated companies), s. 3 no. 40 EStG/ s. 8b(1) KStG		G K	7107	Interest income s. 233a AO, s. 4(5b) EStG, tax-exempt
		7008	Profit shares from industrial or self-employed partnerships, s. 9 GewStG or s. 18 EStG			7109	Other interest and similar income from affiliated companies
		7009	Income from long-term equity investments in affiliated companies			7110	Other interest income
		7010	Income from other securities and long-term loans			7115	Income from other securities and short-term loans
		7011	Income from long-term loans			7119	Other interest income from affiliated companies
		7012	Income from long-term loans to affiliated companies			7120	Income similar to interest income
		7013	Income from shares in partnerships (long-term financial assets)			R 7128	Income similar to interest income from affiliated companies
7014	Income from shares in corporations (long-term equity investments), s. 3 no. 40 EStG/ s. 8b(1,4) KStG	7129	Income similar to interest income from affiliated companies				
7015	Income from shares in corporations (affiliated companies), s. 3 no. 40 EStG/ s. 8b(1) KStG (domestic corporations)	7130	Discounts received				
Income from other securities and long-term loans	G K	7016	Income from shares in partnerships (affiliated companies)	G K		7139	Discounts received from affiliated companies
		7017	Income from other long-term securities of corporations (affiliated companies)		7140	Tax-exempt interest income from discounting of provisions	
		7018	Income from other long-term securities of partnerships (affiliated companies)		7141	Interest income from the discounting of liabilities	
		7019	Income from other securities and long-term loans, from affiliated companies		7142	Interest income from the discounting of provisions	
		7020	Interest and dividend income		7143	Interest income from the discounting of provisions for pensions and similar/comparable obligations	
		7021	Compensation payments received as an outside shareholder		7144	Interest income from the discounting of provisions for pensions and similar/comparable obligations for offsetting under s. 246(2) HGB	
		7022	Other interest and similar income		7145	Income from assets for offsetting in accordance with section 246(2) HGB	
		7023	Income from shares in corporations (current assets), s. 3 no. 40 EStG/ s. 8b(1,4) KStG		7190	Income from loss absorption	
		7024	Income from shares in corporations (current assets), s. 3 no. 40 EStG/ s. 8b(1,4) KStG		7192	Income from profits received under a profit pooling agreement	
		7025	Income from shares in corporations (current assets), s. 3 no. 40 EStG/ s. 8b(1,4) KStG		7194	Income from profits received under a profit and loss transfer or partial profit transfer agreement	
Other interest and similar income	G K	R 7102	Other interest and similar income	K	7200	Write-downs of long-term financial assets (permanent)	
		7103	Income from shares in corporations (current assets), s. 3 no. 40 EStG/ s. 8b(1,4) KStG		Depreciation and amortization of financial assets and marketable securities		

Balance sheet / Profit and lost item	Program linkage	7 Other Revenue und Expenditure	Balance sheet / Profit and lost item	Program linkage	7 Other Revenue und Expenditure
	HB	7201 Write-downs of long-term financial assets (not permanent)		K	7317 Interest to shareholders with an equity interest of more than 25 % or their related parties
	G K	7204 Write-downs of long-term financial assets, s. 3 no. 40 EStG/ s. 8b(3) KStG (permanent)		G K	7318 Interest on receivables and payables accounts
		7207 Write-downs of long-term financial assets - affiliated companies		G K	7319 Interest expenses on short-term liabilities to affiliated companies
	G K	7208 Expenses due to share of loss of industrial and independent partnerships, s. 8 GewStG or s. 18 EStG 8)		G K	7320 Interest expense on long-term debt
		7210 Write-downs of securities classified as current assets		G K	7323 Amortisation of discount used for financing
	G K	7214 Write-downs of securities classified as current assets, section 3 no. 40 EStG/section 8b(3) KStG		G K	7324 Amortisation of discount for financing fixed assets
		7217 Write-downs of securities classified as current assets - affiliated companies		G K	7325 Interest expenses for buildings classified as operating assets
	SB	7250 Write-downs of long-term financial assets due to section 6b EStG reserve		G	7326 Borrowing costs for fixed assets
	SB	7255 Write-downs of long-term financial assets due to section 6b EStG reserve, section 3 no. 40 EStG/section 8b(3) KStG		G K	7327 Annuities and recurrent payments
	G K	7300 Interest and similar expenses			7328 Interest expenses for the provision of capital by partners, section 15 EStG (corresponds to special business income)
	G K	7302 Non-tax-deductible other incidental charges related to taxes, section 4(5b) EStG			7329 Interest expenses on long-term liabilities to affiliated companies
		7303 Tax-deductible other incidental charges related to taxes			7330 Expenses similar to interest expenses
	G K	7304 Non-tax-deductible other incidental charges related to taxes		G K	7339 Expenses similar to interest expenses to affiliated companies
	G K	7305 Interest expenses as per Sect. 233a of the German Fiscal Code, deductible		G K	7340 Discount expenses
	G K	7306 Interest expenses as per Sect. 234 to 237 of the German Fiscal Code, non deductible		G K	7349 Discount expenses to affiliated companies
	G K	R 7307			7350 Interest and similar expenses, sections 3 no. 40, 3c EStG/section 8b(1,4) KStG
		7308 Interest expenses as per Sect. 233a of the German Fiscal Code, non-deductible		G K	7351 Interest and similar expenses to affiliated companies, sections 3 no. 40, 3c EStG/section 8b(1) KStG
	G K	7309 Interest expenses to affiliated companies			7355 Loan commissions and administrative cost contributions
	G K	7310 Interest expenses on short-term debt			7360 Interest cost included in additions to pension provisions
	G K	7311 Interest expenses as per Sect. 234 to 237 of the German Fiscal Code, deductible			7361 Interest expenses from the discounting of liabilities
	G	7313 Non-deductible interest on long-term debt under section 4(4a) EStG (add-back)			7362 Interest expenses from the discounting of provisions
	K	7316 Interest on shareholder loans	Interest and similar expenses or Other interest and similar income	HB	7363 Interest expenses from the discounting of provisions for pensions and similar/comparable obligations
					7364 Interest expenses from the discounting of provisions for pensions and similar/comparable obligations for offsetting under s. 246(2) HGB

Balance sheet / Profit and lost item	Program linkage	7 Other Revenue und Expenditure	Balance sheet / Profit and lost item	Program linkage	7 Other Revenue und Expenditure
	HB	7365 Expenses from assets for offsetting in accordance with section 246(2) HGB	Taxes on income or Taxes on income	K	7603 Corporate income tax for prior years
Interest and similar expenses	G K	7366 Interest expenses from the discounting of provisions, non-tax-deductible	Taxes on income	K	7604 Corporate income tax refunds for prior years
Cost of loss absorption	G K	7390 Cost of loss absorption	Taxes on income or Taxes on income	K	7607 Solidarity surcharge refunds for prior years
Profits distributed on the basis of a profit pooling or agreement for profit or partial profit transfer	K	7392 Profit transferred on the basis of a profit pooling agreement	Taxes on income	K	7608 Solidarity surcharge
Profits distributed on the basis of a profit pooling or agreement for profit or partial profit transfer or Loss transfer	G K	7394 Profit transferred on the basis of a profit and loss transfer or partial profit transfer agreement	Taxes on income	K	7609 Solidarity surcharge for prior years
Other operating income	K	R 7400 -7401 R 7450 7451 Gains from mergers and reorganisations	Taxes on income or Taxes on income	G K	7610 Trade tax
	HB	R 7452 -7453 7454 Gain on disposal or discontinuation of business activities, net of tax	Taxes on income	G K	7630 Withholding tax on investment income, 25 %
	HB	7460 Income from the application of transitional provisions		G K	7633 Allowable solidarity surcharge on withholding tax on investment income, 25 %
	HB	R 7461 -7463 7464 Income from the application of transitional provisions (deferred taxes)		G K	7638 Foreign tax on DTA income exempt from domestic taxation
Other operating expenses	K	R 7500 -7501 R 7550 7551 Losses from mergers and reorganisations		G K	7639 Credit/ deduction of foreign withholding tax
	HB	7552 Losses due to extraordinary damage (balance sheet accounting only)		G K	R 7640 7641 Backpayments and refunds of trade tax for prior years, section 4(5b) EStG
	HB	7553 Restructuring and reorganisation costs		G K	R 7642 7643 Income from reversal of provisions for trade tax, section 4(5b) EStG
	HB	7554 Losses from disposal or discontinuation of business activities, net of tax		G K	R 7644 7645 Expenses from additions to and reversals of deferred taxes
	HB	7560 Expenses from the application of transitional provisions		G K	7646 Expenses from additions to provisions for taxes for tax deferral (BStBK)
	HB	7561 Expenses from the application of transitional provisions (provisions for pensions)		G K	7648 Income from reversal of provisions for taxes for tax deferral (BStBK)
	HB	R 7562 7563 Expenses from the application of transitional provisions (deferred taxes)		G K	7649 Income from additions to and reversals of deferred taxes
Taxes on income	K	7600 Corporate income tax	Other taxes		7650 Other taxes
			of which retained profits brought forward/of which accumulated losses brought forward		7675 Excise taxes (other taxes)
					7678 Eco tax
					7680 Land tax
					7685 Motor vehicle tax
					7690 Backpayments of other taxes for prior years
					7692 Refunds of other taxes for prior years
					7694 Income from reversal of provisions for other taxes
					7700 Retained profits brought forward after appropriation of net profit
					F 7705 Retained profits brought forward after appropriation of net profit (with breakdown for statement of changes in capital accounts)
					7720 Accumulated losses brought forward after appropriation of net profit

Balance sheet / Profit and lost item	Program linkage	7 Other Revenue und Expenditure	Balance sheet / Profit and lost item	Program linkage	8
		F 7725 Accumulated losses brought forward after appropriation of net profit (with breakdown for statement of changes in capital accounts)	Other operating expenses		8000 (free text) -8999
Withdrawals from capital reserves		7730 Withdrawals from capital reserves			
Withdrawals from legal reserve		7735 Withdrawals from legal reserve			
Withdrawals from reserve for shares in a parent or majority investor		7740 Withdrawals from special reserves for capitalised own shares			
		7743 Withdrawals from reserve for shares in a parent or majority investor			
Withdrawals from other revenue reserves		7744 Withdrawals from other revenue reserves (co-operatives)			
Withdrawals from reserves provided for by the articles of association		7745 Withdrawals from reserves provided for by the articles of association			
Withdrawals from other revenue reserves		7750 Withdrawals from other revenue reserves			
		F 7751 Withdrawals from collectively held reserves (with breakdown for statement of changes in capital account)			
Income from capital decrease	K	7755 Income from capital decrease			
Appropriations to capital reserves under the rules governing simplified capital decreases		7760 Appropriation to capital reserves under the rules governing simplified capital decreases			
Appropriations to legal reserves		7765 Appropriation to legal reserve			
to reserve for shares in a parent or majority investor		7770 Transfers to special reserves for capitalised own shares			
		7773 Transfers to reserve for shares in a parent or majority investor			
To reserves pursuant to the articles of incorporation		7775 Appropriation to reserves provided for by the articles of association			
Appropriations to other revenue reserves		7780 Appropriation to other revenue reserves			
Appropriations to other reserves		F 7781 Appropriation to collectively held reserves (with breakdown for statement of changes in capital account)			
Appropriations to other revenue reserves		7785 Transfers to other revenue reserves (co-operatives)			
Distributions		7790 Advance distribution			
Carried forward to new account		R 7795			
Other operating expenses		7800 (free text) -7899 R 7900			

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			
		S 9008 Balances brought forward, receivables	Capital share of limited partners	SB	F 9147 Limited partner variable capital - transfer of reserve under section 6b EStG
		S 9009 Balances brought forward, payables			
		F 9050 Open items, 2020	Other equity and liabilities		R 9148 -9149
		F 9051 Open items, 2021			
		R 9052 -9060	Capital shares of general partners		F 9150 Fixed capital - other capital account adjustments, general partner
		R 9069			
		F 9070 Open items, 2000			F 9151 Variable capital - other capital account adjustments, general partner
		F 9071 Open items, 2001			
		F 9072 Open items, 2002			
		F 9073 Open items, 2003			F 9152 Accumulated loss carry-forward account - other capital account adjustments, general partner
		F 9074 Open items, 2004			
		F 9075 Open items, 2005			
		F 9076 Open items, 2006			
		F 9077 Open items, 2007			F 9153 Capital account III - other capital account adjustments, general partner
		F 9078 Open items, 2008			
		F 9079 Open items, 2009			
		F 9080 Open items, 2010			
		F 9081 Open items, 2011	Uncalled contributions of general partners		F 9154 Unpaid uncalled contributions to general partner capital - other capital account adjustments, general partner
		F 9082 Open items, 2012			
		F 9083 Open items, 2013			
		F 9084 Open items, 2014			
		F 9085 Open items, 2015			
		F 9086 Open items, 2016	Capital shares of general partners		F 9155 Allocation account for call obligations - other capital account adjustments, general partner
		F 9087 Open items, 2017			
		F 9088 Open items, 2018			
		F 9089 Open items, 2019			
		F 9090 Aggregate carry-forwards account			R 9156
		R 9091 -9098			F 9157 Private taxes, capital gains tax (general partner) equity
		F 9101 Selling days			F 9158 Private taxes, solidarity surcharge (general partner) equity
		F 9102 Number of cash customers			F 9159 Private taxes, church tax (general partner) equity
		F 9103 Number of employees			F 9160 Limited partner capital - other capital account adjustments, limited partner
		F 9104 Unpaid persons			
		F 9105 Sales staff	Capital share of limited partners		F 9161 Variable capital - other capital account adjustments, limited partner
	F 9106 Business premises m2			F 9162 Loss adjustment account - other capital account adjustments, limited partner	
	F 9107 Sales area m2				
	9111 Reclassification of loans to maturity accounts (BWA-form 15)			F 9163 Capital account III - other capital account adjustments, limited partner	
	F 9116 Number of invoices				
	F 9117 Number of credit customers, monthly			F 9164 Unpaid uncalled contributions to limited partner capital - other capital account adjustments, limited partner	
	F 9118 Number of credit customers, cumulative				
	9120 Expansion investments			F 9165 Allocation account for call obligations - other capital account adjustments, limited partner	
	F 9130 -9131				
	9135 Orders received in financial year	Uncalled capital of limited partners			
	9140 Order books				
Capital share of limited partners		F 9141 Limited partner variable capital			
		F 9142 Variable capital - limited partner share	Capital share of limited partners		F 9166
Collective item for allowable income taxes		9143 Private taxes, capital gains tax (compound item)			F 9167 Private taxes, capital gains tax (limited partner), equity
		9144 Private taxes, solidarity surcharge (compound item)	Other equity and liabilities		F 9168 Private taxes, solidarity surcharge (limited partner), equity
		9145 Private taxes, church tax (compound item)	Capital share of limited partners		

Balance sheet / Profit and lost item	Program linkage	9 Carry-forward, Capital and Statistical Accounts	Balance sheet / Profit and lost item	Program linkage	9 Carry-forward, Capital and Statistical Accounts
		F 9169 Private taxes, church tax (limited partner), equity		HB	F 9229 Contra account for 9220-9221
Capital shares of general partners		F 9170 Fixed capital - transfers, general partner			9240 Investment liabilities in trade payables
		F 9171 Variable capital - transfers, general partner			9241 Investment liabilities from tangible fixed asset purchases in trade payables
		F 9172 Accumulated loss carry-forward account - transfers, general partner			9242 Investment liabilities from intangible fixed asset purchases in trade payables
Uncalled contributions of general partners		F 9173 Capital account III - transfers, general partner			9243 Investment liabilities from long-term financial asset purchases in trade payables
		F 9174 Unpaid uncalled contributions to general partner capital - transfers, general partner			9244 Contra account for accounts 9240-9243
Capital shares of general partners		F 9175 Allocation account for call obligations - transfers, general partner			9245 Receivables from tangible fixed asset sales in other assets
		R 9176 -9179			9246 Receivables from intangible fixed asset sales in other assets
Capital share of limited partners		F 9180 Limited partner capital - transfers, limited partner			9247 Receivables from long-term financial asset sales in other assets
		F 9181 Variable capital - transfers, limited partner			9249 Contra account for accounts 9245-9247
		F 9182 Loss adjustment account - transfers, limited partner			R 9250
		F 9183 Capital account III - transfers, limited partner			R 9255
Uncalled capital of limited partners		F 9184 Unpaid uncalled contributions to limited partner capital - transfers, limited partner			R 9259
		F 9185 Allocation account for call obligations - transfers, limited partner			9260 Short-term provisions
Capital share of limited partners		F 9186 Private taxes, capital gains tax (limited partner), borrowed capital			9262 Medium-term provisions
		F 9187 Private taxes, solidarity surcharge (limited partner), borrowed capital			9264 Long-term provisions, excluding pensions
		F 9188 Private taxes, church tax (limited partner), borrowed capital			9269 Contra account for accounts 9260-9268
Liabilities to limited partners or Receivables to limited and atypical silent partners		9189 Allocation account for transfers between partner capital accounts			9270 Contra account for 9271-9279 (debit entries)
		F 9190 Contra account for statistical quantity units, accounts 9101-9107 and accounts 9116-9118			9271 Contingent liabilities from the issuance and transfer of bills
		9199 Contra account for accounts 9120, 9135-9140			9272 Contingent liabilities to affiliated companies/associates from issuance and transfer of bills
		F 9200 Number of employees			9273 Contingent liabilities from guarantees, bill and cheque guarantees
		F 9201 Statistical accounts for balance sheet/ management accounting ratios and indicators			9274 Contingent liabilities to affiliated companies/associates from guarantees, bill and cheque guarantees
		F 9209 Contra account for 9200			9275 Contingent liabilities from warranties
		9210 Direct labour costs			9276 Contingent liabilities to affiliated companies/associates from warranties
		9219 Contra account for 9210			9277 Contingent liabilities from the granting of security for third-party liabilities
	HB	F 9220 Subscribed capital in DM (art. 42(3) s. 1 EG-HGB)			9278 Contingent liabilities to affiliated companies/associates from the granting of security for third-party liabilities
	HB	F 9221 Subscribed capital in Euros (art. 42(3) s. 2 EG-HGB)			9279 Contingent liabilities from assets held in trust

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
		9280 Contra account for 9281-9284			9392 Account for special accounting standards (values 3)
		9281 Obligations arising from rental agreements and leases			9393 Account for special accounting standards (values 4)
		9282 Obligations to affiliated companies arising from rental agreements and leases			9394 Contra account for special accounting standards (values)
		9283 Other obligations under section 285 no. 3a HGB			F 9395 Account for special accounting standards (quantity 1)
		9284 Other obligations to affiliated companies under section 285 no. 3a HGB			F 9396 Account for special accounting standards (quantity 2)
	HB	9285 Difference of discounting of post-employment benefit obligations under section 253 (6) HGB (credit balance)			F 9397 Account for special accounting standards (quantity 3)
	HB	9286 Contra account for 9285			F 9398 Account for special accounting standards (quantity 4)
	SB	9287 Interest for postings via receivables, section 4(3) EStG	Capital share of limited partners		F 9399 Contra account for special accounting standards (quantity)
	SB	9288 Dunning fees for postings via receivables, section 4(3) EStG			F 9400 Private withdrawals, general, lp
	SB	9289 Contra account for 9287 and 9288			R 9401 -9409 F 9410 Private taxes, lp R 9411 -9419
- "Other accounts" -		9290 Statistical account for tax-exempt out-of-pocket expenses			F 9420 Special personal deductions, partly deductible, lp
Accounts payable		9291 Contra account for 9290			R 9421 -9429
Other liabilities		9292 Statistical account for third-party funds			F 9430 Special personal deductions, fully deductible, lp
Contributions by silent partners	G K	9293 Contra account for 9292			R 9431 -9439
General asset-side tax adjustment item	SB	9295 Contributions by silent partners			F 9440 Non-cash benefits, donations, lp
- "Other accounts" -		9297 Tax adjustment item			R 9441 -9449
		F 9300 Statistical accounts for balance sheet/ management accounting ratios and indicators			F 9450 Extraordinary expenses, lp
		-9320			R 9451 -9459
		F 9326 Statistical accounts for balance sheet/ management accounting ratios and indicators			F 9460 Real estate expenses, lp
		-9343			R 9461 -9469
		F 9346 Statistical accounts for balance sheet/ management accounting ratios and indicators			F 9470 Income from real estate, lp
		-9349			R 9471 -9479
		F 9357 Statistical accounts for balance sheet/ management accounting ratios and indicators			F 9480 Non-cash withdrawals, lp
		-9360			R 9481 -9489
		F 9365 Statistical accounts for balance sheet/ management accounting ratios and indicators			F 9490 Private contributions, lp
		-9367			R 9491 -9499
		F 9371 Statistical accounts for balance sheet/ management accounting ratios and indicators	Capital shares of general partners		F 9500 Allocation to account 2000, general partner
		-9372			R 9501 -9509
		9390 Account for special accounting standards (values 1)			F 9510 Allocation to account 2010, general partner
		9391 Account for special accounting standards (values 2)	Liabilities to general partners or Receivables to general partners	HB	R 9511 -9519 F 9520 Allocation to account 2020, general partner

Balance sheet / Profit and lost item	Program linkage	9 Carry-forward, Capital and Statistical Accounts	Balance sheet / Profit and lost item	Program linkage	9 Carry-forward, Capital and Statistical Accounts
		R 9521 -9529			F 9680 Other remuneration, general partner
Capital shares of general partners		F 9530 Allocation to account 9810, general partner			R 9681 -9689
called up, outstanding capital contributions from general partners	HB	R 9531 -9539			F 9690 Residual allocation, general partner
		F 9540 Allocation to account 0060, general partner			R 9691 -9699
		R 9541 -9549			F 9700 Name of partner, limited partner
Capital share of limited partners		F 9550 Allocation to account 2050, limited partner			R 9701 -9709
		R 9551 -9559			F 9710 Remuneration of work performed, limited partner
		F 9560 Allocation to account 2060, limited partner			R 9711 -9719
		R 9561 -9569			F 9720 Management bonus, limited partner
Liabilities to limited partners or Receivables to limited and atypical silent partners	HB	F 9570 Allocation to account 2070, limited partner			R 9721 -9729
		R 9571 -9579			F 9730 Loan interest, limited partner
Capital shares of general partners		F 9580 Allocation to account 9820, general partner			R 9731 -9739
		R 9581 -9589			F 9740 Transfer for use, limited partner
called up, outstanding capital contributions from limited partners	HB	F 9590 Allocation to account 0080, limited partner			R 9741 -9749
		R 9591 -9599			F 9750 Other remuneration, limited partner
Credit to capital accounts or Appropriation of Income		F 9600 Name of partner, general partner			R 9751 -9759
		R 9601 -9609	Capital share of limited partners		F 9760 Other remuneration, limited partner
		F 9610 Remuneration of work performed, general partner	Credit to capital accounts or Appropriation of Income		R 9761 -9769
		R 9611 -9619	Reserves		F 9770 Other remuneration, limited partner
		F 9620 Management bonus, general partner	Profit/loss carry-forward before appropriation		R 9771 -9779
		R 9621 -9629	Reserves		F 9780 Allocation to account 9840, limited partner
		F 9630 Loan interest, general partner	Profit/loss carry-forward before appropriation		R 9781 -9789
		R 9631 -9639	Reserves		F 9790 Remaining allocation, limited partner
		F 9640 Transfer for use, general partner	Profit/loss carry-forward before appropriation		R 9791 -9800
		R 9641 -9649	- "Other accounts" -		F 9802 Collectively held reserves - other capital account adjustments
		F 9650 Other remuneration, general partner			F 9803 Retained profits/ accumulated losses brought forward - other capital account adjustments
		R 9651 -9659			F 9804 Collectively held reserves - transfers
		F 9660 Other remuneration, general partner			F 9805 Retained profits/ accumulated losses brought forward - transfers
		R 9661 -9669			F 9806 Attributable share of net income/net loss for financial year - per partner
		F 9670 Other remuneration, general partner			F 9807 Attributable share of net retained profits/net accumulated losses - per partner
		R 9671 -9679			

Balance sheet / Profit and lost item	Program linkage	9 Carry-forward, Capital and Statistical Accounts	Balance sheet / Profit and lost item	Program linkage	9 Carry-forward, Capital and Statistical Accounts
		F 9808 Contra account for attributable share of net income/net loss for financial year		SB G K	9891 Statistical account for profit markup under sections 6b, 6c EStG (debit balance) - Contra account for 9890
		F 9809 Contra account for attributable share of net retained profits/net accumulated losses	Reserves		F 9892 Change of collectively held reserves (contributions/withdrawals)
Capital shares of general partners		F 9810 Capital accounts III, gp		SB	9893 VAT in receivables at general VAT rate (cash basis accounting)
		R 9811 -9819		SB	9894 VAT in receivables at reduced VAT rate (cash basis accounting)
		F 9820 Accumulated loss carry-forward account, gp		SB	9895 Contra account 9893-9894 for allocation of VAT (cash basis accounting)
		R 9821 -9829		SB	9896 Input tax in liabilities at general VAT rate (cash basis accounting)
		F 9830 Allocation account for call obligations, gp		SB	9897 Input tax in liabilities at reduced VAT rate (cash basis accounting)
		R 9831 -9839		SB	9898 Input tax in liabilities from various costs (cash basis accounting)
Capital share of limited partners		F 9840 Capital accounts III, lp		SB	9899 Contra account 9896-9897 for allocation of input tax (cash basis accounting)
		R 9841 -9849		SB	9900 VAT not due - other revenues (cash basis accounting)
		F 9850 Allocation account for call obligations, lp		SB	9901 Contra account for 9900
		R 9851 -9859		SB	9902 VAT in receivables from other revenues (cash basis accounting)
Call obligations of general partners arising from share of loss not covered by capital contributions		F 9860 Call obligations of general partners, gp		SB	9910 Contra account for reduction in withdrawals, section 4(4a) EStG
		R 9861 -9869		SB	9911 Reduction in withdrawals, section 4(4a) EStG (credit balance)
Call obligations of limited partners arising from share of loss not covered by capital contributions		F 9870 Call obligations of limited partners, lp		SB	9912 Increase in withdrawals, section 4(4a) EStG
		R 9871 -9879		SB	9913 Contra account for increase in withdrawals, section 4(4a) EStG (credit balance)
Special reserve for capitalised own shares		9880 Special reserve for capitalised own shares		SB	9914 Add-back of investment deduction section 7g (2) EStG from four tax years ago, off-balance sheet (credit balance)
Withdrawals of general partners not covered by capital contributions		F 9883 Withdrawals by general partners not covered by capital contributions	- "Other accounts" -	SB G K	9915 Reversal of investment deduction section 7g (3), (4) EStG from four tax years ago, off-balance sheet
Withdrawals of limited partners not covered by capital contributions		F 9884 Withdrawals by limited partners not covered by capital contributions		SB K	9916 Add-back of investment deduction section 7g (2) EStG from two tax years ago, off-balance sheet (credit balance)
Negative equity resulting from losses		F 9885 Allocation account for withdrawals by general partners not covered by capital contributions		SB G K	9917 Add-back of investment deduction section 7g (2) EStG from three tax years ago, off-balance sheet (credit balance)
		F 9886 Allocation account for withdrawals by limited partners not covered by capital contributions		SB	
- "Other accounts" -		9887 Partners' tax expense		SB G K	
	SB	9889 Contra account for 9887			
		9890 Statistical account for profit markup under sections 6b, 6c EStG (credit balance)			

Balance sheet / Profit and lost item	Program linkage	9 Carry-forward, Capital and Statistical Accounts	Balance sheet / Profit and lost item	Program linkage	9 Carry-forward, Capital and Statistical Accounts
	SB	9918 Reversal of investment deduction section 7g (3), (4) EStG from two tax years ago, off-balance sheet	Credit to liability accounts or Appropriation of Income	HB	9980 Allocation of debit entry to liability accounts
	SB	9919 Reversal of investment deduction section 7g (3), (4) EStG from three tax years ago, off-balance sheet	Credit to capital accounts or Appropriation of Income	HB	9981 Allocation account for allocation of debit entry to liability accounts
Accounts receivable		9960 Valuation adjustment, trade receivables	Credit to liability accounts	HB	9982 Allocation of credit entry to liability accounts
Other liabilities		9961 Valuation adjustment, other liabilities	Credit to capital accounts	HB	9983 Allocation account for allocation of credit entry to liability accounts
Cash-in-hand, central bank balances, bank balances and cheques		9962 Valuation adjustment, bank balances	- "Other accounts" -	HB G K	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
Liabilities to financial institutions		9963 Valuation adjustment, liabilities to banks			9985 Contra account for 9984
Accounts payable		9964 Valuation adjustment, trade payables		HB	9986 Profit attributable to debt
Other assets		9965 Valuation adjustment, other assets			9987 Adjustment account for reconciliation
- "Other accounts" -	SB G K	9970 Investment deduction section 7g(1) EStG, off-balance sheet (debit balance)			9989 Contra account for 9986 - 9988
	SB	9971 Investment deduction section 7g(1) EStG, off-balance sheet (credit balance) - contra account for 9970			9990 Income of exceptional size or incidence
	SB G K	9972 Add-back of investment deduction section 7g (2) EStG from preceding tax year, off-balance sheet (credit balance)			9991 Income (aperiodic)
	SB	9973 Add-back of investment deduction section 7g (2) EStG from previous tax years, off-balance sheet (debit balance) - contra account for 9972, 9914, 9916, 9917			9992 Income of exceptional size or incidence (aperiodic)
	SB	9974 Reversal of investment deduction section 7g (3), (4) EStG in preceding tax year			9993 Expenses of exceptional size or incidence
	SB	9975 Reversal of investment deduction section 7g (3), (4) EStG in previous tax years - contra account for 9974, 9915, 9918, 9919			9994 Expenses (aperiodic)
	SB G	9976 Non-deductible interest expenses under section 4h EStG (credit balance)			9995 Expenses of exceptional size or incidence (aperiodic)
	SB	9977 Non-deductible interest expenses under section 4h EStG (debit balance) - contra account for 9976			9998 Contra account for 9990-9997
	SB G	9978 Deductible interest expenses from prior years under section 4h EStG (debit balance)			Personal accounts
	SB	9979 Deductible interest expenses from prior years under section 4h EStG (credit balance) - contra account for 9978			10000 Accounts receivable -69999
					70000 Accounts payable -99999