

Account Chart

Standard Chart of Accounts (SKR 03)

Valid for 2025



Balance sheet / Profit and loss item	Program linkage	0 Fixed asset and capital accounts	Balance sheet / Profit and loss item	Program linkage	0 Fixed asset and capital accounts
Unpaid and due shares in co-operatives		0005 Unpaid and due shares in co-operatives			0100 Industrial buildings
Purchased concessions, industrial property rights and similar rights and values as well as licenses to such rights and values		0010 Purchased concessions, industrial and similar rights and assets, and licences in such rights and assets			0110 Garages
					0111 Outdoor facilities
					0112 Paved courtyards and other paved surfaces
					0113 Fixtures in commercial and industrial buildings
					0115 Other buildings
					0120 Commercial, industrial and other buildings under construction
					0129 Advance payments on commercial, industrial and other buildings on own properties
					0140 Residential buildings
					0145 Garages
					0146 Outdoor facilities
Goodwill		0035 Goodwill			0147 Paved courtyards and other paved surfaces
Advance payments made		0038 Prepayments for goodwill			0148 Fixtures in residential buildings
		0039 Prepayments for intangible fixed assets			0149 Share of building attributable to home office
Goodwill		R 0040			0150 Residential buildings under construction
		-0042			0159 Advance payments on residential buildings on own properties
Self-determined industrial property rights and similar rights and values	HB	0043 Internally generated intangible fixed assets			0160 Buildings on third-party land
	HB	0044 Computer software			0165 Commercial buildings
	HB	0045 Licences and franchise agreements			0170 Industrial buildings
	HB	0046 Concessions and industrial rights			0175 Garages
	HB	0047 Recipes and formulas, processes, prototypes			0176 Outdoor facilities
	HB	0048 Intangible fixed assets under development			0177 Paved courtyards and other paved surfaces
Intangible assets currently under development	HB	0050 Land, land rights and buildings, including buildings on third-party land			0178 Fixtures in commercial and industrial buildings
		0059 Share of land attributable to home office			0179 Other buildings
		0060 Land rights without buildings			0180 Commercial, industrial and other buildings under construction
		0065 Undeveloped land			0189 Prepayments on commercial, industrial and other buildings on third-party land
		0070 Land rights (heritable building rights, long-term occupancy rights)			0190 Residential buildings
		0075 Impaired land			0191 Garages
		0079 Advance payments on land			0192 Outdoor facilities
Advance payments made and construction in progress		0080 Buildings on own land and land rights			
		0085 Property values of own developed land			
Properties, rights equivalent to real property and buildings, including buildings on third-party land		0090 Commercial buildings			

Balance sheet / Profit and loss item	Program linkage	0 Fixed asset and capital accounts	Balance sheet / Profit and loss item	Program linkage	0 Fixed asset and capital accounts
		0193 Paved courtyards and other paved surfaces			0508 Loans to affiliated companies, sole proprietorships
		0194 Fixtures in residential buildings			0509 Shares in affiliated majority investor, partnership
Advance payments made and construction in progress		0195 Residential buildings under construction	Shares in affiliated companies		0510 Other long-term equity investments
		0199 Prepayments on residential buildings on third-party land	Participations		0513 Typical silent partnerships
Technical equipment and machinery		0200 Technical equipment and machinery			0516 Atypical silent partnerships
		0210 Machinery			0517 Investments in corporations
		0220 Machine tools			0518 Investments in partnerships
		0240 Technical equipment			0519 Investment by a GmbH & Co. KG in a general partner GmbH
		0260 Transportation and similar systems			0520 Loans to other long-term investees and investors
Advance payments made and construction in progress		0280 Operating facilities	Loans to other long-term investees and investors		0523 Loans to other long-term investees or investors, partnerships
		0290 Technical equipment and machinery under construction			0524 Loans to other long-term investees or investors, corporations
		0299 Prepayments on technical equipment and machinery			0525 Long-term securities
Other equipment, operating and office equipment		0300 Other equipment, operating and office equipment	Long-term securities		0530 Securities with profit participation rights that are subject to the partial income system
		0310 Other equipment			0535 Fixed-income securities
		0320 Passenger cars			0538 Shares of a GmbH & Co. KG in a general partner GmbH
		0350 Heavy goods vehicles			0540 Other miscellaneous loans
		0380 Other transportation resources			0550 Loans
		0400 Operating equipment	Shares in affiliated companies		0570 Long-term shares in cooperatives
		0410 Office equipment			0580 Loans to shareholders/partners
		0420 Office fittings			0582 Loans to GmbH shareholders
		0430 Shop fittings	Other loans		R 0583
		0440 Tools			0584 Loans to general partners
		0450 Leasehold improvements	Co-operative shares		0586 Loans to limited partners
		0460 Scaffolding and formwork materials	Loans to shareholders		0590 Loans to related parties
		0480 Low-value assets			0595 Long-term pension liability claims from life insurance policies
		0485 Assets (collective item)			0600 Non-convertible bonds
		0490 Other operating and office equipment			0601 Non-convertible bonds - remaining term up to 1 year
Advance payments made and construction in progress		0498 Other equipment, operating and office equipment under construction	Other loans		0605 Non-convertible bonds - remaining term between 1 and 5 years
		0499 Prepayments on other equipment, operating and office equipment	Reinsurance claims from life insurance policies		0610 Non-convertible bonds - remaining term greater than 5 years
Shares in affiliated companies		0500 Shares in affiliated companies (fixed assets)	Bonds		0615 Convertible bonds
		0501 Shares in affiliated companies, partnerships			0616 Convertible bonds - remaining term up to 1 year
		0502 Shares in affiliated companies, corporations			0620 Convertible bonds - remaining term between 1 and 5 years
		0503 Shares in parent or majority investor, corporations			
		0504 Shares in parent or in majority investor			
Loans to affiliated companies		0505 Loans to affiliated companies			
		0506 Loans to affiliated companies, partnerships			
		0507 Loans to affiliated companies, corporations			

Balance sheet / Profit and loss item	Program linkage	0 Fixed asset and capital accounts	Balance sheet / Profit and loss item	Program linkage	0 Fixed asset and capital accounts
Liabilities to financial institutions or Cash on hand, central bank balances, bank balances, and checks		0625 Convertible bonds - remaining term greater than 5 years		Other liabilities to shareholders or Other receivables from shareholders or Receivables from shareholders or Other assets	0725 Liabilities to other long-term investees and investors - remaining term greater than 5 years
		0630 Liabilities to banks			0730 Liabilities to shareholders/partners
		0631 Liabilities to banks - remaining term up to 1 year			0731 Liabilities to shareholders/partners - remaining term up to 1 year
		0640 Liabilities to banks - remaining term between 1 and 5 years			0740 Liabilities to shareholders/partners - remaining term between 1 and 5 years
		0650 Liabilities to banks - remaining term greater than 5 years			0750 Liabilities to shareholders/partners - remaining term greater than 5 years
		0660 Liabilities to banks under instalment credit agreements			0755 Liabilities to shareholders/partners for outstanding distributions
		0661 Liabilities to banks under instalment credit agreements - remaining term up to 1 year			0760 Liabilities to typical silent partners
		0670 Liabilities to banks under instalment credit agreements - remaining term between 1 and 5 years			0761 Liabilities to typical silent partners - remaining term up to 1 year
		0680 Liabilities to banks under instalment credit agreements - remaining term greater than 5 years			0764 Liabilities to typical silent partners - remaining term between 1 and 5 years
		0690 Liabilities to banks, previous to residual term differentiation			0767 Liabilities to typical silent partners - remaining term greater than 5 years
		0699 Contra account 0630-0689 if accounts 0690-0698 are allocated			0770 Liabilities to atypical silent partners
		0700 Liabilities to affiliated companies			0771 Liabilities to atypical silent partners - remaining term up to 1 year
		Liabilities to affiliated companies or Receivables from affiliated companies			0701 Liabilities to affiliated companies - remaining term up to 1 year
0705 Liabilities to affiliated companies - remaining term between 1 and 5 years				0777 Liabilities to atypical silent partners - remaining term greater than 5 years	
0710 Liabilities to affiliated companies - remaining term greater than 5 years				0780 Profit-participation loans	
0715 Liabilities to other long-term investees and investors				0781 Profit-participation loans - remaining term up to 1 year	
0716 Liabilities to other long-term investees and investors - remaining term up to 1 year				0784 Profit-participation loans - remaining term between 1 and 5 years	
Liabilities to other long-term investees and investors		0720 Liabilities to other long-term investees and investors - remaining term between 1 and 5 years		0787 Profit-participation loans - remaining term greater than 5 years	
				0790 Other liabilities, previous to residual term differentiation (balance sheet accounting only)	
				0799 Contra account 0730-0789, 1665-1678 and 1695-1698 if accounts 0790-0798 are allocated	
			Subscribed capital	K	0800 Subscribed capital

Balance sheet / Profit and loss item	Program linkage	0 Fixed asset and capital accounts	Balance sheet / Profit and loss item	Program linkage	0 Fixed asset and capital accounts
	K	0809 Capital increase from reserves or retained earnings		K	0856 Equity component of reversals of write-downs
Paid-up shares of remaining members of co-operatives	K	0810 Paid-up shares of remaining members of co-operatives	Opening balance, Private account	HB K	0857 Revenue reserves from the transitional BilMoG provisions (reversal of write-downs of long-term financial assets)
Paid-up shares of withdrawing members of co-operatives	K	0811 Paid-up shares of withdrawing members of co-operatives		HB K	0858 Revenue reserves from the transitional BilMoG provisions (reversal of special tax-allowable reserves)
Paid-up shares of cancelled shares	K	0812 Paid-up shares of co-operatives, cancelled shares		HB K	0859 Deferred taxes (revenue reserves credit balance) from items taken directly to equity
Paid-up shares of remaining members of co-operatives	K	0813 Unpaid and due shares in co-operatives, recorded	Profit/loss carry-forward	K	0860 Retained profits brought forward before appropriation of net profit
Treasury shares	K	0819 Purchased treasury shares	Profit/loss carry-forward before appropriation		F 0865 Retained profits brought forward before appropriation of net profit (with breakdown for statement of changes in capital accounts)
Uncalled outstanding contributions		0820 Unpaid uncalled contributions to subscribed capital (reported as liability, deducted from subscribed capital on the face of the balance sheet)			F 0867 Accumulated losses brought forward before appropriation of net profit (with breakdown for statement of changes in capital accounts)
Capital contributions called in, still outstanding		-0829			
Subsequent payments claimed		0830 Unpaid called contributions to subscribed capital (receivables)	Profit/loss carry-forward	K	0868 Accumulated losses brought forward before appropriation of net profit
Capital reserves	K	0839 Supplementary calls (receivables; contra account 0845)			F 0870 Fixed capital, gp
	K	0840 Capital reserves	Capital share general partners		F 0871 Capital (fixed share, only sole proprietorships)
	K	0841 Capital reserves from issuance of shares above par or notional amount	Opening balance, Private account		F 0880 Variable capital, gp
	K	0842 Capital reserves from issuance of convertible bonds and options to acquire shares	Capital share general partners		F 0881 Capital (variable share, only sole proprietorships)
	K	0843 Capital reserves from additional payments as consideration for preferential rights for shares	Opening balance, Private account		F 0890 Partner loans, gp
	K	0844 Other additional capital contributions	Liabilities to general partners or Receivables from general partners		R 0891 -0899
	K	0845 Supplementary calls (contra account 1299)			F 0900 Limited partner capital, lp
Statutory reserve	K	0846 Legal reserve			R 0901 -0909
Other retained earnings	K	0848 Other revenue reserves from the purchase of treasury shares	Capital shares of limited partners		F 0910 Loss adjustment account, lp
Reserve for shares in a parent or majority investor		0849 Reserve for shares in a parent or majority investor			R 0911 -0919
Reserves provided for by the articles of association	K	0851 Reserves provided for by the articles of association	Liabilities to limited partners or Receivables from limited partners		F 0920 Partner loans, lp
Other revenue reserves	K	0852 Other revenue reserves (co-operatives)			R 0921 -0929
Opening balance, Private account	HB K	0853 Revenue reserves from the transitional BilMoG provisions	Other special reserves	SB	0930 Miscellaneous other special reserves
	HB K	0854 Revenue reserves from the transitional BilMoG provisions (reversal of write-downs of tangible fixed assets)		SB	0931 Untaxed reserves under section 6b EStG
Other retained earnings	K	0855 Other revenue reserves			0932 Replacement reserves

Balance sheet / Profit and loss item	Program linkage	0 Fixed asset and capital accounts	Balance sheet / Profit and loss item	Program linkage	0 Fixed asset and capital accounts	
Special tax-allowable reserves		0940 Special tax-allowable reserves, accelerated tax depreciation and write-downs			0974 Provisions for warranties (contra account 4790)	
Other special reserves	SB	0945 Adjustment item for withdrawals s. 4g EStG		HB	0976 Provisions for expected losses from executory contracts	
	SB	0946 Reserve for investment grants			0977 Provisions for period-end closing and audit costs	
Special tax-allowable reserves		0947 Special tax-allowable reserves under section 7g(5) EStG		HB	0978 Provisions for internal expenses under section 249(2) HGB (old version)	
Special reserves for investment grants	HB	0948 Special reserves for third-party investment grants	Prepaid expenses		0979 Provisions for environmental protection	
Provisions for pensions and similar obligations		0949 Extraordinary items for investment grants	Deferred tax assets	HB	0980 Prepaid expenses	
		0950 Provisions for pensions and similar obligations	Prepaid expenses	SB	0983 Deferred tax assets	
Provisions for pensions and similar obligations or Excess of plan assets over pension liability	HB	0951 Provisions for pensions and similar obligations for offsetting against long-term assets in accordance with section 246(2) HGB		SB	0984 Customs and excise duties relating to inventories and recognised as expenses	
Provisions for pensions and similar obligations		0952 Provisions for pensions and similar obligations to shareholders or related parties	Opening balance, Private account	HB	K	0985 Value added tax relating to prepayments and recognised as expenses
		0953 Provisions for direct commitments		HB	K	0986 Discount
		0954 Provisions for subsidy obligations for pension funds and life insurances	Reserves		F	0987 Deferred income (revenue reserves debit balance) from items taken directly to equity
Provisions for taxes (general)		0955 Provisions for taxes			0988 Deferred taxes (revenue reserves debit balance) from items taken directly to equity	
Other provisions		0956 Provision for trade tax, section 4(5b) EStG	Prepaid expenses		F 0989 Collectively held reserves (with breakdown for statement of changes in capital accounts)	
Provisions for taxes (general)		0961 Provisions for vacation pay	- "Other accounts" -		0990 Deferred income	
Other provisions		0962 Provisions for taxes for tax deferral (BStBK)			0992 Deferrals of intra-period flat-rate depreciation charges for management accounting analysis	
		0963 Provision for corporate income tax	Trade receivables		0996 Global valuation allowance on receivables remaining term up to 1 year	
		0964 Long-term provisions for long-term obligations comparable to post-employment benefits			0997 Global valuation allowance on receivables remaining term greater than 1 year	
		0965 Provisions for personnel expenses			0998 Specific valuation allowances on receivables remaining term up to 1 year	
Other provisions or Excess of plan assets over pension liability	HB	0966 Provisions for record retention obligations			0999 Specific valuation allowances on receivables remaining term greater than 1 year	
		0967 Long-term provisions for long-term obligations comparable to post-employment benefits for offsetting with long-term assets under s. 246(2) of the HGB				
Deferred taxes liabilities	HB	0968 Deferred tax liabilities				
Provisions for deferred taxes	HB	0969 Allowances for deferred tax liabilities				
Other provisions		0970 Other provisions				
		0971 Provisions for maintenance expenses deferred to the first three months of the following year				
		0973 Provisions for environmental remediation and waste disposal expenses				

Balance sheet / Profit and loss item	Program linkage	1 Financial and private accounts	Balance sheet / Profit and loss item	Program linkage	1 Financial and private accounts
Cash on hand, central bank balances, bank balances, and checks		F 1000 Cash-in-hand	Excess of plan assets over pension liability or Provisions for pensions and similar obligations	HB	1357 Long-term assets for offsetting provisions for pensions and similar obligations in accordance with section 246(2) HGB
Cash on hand, central bank balances, and checks or Liabilities to financial institutions		F 1010 Petty cash 1	Other assets or Other liabilities	SB	F 1360 Cash in transit
		F 1020 Petty cash 2			F 1371 Clearing account for determining profit as per section 4/3 (EStG), not recognized in income
		F 1100 Bank (Postbank)	Receivables from limited partners or Liabilities to limited partners		1372 Current assets in accordance with section 4(3) sentence 4 EStG
		F 1110 Bank (Postbank 1)	Other assets		R 1373 -1375
		F 1120 Bank (Postbank 2)			1376 Receivables from typical silent partners
		F 1130 Bank (Postbank 3)	Other assets or Other liabilities		1377 Receivables from typical silent partners - remaining term up to 1 year
		F 1190 LZB (Bundesbank regional office) balances			1378 Receivables from typical silent partners - remaining term greater than 1 year
		F 1195 Central bank balances			R 1379
		F 1200 Bank			1380 Cost centre reconciliation account
		F 1210 Bank 1			1381 Receivables from GmbH shareholders
		F 1220 Bank 2	Receivables from shareholders or Liabilities to shareholders		1382 Receivables from GmbH shareholders - remaining term up to 1 year
		F 1230 Bank 3			1383 Receivables from GmbH shareholders - remaining term greater than 1 year
		F 1240 Bank 4			1385 Receivables from general partners
		F 1250 Bank 5			1386 Receivables from general partners - remaining term up to 1 year
		R 1289 1290 Cash investments, short-term cash management (not contained in cash funds)			1387 Receivables from general partners - remaining term greater than 1 year
Liabilities to financial institutions or Cash on hand, central bank balances, bank balances, and checks		1295 Liabilities to banks (not included in cash funds)	Other assets or Other liabilities		1389 Occupational pension and other post-employment benefit entitlements (partners)
Trade receivables or Other liabilities		R 1300 -1328	Receivables from general partners or Liabilities to general partners		F 1390 Clearing account actual taxation
Other securities		1329 Other securities subject to immaterial changes in value			F 1391 Neutralization of items recognized in income for Section 4 (3) EStG
Cash on hand, central bank balances, bank balances, and checks		F 1330 Cheques			1394 Receivables from company/joint ownership
Shares in affiliated companies		1340 Shares in affiliated companies (current assets)			S 1400 Trade receivables
Other securities		1344 Shares in parent or in majority investor			F 1401 Trade receivables
		1348 Other securities			-1406
Other assets	SB	1349 Securities investments (short-term cash management)			F 1410 Trade receivables, no separate receivables/payables accounting
		1350 GmbH shares held for sale	- "Other accounts" -	SB	-1444
Excess of plan assets over pension liability or Other provisions	HB	1352 Shares in cooperatives held for sale	Other assets or Other liabilities		
		1353 Assets to settle obligations comparable to post-employment benefits		SB	
Other assets	SB	1354 Assets for offsetting with obligations comparable to post-employment benefits under s. 246(2) of the HGB			
		1355 Pension liability insurance claims	- "Other accounts" -	SB	
		1356 Long-term assets for the settlement of provisions for pensions and similar obligations	Trade receivables or Other liabilities		

Balance sheet / Profit and loss item	Program linkage	1 Financial and private accounts	Balance sheet / Profit and loss item	Program linkage	1 Financial and private accounts
	SB	F 1445 Trade receivables at general VAT rate or of a VAT-exempt small business (cash basis accounting)			F 1485 Trade receivables from other long-term investees and investors - remaining term greater than 1 year
	SB	F 1446 Trade receivables at reduced VAT rate (cash basis accounting)	Receivables from other long-term investees and investors		1488 Valuation allowances on receivables from other long-term investees and investors remaining term up to 1 year
	SB	F 1447 Tax-exempt or untaxed trade receivables (cash basis accounting)			1489 Valuation allowances on receivables from other long-term investees and investors remaining term greater than 1 year
	SB	F 1448 Trade receivables at average rates under section 24 UStG (cash basis accounting)			F 1490 Trade receivables from shareholders/partners
	SB	F 1449 Contra account 1445-1448 if receivables are classified by tax rates (cash basis accounting)	Other receivables from shareholders or Other liabilities to shareholders or		
	SB	F 1450 Receivables under section 11 (1) sentence 2 EStG for section 4/3 EStG	Liabilities to shareholders or Other liabilities		
Trade receivables or Other liabilities		F 1451 Trade receivables, no separate receivables/payables accounting - remaining term up to 1 year			F 1491 Trade receivables from shareholders/partners - remaining term up to 1 year
		F 1455 Trade receivables, no separate receivables/payables accounting - remaining term greater than 1 year	Trade receivables		F 1495 Trade receivables from shareholders/partners - remaining term greater than 1 year
		F 1460 Doubtful receivables	Trade receivables or Other liabilities		1498 Contra account for other assets if posted via receivables account
		F 1461 Doubtful receivables - remaining term up to 1 year	Other assets or Other liabilities		1499 Contra account 1451-1497 if allocated to receivables account
		F 1465 Doubtful receivables - remaining term greater than 1 year	Other assets		1500 Other assets
Receivables from affiliated companies or Liabilities to affiliated companies		F 1470 Trade receivables from affiliated companies	Other assets or Other liabilities		1501 Other assets - remaining term up to 1 year
		F 1471 Trade receivables from affiliated companies - remaining term up to 1 year	Other assets		1502 Other assets - remaining term greater than 1 year
		F 1475 Trade receivables from affiliated companies - remaining term greater than 1 year	Other assets or Other liabilities		1503 Receivables from executive board members and managing directors - remaining term up to 1 year
Receivables from affiliated companies		1478 Valuation allowances on receivables from affiliated companies remaining term up to 1 year	Other assets		1504 Receivables from executive board members and managing directors - remaining term greater than 1 year
		1479 Valuation allowances on receivables from affiliated companies remaining term greater than 1 year	Other assets or Other liabilities		1505 Receivables from supervisory and advisory board members - remaining term up to 1 year
Receivables from other long-term investees and investors or Liabilities to other long-term investees and investors		F 1480 Trade receivables from other long-term investees and investors	Other assets		1506 Receivables from supervisory and advisory board members - remaining term greater than 1 year
		F 1481 Trade receivables from other long-term investees and investors - remaining term up to 1 year	Other receivables from shareholders or Other liabilities to shareholders or Liabilities to shareholders or Other liabilities		1507 Receivables from other shareholders - remaining term up to 1 year
					1508 Receivables from other shareholders - remaining term greater than 1 year

Balance sheet / Profit and loss item	Program linkage	1 Financial and private accounts	Balance sheet / Profit and loss item	Program linkage	1 Financial and private accounts
Advance payments made		1510 Prepayments for inventories	Other assets or Other liabilities	U	1555 Loans - remaining term greater than 1 year
		AV 1511 Prepayments, 7 % input tax			F 1556 Subsequently deductible input tax, section 15a(1) UStG, movable assets
		AV 1512 Prepayments, 5 % input tax			F 1557 Repayable input tax, section 15a(1) UStG, movable assets
		R 1513 -1516			F 1558 Subsequently deductible input tax, section 15a(1) UStG, immovable property
		AV 1517 Prepayments, 16 % input tax			F 1559 Repayable input tax, section 15a(1) UStG, immovable property
		AV 1518 Prepayments, 19 % input tax			S 1560 Input tax allocation accounts
		1519 Receivables from project consortiums			S 1561 Input tax allocation account 7 %
		1520 Receivables from health insurance funds from Act on Reimbursement of Employers' Expenses (AAG)			S 1562 Allocation account for input tax on intra-community acquisitions
		1521 Consignment goods accounts			S 1563 Allocation account for input tax on intra-community acquisitions 19 %
		1522 Profit participation rights			R 1564 -1565
1524 Supplementary payments or additional contributions receivable	S 1566 Input tax allocation account 19 %				
1525 Security deposits	S 1567 Input tax allocation account under sections 13a and 13b UStG				
1526 Security deposits - remaining term up to 1 year	R 1568				
1527 Security deposits - remaining term greater than 1 year	S 1569 Input tax allocation account under sections 13a and 13b UStG, 19 %				
F 1528 Subsequently deductible input tax, section 15a(2) UStG	S 1570 Deductible input tax				
F 1529 Repayable input tax, section 15a(2) UStG	S 1571 Deductible input tax 7 %				
1530 Receivables from employees (payroll)	S 1572 Deductible input tax on intra-community acquisitions				
1531 Receivables from employees (payroll) - remaining term up to 1 year	S 1573 Input tax from acquisition as last purchaser in a triangular transaction				
1537 Receivables from employees (payroll) - remaining term greater than 1 year	S 1574 Deductible input tax on intra-community acquisitions 19 %				
1539 VAT receivables, earlier years	R 1575				
1540 Receivables from trade tax overpayments	S 1576 Deductible input tax 19 %				
1542 Tax refund claims against other countries	S 1577 Deductible input tax under section 13b UStG 19 %				
F 1543 Receivables from tax authorities for construction withholding tax remitted	S 1578 Deductible input tax under section 13b UStG				
1544 Receivables from Bundesagentur für Arbeit	R 1579				
1545 Accounts receivable from VAT advance payments	1580 Contra account for input tax, section 4(3) EStG				
1546 VAT receivables, previous year	1581 Reversal of input tax from previous year, section 4(3) EStG				
1547 Receivables from excise duties paid	1582 Input tax from investments, section 4(3) EStG				
S 1548 Input tax deductible in following period/year	R 1583				
1549 Reclaimed corporate income tax	S 1584 Deductible input tax for intra-community acquisition of new vehicles from suppliers without VAT identification number				
1550 Loans					
1551 Loans - remaining term up to 1 year					

Balance sheet / Profit and loss item	Program linkage	1 Financial and private accounts	Balance sheet / Profit and loss item	Program linkage	1 Financial and private accounts
	U	S 1585 Deductible input tax for withdrawal of goods from a VAT warehouse			F 1628 Trade payables, no separate receivables/payables accounting - remaining term greater than 5 years
	U	R 1587 Acquisition tax liability			F 1630 Trade payables to affiliated companies
Other liabilities or Other assets		R 1589 Items in transit	Liabilities to affiliated companies or Receivables from affiliated companies		
		1590 Third-party funds			F 1631 Trade payables to affiliated companies - remaining term up to 1 year
Receivables from affiliated companies or Liabilities to affiliated companies		F 1593 Allocation account for payments received on account of orders if posted via receivables account			F 1635 Trade payables to affiliated companies - remaining term between 1 and 5 years
		1594 Receivables from affiliated companies			F 1638 Trade payables to affiliated companies - remaining term greater than 5 years
		1595 Receivables from affiliated companies - remaining term up to 1 year			F 1640 Trade payables to other long-term investees and investors
Receivables from other long-term investees and investors or Liabilities to other long-term investees and investors		1596 Receivables from affiliated companies - remaining term greater than 1 year	Liabilities to other long-term investees and investors or Receivables from other long-term investees and investors		
		1597 Receivables from other long-term investees and investors			F 1641 Trade payables to other long-term investees and investors - remaining term up to 1 year
		1598 Receivables from other long-term investees and investors - remaining term up to 1 year			F 1645 Trade payables to other long-term investees and investors - remaining term between 1 and 5 years
Trade payables or Other assets		1599 Receivables from other long-term investees and investors - remaining term greater than 1 year			F 1648 Trade payables to other long-term investees and investors - remaining term greater than 5 years
		S 1600 Trade payables			F 1650 Trade payables to shareholders/partners
	SB	F 1601 Trade payables	Other liabilities to shareholders or Other assets or Other receivables from shareholders or Receivables from shareholders		
	SB	F 1603 Trade payables			F 1651 Trade payables to shareholders/partners - remaining term up to 1 year
	SB	F 1605 Trade payables at general VAT rate (cash basis accounting)			F 1655 Trade payables to shareholders/partners - remaining term between 1 and 5 years
	SB	F 1606 Trade payables at reduced VAT rate (cash basis accounting)			F 1658 Trade payables to shareholders/partners - remaining term greater than 5 years
	SB	F 1607 Trade payables, no input tax (cash basis accounting)			1659 Contra account 1625-1658 if allocated to payables account
Trade payables or Other assets		F 1609 Contra account 1605-1607 if payables are classified by tax rates (cash basis accounting)	Trade payables or Other assets		
	SB	F 1610 Trade payables, no separate receivables/payables accounting	Liabilities on bills accepted and drawn		R 1660 -1664
		F 1610 -1623 Trade payables, no separate receivables/payables accounting	Liabilities to shareholders or Receivables from shareholders		1665 Liabilities to GmbH shareholders
Trade payables or Other assets		F 1624 Trade payables for investments, section 4(3) EStG			
		F 1625 Trade payables, no separate receivables/payables accounting - remaining term up to 1 year			
		F 1626 Trade payables, no separate receivables/payables accounting - remaining term between 1 and 5 years			

Balance sheet / Profit and loss item	Program linkage	1 Financial and private accounts	Balance sheet / Profit and loss item	Program linkage	1 Financial and private accounts
		1666 Liabilities to GmbH shareholders - remaining term up to 1 year		SB	1704 Other liabilities, under section 11(2) sentence 2 EStG for section 4(3) EStG
Liabilities to shareholders		1667 Liabilities to GmbH shareholders - remaining term between 1 and 5 years	Other liabilities		1705 Loans
		1668 Liabilities to GmbH shareholders - remaining term greater than 5 years			1706 Loans - remaining term up to 1 year
Liabilities to general partners or Receivables from general partners		1670 Liabilities to general partners	Other liabilities or Other assets		1707 Loans - remaining term between 1 and 5 years
		1671 Liabilities to general partners - remaining term up to 1 year	Advance payments received on orders	U	1708 Loans - remaining term greater than 5 years
		1672 Liabilities to general partners - remaining term between 1 and 5 years		U	1709 Profit drawdown account of silent partners - other liabilities
		1673 Liabilities to general partners - remaining term greater than 5 years			1710 Payments received on account of orders (liabilities)
Liabilities to limited partners or Receivables from limited partners		1675 Liabilities to limited partners		U	AM 1711 Tax-paid payments received on account of orders, 7 % VAT (liabilities)
		1676 Liabilities to limited partners - remaining term up to 1 year			AM 1712 Tax-paid payments received on account of orders, 5 % VAT (liabilities)
		1677 Liabilities to limited partners - remaining term between 1 and 5 years		U	R 1713
		1678 Liabilities to limited partners - remaining term greater than 5 years			AM 1714 Tax-paid payments received on account of orders, 0 % VAT (liabilities)
Other liabilities or Other assets		1691 Liabilities to project consortiums			1715 Payments received on account of orders - Back taxes
	SB	1692 Neutralization of items recognized in expenses for section 4(3) EStG			R 1716
	SB	1693 Items recognized in equity for section 4(3) EStG		U	AM 1717 Tax-paid payments received on account of orders, 16 % VAT (liabilities)
Other liabilities		1695 Liabilities to silent partners			AM 1718 Tax-paid payments received on account of orders, 19 % VAT (liabilities)
		1696 Liabilities to silent partners - remaining term up to 1 year		U	1719 Payments received on account of orders - remaining term up to 1 year
		1697 Liabilities to silent partners - remaining term between 1 and 5 years	Advance payments received on orders (deducted from inventories on the face of the balance sheet)		1720 Payments received on account of orders - remaining term between 1 and 5 years
		1698 Liabilities to silent partners - remaining term greater than 5 years			1721 Payments received on account of orders - remaining term greater than 5 years
Other liabilities or Other assets		1700 Other liabilities	Other liabilities or Other assets		1722 Payments received on account of orders (deducted from inventories on the face of the balance sheet)
		1701 Other liabilities - remaining term up to 1 year			S 1725 VAT due in following period (sections 13 (1) no. 6, 13b (2) UStG)
		1702 Other liabilities - remaining term between 1 and 5 years	Other liabilities		S 1728 VAT on electronic services taxable in another EU country
Other liabilities		1703 Other liabilities - remaining term greater than 5 years			1729 Tax payments on services taxable in another EU country
			Other liabilities or Other assets		1730 Credit card settlements
			Other liabilities		1731 Consignment goods accounts
					1732 Security deposits received

Balance sheet / Profit and loss item	Program linkage	1 Financial and private accounts	Balance sheet / Profit and loss item	Program linkage	1 Financial and private accounts
		1733 Security deposits received - remaining term up to 1 year		SB	1756 Payroll allocation, section 11(2) EStG for section 4(3) EStG
		1734 Security deposits received - remaining term between 1 and 5 years	- "Other accounts" -	SB	1757 Liabilities to company/joint ownership
		1735 Security deposits received - remaining term greater than 5 years	Other liabilities		1758 Other liabilities refunds by co-operatives
Other liabilities or Other assets		1736 Liabilities from taxes and levies	Other liabilities or Other assets		1759 Expected contributions owed to social security funds
		1737 Liabilities from taxes and levies - remaining term up to 1 year	Provisions for taxes (general) or Other assets	U	S 1760 VAT not due
Other liabilities		1738 Liabilities from taxes and levies - remaining term between 1 and 5 years			S 1761 VAT not due 7 %
		1739 Liabilities from taxes and levies - remaining term greater than 5 years		U	S 1762 VAT not due on intra-European Union supplies of goods and services subject to domestic taxation
Other liabilities or Other assets		1740 Payroll liabilities			R 1763
		1741 Wage and church tax payables			S 1764 VAT not due on intra-European Union supplies of goods and services subject to domestic taxation, 19 %
		1742 Social security liabilities		U	R 1765
		1743 Social security liabilities - remaining term up to 1 year	Other liabilities		S 1766 VAT not due 19 %
		1744 Social security liabilities - remaining term between 1 and 5 years			S 1767 VAT on supplies of goods and services taxable in another EU country
		1745 Social security liabilities - remaining term greater than 5 years			S 1768 VAT on supplies of other goods and services/cost-plus contracts taxable in another EU country
		1746 Liabilities from taxes withheld (investment income tax and solidarity surcharge, church tax on investment income tax) for open distribution	Other liabilities or Other assets		S 1769 VAT withdrawal of goods from a VAT warehouse
		1747 Excise duties payable			S 1770 VAT
		1748 Liabilities for amounts withheld from Employees			S 1771 VAT 7 %
		1749 Payables to tax authorities for construction withholding tax to be remitted			S 1772 VAT on intra-community acquisitions
		1750 Liabilities from capital-forming payment arrangements			R 1773
		1751 Liabilities from capital-forming payment arrangements - remaining term up to 1 year			S 1774 VAT on intra-community acquisitions 19 %
Other liabilities		1752 Liabilities from capital-forming payment arrangements - remaining term between 1 and 5 years		U	R 1775
		1753 Liabilities from capital-forming payment arrangements - remaining term greater than 5 years		U	S 1776 VAT 19 %
		1754 Tax payments to other countries		U	S 1777 VAT on intra-European Union supplies of goods and services subject to domestic taxation
Other liabilities or Other assets		1755 Payroll allocation			S 1778 VAT on intra-European Union supplies of goods and services subject to domestic taxation, 19 %
					S 1779 VAT on intra-community acquisitions without input tax deduction
					F 1780 VAT prepayments
					F 1781 VAT prepayments 1/11
					F 1782 Back taxes, VAT return line 65
					F 1783 Incorrect or invalid invoiced taxes, VAT return line 69
					S 1784 VAT on intra-community acquisition of new vehicles from suppliers without VAT identification number
					S 1785 VAT under section 13b UStG
					R 1786

Balance sheet / Profit and loss item	Program linkage	1 Financial and private accounts	Balance sheet / Profit and loss item	Program linkage	1 Financial and private accounts
		S 1787 VAT under section 13b UStG 19 %			1879 Income from real estate (VAT key possible, only sole proprietorships)
		1788 Acquisition tax deferred until	Capital share general partners		F 1880 Non-cash withdrawals (gp), equity capital
		1789 VAT, current year	Withdrawals		F 1881 Non-cash withdrawals (only sole proprietorships)
		1790 VAT liabilities, previous year	Capital share general partners		F 1890 Private contributions, gp
		1791 VAT liabilities, earlier years	Withdrawals		F 1891 Private contributions (only sole proprietorships)
		1792 Other allocation accounts (interim accounts)	Liabilities to limited partners or Receivables from limited partners		F 1900 Private withdrawals general (lp), borrowed capital
Other assets		1793 Allocation account for prepayments if posted via payables account			R 1901 -1909
Other liabilities or Other assets		S 1794 VAT from acquisition as last purchaser in a triangular transaction			F 1910 Private taxes, lp
	SB	1795 Social security liabilities (section 4(3) EStG)			R 1911 -1919
Other liabilities		1796 Issued gift tokens			F 1920 Special personal deductions, partly deductible (lp), borrowed capital
		1797 Liabilities from VAT advance payments			R 1921 -1929
		S 1798 VAT on intra-European Union supplies of goods and services subject to domestic taxation, only OSS			F 1930 Special personal deductions, fully deductible (lp), borrowed capital
Capital share general partners		F 1800 Private withdrawals (gp), equity capital			R 1931 -1939
Withdrawals		F 1801 Private withdrawals general (only sole proprietorships)			F 1940 Non-cash benefits, donations, lp
Capital share general partners		F 1810 Private taxes, gp			R 1941 -1949
Withdrawals		F 1811 Private taxes (only sole proprietorships)			F 1950 Extraordinary expenses, lp
Capital share general partners		F 1820 Special personal deductions, partly deductible, gp			R 1951 -1959
Withdrawals		F 1821 Special personal deductions, partly deductible (only sole proprietorships)			F 1960 Real estate expenses, lp
		F 1830 Special personal deductions, fully deductible, gp			R 1961 -1969
		F 1831 Special personal deductions, fully deductible (only sole proprietorships)			F 1970 Income from real estate, lp
Capital share general partners		F 1840 Non-cash benefits, donations, gp			R 1971 -1979
Withdrawals		F 1841 Non-cash benefits, donations (only sole proprietorships)			F 1980 Non-cash withdrawals (lp), borrowed capital
		F 1850 Extraordinary expenses, gp			R 1981 -1989
		F 1851 Extraordinary expenses (only sole proprietorships)			F 1990 Private contributions, lp
Capital share general partners		F 1860 Real estate expenses, gp			R 1991 -1999
Withdrawals		F 1861 Real estate expenses (only sole proprietorships)			
		1869 Real estate expenses (VAT key possible, only sole proprietorships)			
Capital share general partners		F 1870 Income from real estate, gp			
Withdrawals		F 1871 Income from real estate (only sole proprietorships)			

Balance sheet / Profit and loss item	Program linkage	2 Accrual accounts	Balance sheet / Profit and loss item	Program linkage	2 Accrual accounts		
- "Other ac- counts" -		R 2000 -2003		G K	2118 Interest on receivables and payables accounts		
Other operating expenses	K	2004 Losses from mergers and reorganisations		G K	2119 Interest expenses on short-term liabilities to affiliated companies		
		R 2006 2007 Restructuring and reorganisation costs		G K	2120 Interest expense on long-term debt		
		R 2008 2010 Non-operating expenses		G K	2123 Depreciation and amortization of premium or discount/debt discount for financing purposes		
		2020 Prior-period expenses		G K	2124 Depreciation and amortization of premium or discount/debt discount for financing fixed assets		
		2090 Expenses from the application of transitional provisions			2125 Interest expenses for buildings classified as operating assets		
		HB	2091 Expenses from the application of transitional provisions (provisions for pensions)		G K	2126 Borrowing costs for fixed assets	
		HB	2094 Expenses from the application of transitional provisions (deferred taxes)		G K	2127 Annuities and recurrent payments	
		Interest and similar expenses	G K	2100 Interest and similar expenses		G	2128 Interest expenses for the provision of capital by partners section 15 EStG (corresponds to special business income)
				2102 Non-tax-deductible other incidental charges related to taxes, section 4(5b) EStG		G K	2129 Interest expenses on long-term liabilities to affiliated companies
				2103 Tax-deductible other incidental charges related to taxes			R 2130 -2139
2104 Non-tax-deductible other incidental charges related to taxes				G K	2140 Expenses similar to interest expenses		
2105 Interest expenses as per Sect. 233a of the German Fiscal Code, non-deductible					2141 Loan commissions and administrative cost contributions		
2107 Interest expenses as per Sect. 233a of the German Fiscal Code, deductible					2142 Interest cost included in additions to pension provisions		
2108 Interest expenses as per Sect. 234 to 237 of the German Fiscal Code, non deductible				HB	2143 Interest expenses from the discounting of liabilities		
2109 Interest expenses to affiliated companies					2144 Interest expenses from the discounting of provisions		
2110 Interest expenses on short-term debt					2145 Interest expenses from the discounting of provisions for pensions and similar/comparable obligations		
2111 Interest expenses as per Sect. 234 to 237 of the German Fiscal Code, deductible				HB	2146 Interest expenses from the discounting of provisions for pensions and similar/comparable obligations for offsetting under s. 246(2) HGB		
G	2113 Non-deductible interest on long-term debt under section 4(4a) EStG (add-back)				HB	2147 Expenses from assets for offsetting in accordance with section 246(2) HGB	
K	2114 Interest on shareholder loans		2148 Interest expenses from the discounting of provisions, non-tax-deductible				
G K	2115 Interest and similar expenses sections 3 no. 40, 3c EStG/ section 8b(1,4) KStG		G K	2149 Expenses similar to interest expenses to affiliated companies			
G K	2116 Interest and similar expenses to affiliated companies sections 3 no. 40, 3c EStG/ section 8b(1) KStG	Interest and similar expenses		2150 Currency translation losses			
K	2117 Interest to shareholders with an equity interest of more than 25 % or their related parties	Other operating expenses					

Balance sheet / Profit and loss item	Program linkage	2 Accrual accounts	Balance sheet / Profit and loss item	Program linkage	2 Accrual accounts
		2151 Currency translation losses (not s. 256a HGB)			2310 Disposals of tangible fixed assets (net carrying amount for book loss)
		2166 Expenses from remeasurement of cash funds			2311 Disposals of intangible fixed assets (net carrying amount for book loss)
		2170 Non-deductible input tax			2312 Disposals of long-term financial assets (net carrying amount for book loss)
		2171 Non-deductible input tax 7 %			2313 Disposals of long-term financial assets section 3 no. 40 EStG/section 8b(2) KStG in conjunction with section 8b(3) sentence 3 KStG (net carrying amount for book loss)
		R 2174			2315 Disposals of tangible fixed assets (net carrying amount for book gain)
		-2175			2316 Disposals of intangible fixed assets (net carrying amount for book gain)
		2176 Non-deductible input tax 19 %			2317 Disposals of long-term financial assets (net carrying amount for book gain)
Taxes on income and earnings	K	2200 Corporate income tax		G K	2318 Disposals of long-term financial assets section 3 no. 40 EStG/section 8b(2) KStG (net carrying amount for book gain)
Taxes on income and earnings or Taxes on income and earnings	K	2203 Corporate income tax for prior years			R 2320
Taxes on income and earnings	K	2204 Corporate income tax refunds for prior years	Other operating income		R 2323
Taxes on income and earnings or Taxes on income and earnings	K	2208 Solidarity surcharge			2324 Disposal of securities classified as current assets section 8b(2) KStG in conjunction with section 8b(3) sentence 3 KStG (book value in the event of book loss)
Taxes on income and earnings or Taxes on income and earnings	K	2209 Solidarity surcharge for prior years			2325 Losses on disposal of current assets (excluding inventories)
Taxes on income and earnings	K	2210 Solidarity surcharge refunds for prior years			2326 Losses on disposal of current assets (excluding inventories) section 3 no. 40 EStG/section 8b(2) KStG in conjunction with section 8b(3) sentence 3 KStG
	K	2213 Withholding tax on investment income, 25 %			2327 Disposal of current assets under section 4(3) sentence 4 EStG
	K	2216 Allowable solidarity surcharge on withholding tax on investment income, 25 %		G K	2328 Disposal of current assets section 3 no. 40 EStG/section 8b(2) KStG in conjunction with section 8b(3) sentence 3 KStG under section 4(3) sentence 4 EStG
	G K	2218 Foreign tax on DTA income exempt from domestic taxation			2329 Transfers to tax reserve under s. 4g EStG
	G K	2219 Credit/ deduction of foreign withholding tax	Other operating expenses		2342 Transfers to tax reserve under s. 6b(3) EStG
	G K	2250 Expenses from additions to and reversals of deferred taxes			2343 Transfers to tax reserve under s. 6b(10) EStG
	HB	2255 Income from additions to and reversals of deferred taxes		K	
	G K	2260 Expenses from additions to provisions for taxes for tax deferral (BStBK)			
	G K	2265 Income from reversal of provisions for taxes for tax deferral (BStBK)			
Taxes on income and earnings or Taxes on income and earnings	G K	2281 Back payments and refunds of trade tax for prior years section 4(5b) EStG		G K	
Taxes on income and earnings	G K	2283 Income from reversal of provisions for trade tax section 4(5b) EStG			
Other taxes		2285 Back payments of other taxes for prior years		SB	
		2287 Refunds of other taxes for prior years		SB	
		2289 Income from reversal of provisions for other taxes		G K	
Other operating expenses		2300 Other expenses			
		2307 Other regular non-operating expenses	Other operating expenses	SB	
	G K	2308 Other non-deductible expenses		SB	
		2309 Other infrequent Expenses		SB	

Balance sheet / Profit and loss item	Program linkage	2 Accrual accounts	Balance sheet / Profit and loss item	Program linkage	2 Accrual accounts
	SB	2344 Transfers to replacement reserve under R.6.6 EStR	Depreciation and amortization of current assets to the extent that they exceed normal depreciation		2430 Bad debt allowances (if unusually high)
	SB	2345 Allocation to other tax reserves			
		2347 Expenses from the purchase of treasury shares		U	AM 2431 Bad debt allowances 7 % VAT (if unusually high)
		2350 Real estate expenses, non-operating			R 2432 -2435
Other taxes		2375 Land tax			AM 2436 Bad debt allowances 19 % VAT (if unusually high)
Other operating expenses	G K	2380 Non-cash benefits, donations, non-tax deductible		U	R 2437 -2438
	G K	2381 Non-cash benefits, donations for scientific and cultural purposes		G K	2440 Allowances on receivables from corporations classified as long-term investees (if unusually high) s. 3c EStG/ s. 8b(3) KStG
	G K	2382 Non-cash benefits, donations for charitable purposes			2441 Allowances on receivables from shareholders and related parties (if unusually high) section 3 no. 40 EStG/ section 8b(3) KStG
	G K	2383 Non-cash benefits, donations for church, religious and non-profit purposes		G K	2450 Transfers to global valuation allowance on receivables
	G K	2384 Non-cash benefits, donations to political parties			2451 Transfer to specific valuation allowance on receivables
	K	2385 Non-deductible half of supervisory board remuneration	Other operating expenses		2480 Transfers to reserve for shares in a parent or majority investor
	G K	2386 Deductible supervisory board remuneration			F 2481 Appropriation to collectively held reserves (with breakdown for statement of changes in capital account)
	G K	2387 Non-cash benefits, donations to permanent assets (capital reserves) of a non-profit foundation	Appropriations to reserve for shares in a parent or majority investor		2485 Transfers to other revenue reserves (co-operatives)
	G K	2389 Non-cash benefits, donations to permanent assets (capital reserves) of a church, religious or non-profit foundation	Appropriations to other reserves		2488 Change tax adjustment item (corporations)
	G K	2390 Non-cash benefits, donations to permanent assets (capital reserves) of a scientific, charitable or cultural foundation	Appropriations to other revenue reserves		F 2489 Change tax adjustment item (partnerships, sole proprietorships)
	U	2400 Bad debt allowances (normal amount)	Taxable profit/loss for the current year (tax adjustment item)	SB	2490 Cost of loss absorption
	U	AM 2401 Bad debt allowances 7 % VAT (normal amount)			2491 Transferred profit shares (debit) / adjusted shares of losses (credit) in atypical silent partnerships
	U	AM 2402 Bad debt allowances on tax-exempt intra-European Union supplies of goods and services (normal amount)		SB	
	U	AM 2403 Bad debt allowances on intra-European Union supplies of goods and services subject to domestic taxation 7 % VAT (normal amount)	Expenses from loss transfers (parent)	G K	
	U	R 2404 -2405	Income from profits transferred under profit pooling, profit and loss transfer, or partial profit transfer agreements or Income from loss transfer	HB	
	U	AM 2406 Bad debt allowances 19 % VAT (normal amount)			2492 Profit transferred on the basis of a profit pooling agreement
	U	R 2407			
		AM 2408 Bad debt allowances on intra-European Union supplies of goods and services subject to domestic taxation 19 % VAT (normal amount)	Income from profits transferred under profit pooling, profit and loss transfer, or partial profit transfer agreements		
		R 2409			

Balance sheet / Profit and loss item	Program linkage	2 Accrual accounts	Balance sheet / Profit and loss item	Program linkage	2 Accrual accounts
Income from profits transferred under profit pooling, profit and loss transfer, or partial profit transfer agreements or Income from loss transfer	G K	2493 Transferred profit shares (debit) / adjusted shares of losses (credit) in typical silent partnerships pursuant to section 8 of the GewStG			2619 Income from long-term equity investments in affiliated companies
Income from profits transferred under profit pooling, profit and loss transfer, or partial profit transfer agreements	K	2494 Profit transferred on the basis of a profit and loss transfer or partial profit transfer agreement	Income from other securities and long-term loans		2620 Income from other securities and long-term loans
Appropriations to capital reserves under the rules governing simplified capital decreases		2495 Appropriation to capital reserves under the rules governing simplified capital decreases		G K	2621 Income from long-term loans
Appropriations to statutory reserve		2496 Appropriation to legal reserve			2622 Income from long-term loans to affiliated companies
Appropriations to reserves provided for by the articles of association		2497 Appropriation to reserves provided for by the articles of association			2623 Income from shares in partnerships (long-term financial assets)
Appropriations to reserve for shares in a parent or majority investor		F 2498 Transfers to special reserves for capitalised own shares			2625 Income from shares in corporations (long-term equity investments) s. 3 no. 40 EStG/ s. 8b(1,4) KStG
Appropriations to other retained earnings		2499 Appropriation to other revenue reserves		G K	2626 Income from shares in corporations (affiliated companies) s. 3 no. 40 EStG/ s. 8b(1) KStG
Other operating income	K	2504 Gains from mergers and reorganisations			2640 Interest and dividend income
		R 2508 Non-operating income			2641 Compensation payments received as an outside shareholder
	HB	2510 Prior - period income			2646 Income from shares in partnerships (affiliated companies)
	HB	2520 Income from the application of transitional provisions			2647 Income from other long-term securities of corporations (affiliated companies)
		2590 Income from the application of transitional provisions (deferred taxes)	other interest and similar income		2648 Income from other long-term securities of partnerships (affiliated companies)
		2594 Income from the application of transitional provisions (deferred taxes)		G K	2649 Income from other securities and long-term loans, from affiliated companies
Income from long-term equity investments	G K	2600 Income from long-term equity investments			2650 Other interest and similar income
		2603 Income from investments in partnerships (affiliated companies) s. 9 GewStG or s. 18 EStG		G K	2653 Interest income s. 233a AO, s. 4(5b) EStG, tax-exempt
	G K	2613 Income from typical silent partnerships			2654 Income from other securities and short-term loans
	G K	2614 Income from atypical silent partnerships		G K	2655 Income from shares in corporations (current assets) s. 3 no. 40 EStG/ s. 8b(1,4) KStG
	G K	2615 Income from shares in corporations (long-term equity investments) s. 3 no. 40 EStG/ s. 8b(1) KStG			2656 Income from shares in corporations (affiliated companies) s. 3 no. 40 EStG/ s. 8b(1) KStG
	G K	2616 Income from shares in corporations (affiliated companies) s. 3 no. 40 EStG/ s. 8b(1) KStG		K	2657 Interest income s. 233a AO, taxable
	G K	2618 Profit shares from industrial or self-employed partnerships s. 9 GewStG or s. 18 EStG	Other operating income		2658 Interest income s. 233a AO, tax-exempt (Schedule GK KSt)
					2659 Other interest and similar income from affiliated companies
					2660 Currency translation gains
					2661 Currency translation gains (not s. 256a HGB)
					2666 Income from remeasurement of cash funds

Balance sheet / Profit and loss item	Program linkage	2 Accrual accounts	Balance sheet / Profit and loss item	Program linkage	2 Accrual accounts
Income from profits received under profit pooling, profit and loss transfer, or partial profit transfer agreements	G K	2792 Income from profits received under a profit pooling agreement			2892 Allocated imputed interest 2893 Allocated imputed depreciation, amortisation and write-downs 2894 Allocated imputed business risks 2895 Allocated imputed wages for non-compensated employees R 2900
Withdrawals from capital reserves		2794 Income from profits received under a profit and loss transfer or partial profit transfer agreement			
Withdrawals from legal reserve		2795 Withdrawals from capital reserves			
Withdrawals from reserves provided for by the articles of association		2796 Withdrawals from legal reserve			
Withdrawals from reserve for shares in a parent or majority investor		2797 Withdrawals from reserves provided for by the articles of association			
Withdrawals from other retained earnings		F 2798 Withdrawals from special reserves for capitalised own shares			
Withdrawals from reserve for shares in a parent or majority investor		2799 Withdrawals from other revenue reserves			
Withdrawals from other reserves		2840 Withdrawals from reserve for shares in a parent or majority investor			
Withdrawals from other revenue reserves		F 2841 Withdrawals from collectively held reserves (with breakdown for statement of changes in capital account)			
of which retained profits brought forward/of which accumulated losses brought forward		2850 Withdrawals from other revenue reserves (co-operatives)			
		2860 Retained profits brought forward after appropriation of net profit			
		F 2865 Retained profits brought forward after appropriation of net profit (with breakdown for statement of changes in capital accounts)			
		F 2867 Accumulated losses brought forward after appropriation of net profit (with breakdown for statement of changes in capital accounts)			
Advance distribution / resolved distribution for the FY		2868 Accumulated losses brought forward after appropriation of net profit			
Other operating expenses	2870 Advance distribution				
	2890 Allocated imputed business owner's remuneration				
	2891 Allocated imputed rental and lease payments				

Balance sheet / Profit and loss item	Program linkage	3 Goods receipt and stock accounts	Balance sheet / Profit and loss item	Program linkage	3 Goods receipt and stock accounts
Cost of raw materials, consumables and supplies, and of purchased merchandise		3000 Raw materials, consumables and supplies			R 3093 -3098 3100 Purchased services
			Expenses for purchased services		
		AV 3010 Cost of raw materials, consumables and supplies 7 % input tax -3019			AV 3106 Purchased services 19 % input tax R 3107 AV 3108 Purchased services 7 % input tax 3109 Purchased services without input tax
		R 3020 -3028 3029 Cost of raw materials, consumables and supplies without input tax deduction			AV 3110 Construction services supplied by domestic contractor 7 % input tax and 7 % VAT
		AV 3030 Cost of raw materials, consumables and supplies 19 % input tax -3039			R 3111 -3112
	U	R 3040 -3059 AV 3060 Cost of raw materials, consumables and supplies, intra-community acquisitions 7 % input tax and 7 % VAT		U	AV 3113 Other services supplied by a contractor in another EU country 7 % input tax and 7 % VAT
		R 3061 AV 3062 Cost of raw materials, consumables and supplies, intra-community acquisitions 19 % input tax and 19 % VAT -3063		U	R 3114 AV 3115 Services supplied by foreign contractor 7 % input tax and 7 % VAT
	U	R 3064 -3065 AV 3066 Cost of raw materials, consumables and supplies, intra-community acquisitions without input tax and 7 % VAT		U	R 3116 -3119 AV 3120 Construction services supplied by domestic contractor 19 % input tax and 19 % VAT -3121
		R 3067 AV 3067 Cost of raw materials, consumables and supplies, intra-community acquisitions without input tax and 19 % VAT		U	R 3122 AV 3123 Other services supplied by a contractor in another EU country 19 % input tax and 19 % VAT
	U	R 3068 -3069 AV 3070 Cost of raw materials, consumables and supplies 5.5 % input tax		U	R 3124 AV 3125 Services supplied by foreign contractor 19 % input tax and 19 % VAT -3126
		AV 3071 Purchase of production supplies 9.0 % / 7.8 % input tax			R 3127 -3129 AV 3130 Construction services supplied by domestic contractor without input tax and 7 % VAT
		R 3072 -3074 AV 3075 Cost of raw materials, consumables and supplies from a VAT warehouse s. 13a UStG 7 % input tax and 7 % VAT		U	R 3131 -3132 AV 3133 Other services supplied by a contractor in another EU country without input tax and 7 % VAT
	U	AV 3076 Cost of raw materials, consumables and supplies from a VAT warehouse s. 13a UStG 19 % input tax and 19 % VAT		U	R 3134 AV 3135 Services supplied by foreign contractor without input tax and 7 % VAT
		R 3077 -3088 AV 3089 Cost of raw materials, consumables and supplies as last purchaser in a triangular transaction 19 % input tax and 19 % VAT		U	R 3136 -3139 AV 3140 Construction services supplied by domestic contractor without input tax and 19 % VAT -3141
	U	3090 Fuels (production) AV 3091 Fuels (production) 7 % input tax			R 3142 AV 3143 Other services supplied by a contractor in another EU country without input tax and 19 % VAT
		AV 3092 Fuels (production) 19 % input tax			R 3144

Balance sheet / Profit and loss item	Program linkage	3 Goods receipt and stock accounts	Balance sheet / Profit and loss item	Program linkage	3 Goods receipt and stock accounts
	U	AV 3145 Services supplied by -3146 foreign contractor without input tax and 19 % VAT		U	AV 3420 Intra-community -3424 acquisitions 7 % input tax and 7 % VAT
		R 3147 -3149		U	AV 3425 Intra-community -3429 acquisitions 19 % input tax and 19 % VAT
		S/AV 3150 Cash discounts received on services for which re- cipient bears tax liability under section 13b UStG		U	AV 3430 Intra-community acquisitions without input tax and 7 % VAT
	U	S/AV 3151 Cash discounts received on services for which re- cipient bears tax liability under section 13b UStG 19 % input tax and 19 % VAT		U	R 3431 -3434
		R 3152 S/AV 3153 Cash discounts received on services for which re- cipient bears tax liability under section 13b UStG without input tax, with VAT		U	AV 3435 Intra-community acquisitions without input tax and 19 % VAT
	U	S/AV 3154 Cash discounts received on services for which re- cipient bears tax liability under section 13b UStG without input tax and 19 % VAT			R 3436 -3439
		R 3155 -3159			AV 3440 Intra-community acquisition of new vehi- cles from supplier with- out VAT identification number, 19 % input tax and 19 % VAT
		3160 Services under s. 13b UStG with input tax deduction			R 3441 -3449
		3165 Services under s. 13b UStG without input tax deduction			R 3500 -3504
	G K	3170 Purchased services (rent/lease for movable property)			AV 3505 Cost of merchandise -3509 5.5 % input tax
	G K	3175 Purchased services (rent/lease for immovable property)			R 3510 -3539
	G K	3180 Purchased services (recompense for rights and licences)			AV 3540 Goods received at -3549 average rate under section 24 UStG 9.0 % / 7.8 % input tax
	G	3185 Purchased services (re- muneration for rental and lease of assets - corresponds to special business income)		U	AV 3550 Tax-exempt intra-com- munity acquisitions
		3200 Cost of merchandise			3551 Cost of merchandise in a third country, taxable
Cost of raw mate- rials, consumables and supplies, and of purchased merchandise		AV 3300 Cost of merchandise -3309 7 % input tax			3552 Acquisition by 1st purchaser in a triangular transaction
		R 3310 -3346		U	AV 3553 Purchase of merchan- dise as last purchaser in a triangular transaction 19 % input tax and 19 % VAT
		AV 3347 Cost of merchandise 7 % input tax			R 3554 -3557
		R 3348 3349 Cost of merchandise without input tax deduction			3558 Cost of merchandise in another EU country, taxable
		AV 3400 Cost of merchandise -3409 19 % input tax		U	3559 Tax-exempt imports Merchandise from a VAT warehouse, section 13a UStG 7 % input tax and 7 % VAT
		R 3410 -3417		U	R 3561 -3564
		AV 3418 Cost of merchandise 19 % input tax			AV 3565 Merchandise from a VAT warehouse, section 13a UStG 19 % input tax and 19 % VAT
		R 3419			R 3566 -3569
					3600 Non-deductible input tax
					3610 Non-deductible input tax 7 %
					R 3620 -3629
					R 3650 -3659
					3660 Non-deductible input tax 19 %
					-3669
					3700 Trade discounts

Balance sheet / Profit and loss item	Program linkage	3 Goods receipt and stock accounts	Balance sheet / Profit and loss item	Program linkage	3 Goods receipt and stock accounts
		3701 Trade discounts on cost of raw materials, consumables and supplies		U	S/AV 3743 Cash discounts received on cost of raw materials, consumables and supplies, taxable intra-community acquisitions 7 % input tax and 7 % VAT
		AV 3710 Trade discounts			S/AV 3744 Cash discounts received on raw materials, consumables and supplies, taxable intra-community acquisitions
		-3711 7 % input tax			S/AV 3745 Cash discounts received on taxable intra-community acquisitions
		R 3712			S/AV 3746 Cash discounts received on taxable intra-community acquisitions 7 % input tax and 7 % VAT
		-3713		U	R 3747
		AV 3714 Trade discounts on cost of raw materials, consumables and supplies 7 % input tax		U	S/AV 3748 Cash discounts received on taxable intra-community acquisitions 19 % input tax and 19 % VAT
	U	AV 3715 Trade discounts on cost of raw materials, consumables and supplies 19 % input tax			R 3749
		R 3716			AV 3750 Volume discounts received 7 % input tax
		AV 3717 Trade discounts on cost of raw materials, consumables and supplies, intra-community acquisitions 7 % input tax and 7 % VAT			-3751
	U	AV 3718 Trade discounts on cost of raw materials, consumables and supplies, intra-community acquisitions 19 % input tax and 19 % VAT			R 3752
		R 3719			3753 Volume discounts received on cost of raw materials, consumables and supplies
		AV 3720 Trade discounts			AV 3754 Volume discounts received on cost of raw materials, consumables and supplies 7 % input tax
		-3721 19 % input tax			AV 3755 Volume discounts received on cost of raw materials, consumables and supplies 19 % input tax
		R 3722			R 3756
		-3723			-3759
	U	AV 3724 Trade discounts on intra-community acquisitions 7 % input tax and 7 % VAT			AV 3760 Volume discounts received 19 % input tax
		AV 3725 Trade discounts on intra-community acquisitions 19 % input tax and 19 % VAT			-3761
	U	R 3726			R 3762
		-3729			-3768
		S/AV 3730 Cash discounts received			3769 Volume discounts received
		S/AV 3731 Cash discounts received 7 % input tax			3770 Rebates received
		R 3732			AV 3780 Rebates received 7 % input tax
		S/AV 3733 Cash discounts received on cost of raw materials, consumables and supplies			-3781
		S/AV 3734 Cash discounts received on cost of raw materials, consumables and supplies 7 % input tax			R 3782
		R 3735			3783 Rebates received on cost of raw materials, consumables and supplies
		S/AV 3736 Cash discounts received 19 % input tax			AV 3784 Rebates received on cost of raw materials, consumables and supplies 7 % input tax
		R 3737			AV 3785 Rebates received on cost of raw materials, consumables and supplies 19 % input tax
		S/AV 3738 Cash discounts received on cost of raw materials, consumables and supplies 19 % input tax			R 3786
		R 3739			S/AV 3787 Cash discounts received on cost of raw materials, consumables and supplies 9.0 % input tax
		-3740			R 3788
	U	S/AV 3741 Cash discounts received on cost of raw materials, consumables and supplies, taxable intra-community acquisitions 19 % input tax and 19 % VAT			-3789
		R 3742			AV 3790 Rebates received 19 % input tax
					-3791

Balance sheet / Profit and loss item	Program linkage	3 Goods receipt and stock accounts		Balance sheet / Profit and loss item	Program linkage	4 Operating expenses	
	U	AV 3792	Cash discounts received on cost of raw materials, consumables and supplies as last purchaser in a triangular transaction 19 % input tax and 19 % VAT	Cost of raw materials, consumables and supplies, and of purchased merchandise		4000	Cost of raw materials, consumables and supplies, and of purchased merchandise
	U	AV 3793	Cash discounts received on purchase of merchandise as last purchaser in a triangular transaction 19 % input tax and 19 % VAT	Wages and salaries		-4099	
		S/AV 3794	Cash discounts received 5,5 % input tax			4100	Wages and salaries
		S/AV 3795	Cash discounts received 9.0 % input tax		K	4110	Wages
		R 3796				4120	Salaries
		-3797				4124	Managing director salaries of shareholders of limited liability company (GmbH)
		S/AV 3798	Cash discounts received on cost of raw materials, consumables and supplies 5.5 % input tax		G	4125	Salaries of spouses
		R 3799				4126	Management bonuses paid to shareholder managers
		3800	Delivery costs			4127	Managing director salaries
		3830	Empties			4128	Remuneration of salaried partners, section 15 EStG (corresponds to special business income)
		3850	Customs and import duties		K	4129	Management bonuses paid to employees
		3950	Changes in inventories of purchased merchandise	Social security costs and expenses for old age pensions and other benefits		4130	Statutory social security expenses
		-3954				4137	Statutory social security expenses for salaried partners, section 15 EStG (corresponds to special business income)
		3955	Changes in inventories of raw materials, consumables and supplies		G	4138	Contributions to occupational health and safety agency
		-3959				4139	Disabled persons equalisation levy
		3960	Changes in inventories of raw materials, consumables and supplies, and of purchased merchandise			4140	Voluntary social benefits not subject to wage tax
		-3969				4141	Other social security costs
Raw materials, consumables and supplies		3970	Inventories of raw materials, consumables and supplies	Other operating expenses		4144	Social security contributions for marginal part-time workers
Finished goods and merchandise		-3979				4145	Voluntary social benefits subject to wage tax
Cost of raw materials, consumables and supplies, and of purchased merchandise		3980	Merchandise (inventories)	Social security costs and expenses for old age pensions and other benefits		4146	Voluntary non-cash benefits provided to marginal part-time workers
		-3989				4147	Voluntary non-cash benefits provided to shareholder managers
		3990	Allocated material costs (contra account 4000-99)			4148	Voluntary non-cash benefits provided to salaried partners, section 15 EStG (corresponds to special business income)
		-3999			G	4149	Flat-rate tax on other benefits (e.g. travel allowances)
				Wages and salaries		4150	Sick pay supplements

Balance sheet / Profit and loss item	Program linkage	4 Operating expenses	Balance sheet / Profit and loss item	Program linkage	4 Operating expenses				
	G	4151 Non-cash benefits and services provided to marginal part-time workers	Other operating expenses	G K	4198 Flat-rate taxes for employees				
		4152 Non-cash benefits and services provided to employees			4199 Flat-rate tax on casual labour wages				
		4153 Non-cash benefits and services provided to shareholder managers			4200 Occupancy costs				
		4154 Non-cash benefits and services provided to salaried partners, section 15 EStG (corresponds to special business income)			4210 Rent (immovable property)				
		4155 Employment agency subsidies (credit balances)			4211 Expenses for rented or leased immovable property that must be added back under trade tax law				
		4156 Expenses from change in provisions for vacation pay			4212 Rent/expenses for maintaining two residences (business owner)				
		4157 Expenses from change in provisions for vacation pay for shareholder-managers			4215 Leases (immovable property)				
		4158 Expenses from change in provisions for vacation pay for salaried partners, section 15 EStG (corresponds to special business income)			4219 Remuneration of partners for rental of their immovable property, section 15 EStG (corresponds to special business income)				
		4159 Expenses from change in provisions for vacation pay for marginal part-time workers			4220 Real property leases (immovable property)				
		4160 Pension funds			4222 Remuneration of partners for rental and lease of their immovable property				
		Social security costs and expenses for old age pensions and other benefits			G	4165 Post-employment benefit costs	Taxes on income and earnings	G K	4228 Incidental rental and lease expenses, not added back for trade tax purposes
						4166 Post-employment benefit costs for shareholder managers			4229 Remuneration of partners for lease of their immovable property, section 15 EStG (corresponds to special business income)
						4167 Flat-rate tax on other benefits (e.g. direct insurance policies)			4230 Heating
						4168 Post-employment benefit costs of salaried partners, section 15 EStG (corresponds to special business income)			4240 Gas, electricity, water
						4169 Employee benefit expenses			4250 Cleaning
4170 Capital-forming payments	4260 Maintenance of operating premises								
4175 Travel expense reimbursement - home/workplace	4270 Levies for real property used for operating purposes								
4180 Tips	4280 Other occupancy costs								
4190 Casual labour wages	4287 Daily flat rate for activities at the place of residence								
4194 Flat-rate taxes for marginal part-time workers	4288 Expenses for a home office (deductible portion)								
Wages and salaries	G	4195 Wages for marginal part-time work	Other taxes	G K	4289 Expenses for a home office (non-deductible portion)				
		4196 Flat-rate taxes for shareholder managers			4290 Real estate expenses, operating				
		4197 Flat-rate taxes for salaried partners, section 15 EStG (corresponds to special business income)			4290 Real estate expenses, operating				
					4300 Non-deductible input tax				
					4301 Non-deductible input tax 7 %				
	R 4304				4306 Non-deductible input tax 19 %				
					4320 Trade tax				
					4340 Other taxes				
					4350 Excise taxes (other taxes)				
					4355 Eco tax				

Balance sheet / Profit and loss item	Program linkage	4 Operating expenses	Balance sheet / Profit and loss item	Program linkage	4 Operating expenses
Other operating expenses		4360 Insurance premiums		G K	4655 Non-deductible business expenses from advertising and corporate hospitality expenses
		4366 Building insurance			4660 Employee travel expenses
		4370 Net insurance premium for future pension benefit liability			4663 Employee travel expenses, cost of travel
		4380 Contributions			4664 Employee travel expenses, additional subsistence costs
		4390 Other levies			4666 Employee travel expenses, accommodation costs
	G K	4396 Tax-deductible late filing penalties and administrative fines			R 4667
		4397 Non-tax deductible late filing penalties and administrative fines			4668 Employee mileage reimbursement
		4400 (free text)			4670 Business owner travel expenses
Other taxes		4500 Vehicle expenses			4672 Business owner travel expenses (non-deductible portion)
Other operating expenses		4510 Motor vehicle tax		G	4673 Business owner travel expenses, cost of travel
		4520 Vehicle-insurances			4674 Business owner travel expenses, additional subsistence costs
		4530 Current vehicle-operating costs			R 4675
	G K	4540 Vehicle-repairs			4676 Business owner travel expenses, accommodation costs and incidental travel expenses
		4550 Garage rent			R 4677
	G K	4560 Road tolls			4678 Travel between home and workplace and travel to family home (deductible portion) - vehicles in the operating assets
	G K	4570 Operating leases (motor vehicles)			4679 Travel between home and workplace and travel to family home (non-deductible portion) - vehicles in the operating assets
	G K	4575 Leasing expenses for electric vehicles that must be added back under trade tax law		G	4680 Travel between home and workplace and travel to family home (credit balance) - vehicles in the operating assets
		4580 Other vehicle costs			4681 Additional subsistence expenses in connection with maintaining two residences (business owner)
		4590 Expenses for private vehicles used for business purposes			R 4685
		4595 Third-party vehicle expenses			4700 Selling and distribution expenses
		4600 Advertising expenses			4710 Packaging materials
		4605 Giveaways			4730 Outgoing freight
		4630 Gifts deductible without s. 37b EStG			4750 Transport insurance
		4631 Non-cash benefits to third parties deductible s. 37b EStG			4760 Selling commissions
		4632 Flat-rate taxes on gifts and non-cash benefits deductible			4780 Third-party services (distribution)
	G K	4635 Gifts non-deductible without s. 37b EStG			4790 Warranty expenses
	G K	4636 Gifts non-deductible with s. 37b EStG			4800 Repairs and maintenance of technical equipment and machinery
	G K	4637 Flat-rate taxes on non-cash benefits and gifts non-deductible			4801 Building repairs and maintenance
		4638 Gifts used exclusively for operating purposes			
		4639 Non-cash benefits with s. 37b EStG			
		4640 Corporate hospitality expenses			
		4650 Entertainment expenses			
		4651 Other business expenses with limited deductibility (deductible portion)			
	G K	4652 Other business expenses with limited deductibility (non-deductible portion)			
		4653 Small gifts			
	G K	4654 Non-deductible entertainment expenses			

Balance sheet / Profit and loss item	Program linkage	4 Operating expenses	Balance sheet / Profit and loss item	Program linkage	4 Operating expenses
Depreciation and amortization of intangible assets and property, plant and equipment	G K	4805 Repairs and maintenance of other equipment, operating and office equipment		SB	4855 Immediate write-off of low-value assets
		4806 Hardware and software maintenance expenses		G K	4856 Accelerated tax depreciation under section 7b EStG (new rental housing)
4808 Addition to provision for internal expenses		SB			4859 Deduction amount pursuant to section 6b EStG
4809 Other repairs and maintenance		4860 Depreciation and amortisation of capitalised low-value assets			
4810 Operating leases movable assets for technical equipment and machinery		4862 Write-downs of assets (collective item)			
4815 Finance leases		4865 Write-downs of capitalised low-value assets			
		4866 Write-downs of long-term financial assets (not permanent)			
		4870 Write-downs of long-term financial assets (permanent)			
		4871 Write-downs of long-term financial assets, s. 3 no. 40 EStG/ s. 8b(3) KStG (permanent)			
		4872 Expenses due to share of loss of industrial and independent partnerships, s. 8 GewStG or s. 18 EStG			
HB	4822 Amortisation of intangible fixed assets	Depreciation and amortization of financial assets and marketable securities	G K	4873 Write-downs of long-term financial assets due to section 6b EStG reserve, section 3 no. 40 EStG/section 8b(3) KStG	
	4823 Amortisation of internally generated intangible fixed assets			4874 Write-downs of long-term financial assets due to section 6b EStG reserve	
	4824 Goodwill amortisation and write-downs			4875 Write-downs of securities classified as current assets	
	4825 Goodwill write-downs			4876 Write-downs of securities classified as current assets, section 3 no. 40 EStG/section 8b(3) KStG	
HB	4826 Write-downs of intangible fixed assets			4877 Write-downs of long-term financial assets - affiliated companies	
	4827 Write-downs of internally generated intangible fixed assets			4878 Write-downs of securities classified as current assets - affiliated companies	
	4830 Depreciation of tangible fixed assets (excluding depreciation of vehicles and buildings)			4880 Write-downs of other current assets (if unusually high)	
	4831 Depreciation of buildings			4882 Write-downs of current assets due to tax rules (unusually high)	
	4832 Depreciation of vehicles			4886 Write-downs of current assets excluding inventories and securities classified as current assets (normal amount)	
	4833 Depreciation of share of building attributable to home office				
	4840 Write-downs of tangible fixed assets	Other operating expenses			
SB	4841 Write-downs for extraordinary technical and economic wear and tear of buildings				
SB	4842 Write-downs for extraordinary technical and economic wear and tear of vehicles				
SB	4843 Write-downs for extraordinary technical and economic wear and tear of other assets				
	4850 Write-downs of tangible fixed assets due to special tax rules				
SB	4851 Special depreciation pursuant to section 7g, paragraph 5, of the EStG (excl.vehicles)				
SB	4852 Special depreciation pursuant to section 7g, paragraph 5, of the EStG (for vehicles)				
SB	4853 Reduction in cost in accordance with section 7g(2) EStG (excl. vehicles)				
SB	4854 Reduction in cost in accordance with section 7g(2) EStG (for vehicles)				

Balance sheet / Profit and loss item	Program linkage	4 Operating expenses	Balance sheet / Profit and loss item	Program linkage	4 Operating expenses
	SB	4887 Write-downs of current assets due to tax reasons, excluding inventories and securities classified as current assets (normal amount)		G K	4965 Operating leases movable assets for operating and office equipment
Depreciation and amortization of current assets to the extent that they exceed normal depreciation		4892 Write-downs of raw materials, consumables and supplies/merchandise (if unusually high)		G K	4969 Environmental remediation and waste disposal expenses
Other operating expenses		4893 Write-downs of finished goods and work in progress (if unusually high)		G K	4970 Incidental monetary transaction costs
		4900 Other operating expenses		G K	4971 Custody fee
		4902 Interim account for expenses in another country for which input tax reimbursement is possible		G K	4975 Expenses from shares in corporations sections 3 no. 40, 3c EStG/section 8b(1,4) KStG
		4905 Other regular operating expenses			4976 Disposal costs section 3 no. 40 EStG/section 8b(2) KStG (in the case of book profit)
		4909 Purchased services/third-party services	Co-operative reimbursement		4977 Disposal costs section 3 no. 40 EStG/section 8b(2) KStG in conjunction with section 8b(3) sentence 3 KStG (in the case of book loss)
		4910 Postage	Other operating expenses		4980 Operating supplies
		4920 Telephone			4984 Refunds by co-operatives to members
		4925 Internet expenses			4985 Tools and minor equipment
		4930 Office supplies			4990 Imputed business owner's remuneration
		4940 Newspapers, books, digital media (specialist literature)			4991 Imputed rent/leasing expenses
		4945 Training costs			4992 Imputed interest
		4946 Voluntary social benefits			4993 Imputed depreciation, amortisation and write-downs
	G	4948 Other remuneration of partners section 15 EStG (corresponds to special business income)			4994 Imputed business risks
	G	4949 Liability compensation paid to partners, section 15 EStG (corresponds to special business income)			4995 Imputed wages for non-compensated employees
		4950 Legal and consulting expenses			4996 Cost of sales
		4955 Bookkeeping expenses			4997 Administrative costs
		4957 Period-end closing and audit costs			4998 Selling expenses
	K	4958 Remuneration paid to shareholders for rental or lease of their movable property			4999 Contra account
	G	4959 Remuneration paid to partners for rental or lease of their movable property section 15 EStG (corresponds to special business income)			4996-4998
	G K	4960 Rent of fixtures and fittings (movable assets)			
	G K	4961 Leases (movable assets)			
	G K	4963 Expenses for rented or leased movable assets that must be added back under trade tax law			
	G K	4964 Expenses for temporary transfer of rights (licences, concessions)			

Balance sheet / Profit and loss item	Program linkage	5	Balance sheet / Profit and loss item	Program linkage	6
Other operating expenses		5000 (free text)	Other operating expenses		6000 (free text)

Balance sheet / Profit and loss item	Program linkage	7 Inventories of products	Balance sheet / Profit and loss item	Program linkage	8 Revenue accounts
Work in progress		7000 Work in progress (inventories)	Sales	U	8000 Revenue (free text)
		7050 Unfinished goods		U	AM 8100 Tax-exempt sales section 4 no. 8 ff. UStG
		7080 Services in progress		U	AM 8105 Tax-exempt sales under section 4 no. 12 UStG (rental and leasing)
Construction contracts in progress		7090 Construction contracts in progress		U	AM 8110 Other tax-exempt sales domestic
Orders in progress		7095 Orders in progress		U	AM 8120 Tax-exempt sales section 4 no. 1a UStG
Finished goods and merchandise		7100 Finished goods and merchandise (inventories)		U	AM 8125 Tax-exempt intra-community deliveries section 4 no. 1b UStG
		7110 Finished goods (inventories)			R 8128
		7140 Merchandise (inventories)		U	AM 8130 Deliveries by first purchaser in triangular transactions (EU) section 25 b(2) UStG
				U	AM 8135 Tax-exempt intra-community deliveries of new vehicles to purchasers without VAT identification number
				U	AM 8140 Tax-exempt offshore sales, etc.
				U	AM 8150 Other tax-exempt sales (e.g. section 4 nos. 2-7 UStG)
				U	AM 8160 Tax-exempt sales without input tax deduction, part of total sales section 4 UStG
				U	AM 8165 Tax-exempt sales without input tax deduction, part of total sales
					8190 Revenue taxed at average rates under section 24 UStG
				U	AM 8191 Revenue ss. 25 and 25a UStG 19 % VAT
				U	AM 8192 Tax-free revenue for small business section 19(1) UStG
					8193 Revenue ss. 25 and 25a UStG without VAT
			U	AM 8194 Revenue from travel services s. 25(2) UStG, tax-exempt	
				8195 Revenue of VAT-exempt small business as defined by section 19 (1) UStG (old version)	
			U	AM 8196 Revenue from slot machines 19 % VAT	
				R 8197	
				-8198	
				8200 Revenue	
			U	AM 8290 Revenue 0 % VAT	
				-8299	
			U	AM 8300 Revenue 7 % VAT	
				-8309	
			U	AM 8310 Revenue from intra-European Union supplies of goods and services subject to domestic taxation 7 % VAT	
				-8314	
			U	AM 8315 Revenue from intra-European Union supplies of goods and services subject to domestic taxation 19 % VAT	
				-8319	
				8320 Revenue from services taxable in another EU country, not subject to domestic taxation	
				-8329	

Balance sheet / Profit and loss item	Program linkage	8 Revenue accounts	Balance sheet / Profit and loss item	Program linkage	8 Revenue accounts
		R 8330 8331 Revenue from taxable electronic services in another EU country		U	AM 8519 Commission revenue 19 % VAT
		R 8332 -8333			8520 Revenue from waste recycling
	U	AM 8334 Revenue 7 % VAT			8540 Revenue from empties
	U	AM 8335 Revenue from supplies of mobile telephony devices, tablet computers, game consoles and integrated circuits for which the recipient bears VAT under s. 13b UStG			8570 Other income from commissions, licences and patents
				U	R 8571 -8573
				U	AM 8574 Other income from commissions, licences and patents, tax-exempt. s. 4(8) ff. UStG
	U	AM 8336 Revenue from other services taxable in another EU country, for which the recipient bears tax liability		U	AM 8575 Other income from commissions, licences and patents, tax-exempt. s. 4(5) UStG
	U	AM 8337 Revenue from services for which the recipient bears the tax liability under section 13b UStG		U	AM 8576 Other income from commissions, licences and patents 7 % VAT
	U	AM 8338 Revenue from services taxable in a third country, not subject to domestic taxation		U	R 8577 -8578
				U	AM 8579 Other income from commissions, licences and patents 19 % VAT
	U	AM 8339 Revenue from services taxable in another EU country, not subject to domestic taxation		SB	8580 Statistical account, revenue at general VAT rate (cash basis accounting)
				SB	8581 Statistical account, revenue at reduced VAT rate (cash basis accounting)
	U	AM 8340 Revenue 16 % VAT		SB	8582 Statistical account, tax-exempt and untaxed revenue (cash basis accounting)
	U	AM 8400 Revenue 19 % VAT			8589 Contra account
	U	AM 8410 Revenue 19 % VAT		SB	8580-8582 if revenue is classified by tax rates (cash basis accounting)
					8590 Allocated other non-cash benefits (excluding goods)
	U	R 8420 -8448 AM 8449 Revenue from electronic services subject to domestic taxation 19 % VAT	Other operating income		AM 8591 Non-cash benefits 7 % VAT (goods)
				U	R 8594
		8499 Incidental income (related to purchases)			AM 8595 Non-cash benefits 19 % VAT (goods)
- "Other accounts" -	SB	8500 Special business income, remuneration for work performed		U	R 8596 -8597
	SB	8501 Special business income, rental/ lease income			8600 Other regular operating revenue
	SB	8502 Special business income, interest income			8603 Other operating income
	SB	8503 Special business income, liability compensation			8604 Reimbursed input tax, other countries
	SB	8504 Special business income, pension payments			8605 Other regular operating income
	SB	8505 Special business income, other special business income	Sales		8606 Other operating income from affiliated companies
Sales		8510 Commission revenue	Other operating income		8607 Other incidental income
		R 8511 -8513		U	AM 8609 Other regular operating income tax-exempt section 4 no. 8 ff UStG
	U	AM 8514 Tax-exempt commission revenue section 4 no. 8 ff. UStG		U	8610 Allocated other non-cash benefits
	U	AM 8515 Tax-exempt commission revenue section 4 no. 5 UStG			AM 8611 Allocated other non-cash benefits from provision of car 19 % VAT (use of vehicles)
				U	R 8612
		R 8516 -8518			AM 8613 Allocated other non-cash benefits 19 % VAT

Balance sheet / Profit and loss item	Program linkage	8 Revenue accounts		Balance sheet / Profit and loss item	Program linkage	8 Revenue accounts	
		8614	Allocated other non-cash benefits no VAT		U	S/AM 8731	Cash discounts granted 7 % VAT
	U	AM 8625	Other regular operating income tax-exempt e.g.			R 8732	
		-8629	section 4 nos. 2-7 UStG		U	-8733	
	U	AM 8630	Other regular operating income 7 % VAT			S/AM 8734	Cash discounts granted 0 % VAT
		-8634				R 8735	
		R 8635			U	S/AM 8736	Cash discounts granted 19 % VAT
		-8639				R 8737	
	U	AM 8640	Other regular operating income 19 % VAT		U	S/AM 8738	Cash discounts granted for supplies of cell phones, etc. for which the recipient of goods/services is liable for VAT pursuant to section 13b(2) (10) UStG
		-8644					
		R 8645					
		-8648					
	U	AM 8649	Other regular operating income 16 % VAT				
other interest and similar income		8650	Revenue from interest and discount charges		U	S/AM 8741	Cash discounts granted for goods and services for which the recipient bears the tax liability under section 13b UStG
		8660	Revenue from interest and discount charges from affiliated companies				
Sales	U	8700	Sales allowances		U	S/AM 8742	Cash discounts granted on revenue from other services taxable in another EU country, for which the recipient bears tax liability
		AM 8701	Sales allowances on tax-exempt sales under section 4 no. 8 ff. UStG				
	U	AM 8702	Sales allowances on tax-exempt sales under section 4 no. 2-7 UStG		U	S/AM 8743	Sales discounts granted on tax-exempt intra-community deliveries section 4 no. 1b UStG
		AM 8703	Sales allowances on other tax-exempt sales without input tax deduction			R 8744	
	U	AM 8704	Sales allowances on other tax-exempt sales with input tax deduction			S/AM 8745	Cash discounts granted on intra-European Union supplies of goods and services subject to domestic taxation
		AM 8705	Sales allowances on tax-exempt sales under section 4 no. 1a UStG		U	S/AM 8746	Cash discounts granted on intra-European Union supplies of goods and services subject to domestic taxation 7 % VAT
	U	AM 8706	Reductions in revenue for tax-free intra-community triangular transactions as per Sect. 25b (2, 4) of the German VAT Act (UStG)			R 8747	
		AM 8710	Sales allowances 7 % VAT		U	S/AM 8748	Cash discounts granted on intra-European Union supplies of goods and services subject to domestic taxation 19 % VAT
		-8711					
		R 8712					
		-8718					
	U	AM 8719	Sales allowances 0 % VAT				
		AM 8720	Sales allowances 19 % VAT		U	R 8749	
		-8721				AM 8750	Volume discounts granted 7 % VAT
		R 8722				-8751	
		-8723				R 8752	
	U	AM 8724	Sales allowances on tax-exempt intra-community deliveries			-8759	
		AM 8725	Sales allowances on intra-European Union supplies of goods and services subject to domestic taxation 7 % VAT		U	AM 8760	Volume discounts granted 19 % VAT
		AM 8726	Sales allowances on intra-European Union supplies of goods and services subject to domestic taxation 19 % VAT			-8761	
		8727	Sales allowances on supplies of goods and services taxable in another EU country			R 8762	
		R 8728				-8768	
		-8729				8769	Volume discounts granted
		S/AM 8730	Cash discounts granted			8770	Rebates granted
					U	AM 8780	Rebates granted 7 % VAT
						-8781	
						R 8782	
						-8789	
					U	AM 8790	Rebates granted 19 % VAT
						-8791	
						R 8792	
						-8799	
						8800	Revenue from sales of tangible fixed assets (book loss)
				Other operating expenses			

Balance sheet / Profit and loss item	Program linkage	8 Revenue accounts	Balance sheet / Profit and loss item	Program linkage	8 Revenue accounts
	U	AM 8801 Revenue from sales of -8806 tangible fixed assets 19 % VAT (book loss)		SB	8853 Revenue from sales of current assets under section 4(3) sentence 4 EStG
	U	AM 8807 Revenue from sales of tangible fixed assets, tax-exempt. section 4 no. 1a UStG (book loss)	Other operating income		8900 Non-cash withdrawals
	U	AM 8808 Revenue from sales of tangible fixed assets, tax-exempt. section 4 no. 1b UStG (book loss)			8905 Withdrawal of items no VAT
		R 8809 -8816			8906 Use of items for non-business purposes no VAT
		8817 Revenue from sales of intangible fixed assets (book loss)		U	R 8908 -8909 AM 8910 Withdrawal by business -8913 owner for non-business purposes (goods) 19 % VAT
		8818 Revenue from sales of long-term financial assets (book loss)		U	R 8914 AM 8915 Withdrawal by business -8916 owner for non-business purposes (goods) 7 % VAT
	G K	8819 Revenue from sales of long-term financial assets section 3 no. 40 EStG/section 8b(2) KStG in conjunction with section 8b(3) sentence 3 KStG (in the case of book loss)		U	AM 8917 Withdrawal by business owner for non-business purposes (goods) 7 % VAT
Other operating income	U	AM 8820 Revenue from sales of -8825 tangible fixed assets 19 % VAT (book gain)			8918 Use of items for non- business purposes no VAT (use of telephone)
	U	R 8826 AM 8827 Revenue from sales of tangible fixed assets, tax-exempt. section 4 no. 1a UStG (book gain)		U	8919 Withdrawal by business owner for non-business purposes (goods) no VAT
	U	AM 8828 Revenue from sales of tangible fixed assets, tax-exempt. section 4 no. 1b UStG (book gain)		U	AM 8920 Use of items for non-business purposes 19 % VAT
		8829 Revenue from sales of tangible fixed assets (book gain)		U	AM 8921 Use of items for non- business purposes 19 % VAT (use of vehicles)
		R 8830 -8836		U	AM 8922 Use of items for non- business purposes 19 % VAT (use of telephone)
		8837 Revenue from sales of intangible fixed assets (book gain)			R 8923 8924 Use of items for non- business purposes without VAT (use of vehicles)
		8838 Revenue from sales of long-term financial assets (book gain)		U	AM 8925 Non-cash other services -8927 19 % VAT
	G K	8839 Revenue from sales of long-term financial assets section 3 no. 40 EStG/section 8b(2) KStG (book gain)			R 8928 8929 Non-cash other services no VAT
	SB	AM 8850 Revenue from sales of current assets 19 % VAT for section 4(3) sentence 4 EStG		U	AM 8930 Use of items for non-business purposes 7 % VAT
	SB	AM 8851 Revenue from sales of current assets, VAT-ex- empt. section 4 no. 8 ff UStG in conjunction with section 4(3) sentence 4 EStG		U	AM 8931 Use of items for non-business purposes 7 % VAT
	SB	AM 8852 Revenue from sales of current assets, VAT-ex- empt. section 4 no. 8 ff UStG in conjunction with section 4(3) sentence 4 EStG, section 3 no. 40 EStG /section 8b(2) KStG		U	AM 8932 Non-cash other services 7 % VAT
	G K U			U	R 8933 AM 8933 Non-cash other services 7 % VAT
				U	R 8934 AM 8935 Non-cash benefits -8937 19 % VAT
				U	R 8938 8939 Non-cash benefits no VAT
				U	AM 8940 Non-cash benefits -8943 (goods) 19 % VAT
				U	R 8944 AM 8945 Non-cash benefits -8946 (goods) 7 % VAT
				U	AM 8947 Non-cash benefits (goods) 7 % VAT

Balance sheet / Profit and loss item	Program linkage	8 Revenue accounts	Balance sheet / Profit and loss item	Program linkage	9 Carryforward, capital, adjustment and statistical accounts
		R 8948			S 9000 Balances brought forward
		8949 Non-cash benefits (goods) no VAT	- "Other accounts" -		F 9001 Balances brought forward
Sales		8950 Untaxed sales (internal sales)			S 9008 Balances brought forward, receivables
		8955 VAT reimbursements, e.g. under s. 24 UStG			S 9009 Balances brought forward, payables
		8959 Taxes directly related to sales			F 9050 Open items, 2020
Increase or reduction in finished goods inventories and work in progress		8960 Inventory changes - unfinished goods			F 9051 Open items, 2021
					F 9052 Open items, 2022
					F 9053 Open items, 2023
					F 9054 Open items, 2024
					F 9055 Open items, 2025
		8970 Inventory changes - services in progress			R 9056 -9069
Increase or reduction in inventory of construction work in progress		8975 Inventory changes - construction contracts in progress			F 9070 Open items, 2000
					F 9071 Open items, 2001
					F 9072 Open items, 2002
					F 9073 Open items, 2003
Increase or reduction in inventory of audit work in progress		8977 Inventory changes - orders in progress			F 9074 Open items, 2004
					F 9075 Open items, 2005
					F 9076 Open items, 2006
					F 9077 Open items, 2007
					F 9078 Open items, 2008
Increase or reduction in finished goods inventories and work in progress		8980 Inventory changes - finished goods			F 9079 Open items, 2009
					F 9080 Open items, 2010
					F 9081 Open items, 2011
					F 9082 Open items, 2012
Other own work capitalised		8990 Other own work capitalised			F 9083 Open items, 2013
	G K	8994 Other own work capitalised (borrowing costs attributable to cost of sales)			F 9084 Open items, 2014
		8995 Own work capitalised to produce internally generated intangible fixed assets			F 9085 Open items, 2015
	HB				F 9086 Open items, 2016
					F 9087 Open items, 2017
					F 9088 Open items, 2018
					F 9089 Open items, 2019
					F 9090 Aggregate carryforwards account
					R 9091 -9100
					F 9101 Selling days
					F 9102 Number of cash customers
					F 9103 Number of employees
					F 9104 Unpaid persons
					F 9105 Sales staff
					F 9106 Business premises m2
					F 9107 Sales area m2
					9111 Reclassification of loans to maturity accounts (BWA-form 15)
					F 9116 Number of invoices
					F 9117 Number of credit customers, monthly
					F 9118 Number of credit customers, cumulative
					9120 Expansion investments
					F 9130 .
					9135 Orders received in financial year
					9140 Order books
			Capital shares of limited partners		F 9141 Limited partner variable capital
					F 9142 Variable capital - limited partner share
			Compound item for allowable taxes		9143 Private taxes, capital gains tax (compound item)
					9144 Private taxes, solidarity surcharge (compound item)
					9145 Private taxes, church tax (compound item)

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

Balance sheet / Profit and loss item	Program linkage	9 Carryforward, capital, adjustment and statistical accounts	Balance sheet / Profit and loss item	Program linkage	9 Carryforward, capital, adjustment and statistical accounts
	HB	9219 Contra account for 9210			9278 Contingent liabilities to affiliated companies/ associates from the granting of security for third-party liabilities
	HB	F 9220 Subscribed capital in DM (art. 42(3) s. 1 EGHGB)			9279 Contingent liabilities from assets held in trust
		R 9221			9280 Contra account for 9281-9284
		F 9229 Contra account for 9220			9281 Obligations arising from rental agreements and leases
		9240 Investment liabilities in trade payables			9282 Obligations to affiliated companies arising from rental agreements and leases
		9241 Investment liabilities from tangible fixed asset purchases in trade payables			9283 Other obligations under section 285 no. 3a HGB
		9242 Investment liabilities from intangible fixed asset purchases in trade payables			9284 Other obligations to affiliated companies under section 285 no. 3a HGB
		9243 Investment liabilities from long-term financial asset purchases in trade payables		HB	9285 Difference of discounting of post-employment benefit obligations under section 253 (6) HGB (credit balance)
		9244 Contra account for accounts 9240-9243		HB	9286 Contra account for 9285
		9245 Receivables from tangible fixed asset sales in other assets		SB	9287 Interest for postings via receivables, section 4(3) EStG
		9246 Receivables from intangible fixed asset sales in other assets		SB	9288 Dunning fees for postings via receivables, section 4(3) EStG
		9247 Receivables from long-term financial asset sales in other assets		SB	9289 Contra account for 9287 and 9288
		9249 Contra account for accounts 9245-9247		SB	9290 Statistical account for tax-exempt out-of-pocket expenses
Taxable profit/loss for the current year (tax adjustment item)		R 9258	- "Other accounts" -		9291 Contra account for 9290
		-9259	Trade payables		9292 Statistical account for third-party funds
- "Other accounts" -		9260 Short-term provisions	Other liabilities		9293 Contra account for 9292
		9262 Medium-term provisions	Contributions by silent partners		9295 Contributions by atypical silent partners
		9264 Long-term provisions, excluding pensions	Tax adjustment item	SB	9297 Tax adjustment item (corporations)
		9269 Contra account for accounts 9260-9268		SB	F 9298 Tax adjustment item GP (partnerships, sole proprietorships)
		9270 Contra account for 9271-9279 (debit entries)	- "Other accounts" -	SB	F 9299 Tax adjustment item LP (partnerships)
		9271 Contingent liabilities from the issuance and transfer of bills			F 9300 Statistical accounts for balance sheet/ management accounting ratios and indicators
		9272 Contingent liabilities to affiliated companies/associates from issuance and transfer of bills			F 9326 Statistical accounts for balance sheet/ management accounting ratios and indicators
		9273 Contingent liabilities from guarantees, bill and cheque guarantees			F 9346 Statistical accounts for balance sheet/ management accounting ratios and indicators
		9274 Contingent liabilities to affiliated companies/associates from guarantees, bill and cheque guarantees			F 9357 Statistical accounts for balance sheet/ management accounting ratios and indicators
		9275 Contingent liabilities from warranties			F 9365 Statistical accounts for balance sheet/ management accounting ratios and indicators
		9276 Contingent liabilities to affiliated companies/associates from warranties			
		9277 Contingent liabilities from the granting of security for third-party liabilities			

Balance sheet / Profit and loss item	Program linkage	9 Carryforward, capital, adjustment and statistical accounts	Balance sheet / Profit and loss item	Program linkage	9 Carryforward, capital, adjustment and statistical accounts
		F 9371 Statistical accounts for balance sheet/ management accounting ratios and indicators			F 9500 Allocation to account 0900, limited partner
		9390 Account for special accounting standards (values 1)			R 9501 -9509
		9391 Account for special accounting standards (values 2)	Liabilities to limited partners or Receivables from limited partners	HB	F 9510 Allocation to account 0910, limited partner
		9392 Account for special accounting standards (values 3)			R 9511 -9519
		9393 Account for special accounting standards (values 4)	Capital contributions called in still outstanding of limited partners	HB	F 9520 Allocation to account 0920, limited partner
		9394 Contra account for special accounting standards (values)			R 9521 -9529
		F 9395 Account for special accounting standards (quantity 1)	Capital contributions called in still outstanding of general partners	HB	F 9530 Allocation to account 9950, limited partner
		F 9396 Account for special accounting standards (quantity 2)			R 9531 -9539
		F 9397 Account for special accounting standards (quantity 3)	Capital share general partners		F 9540 Allocation to account 9930, general partner
		F 9398 Account for special accounting standards (quantity 4)			R 9541 -9549
		F 9399 Contra account for special accounting standards (quantity)			F 9550 Allocation to account 9810, general partner
Capital shares of limited partners		F 9400 Private withdrawals general (lp), equity capital			R 9551 -9559
		R 9401 -9409			F 9560 Allocation to account 9820, general partner
		F 9410 Private taxes, lp			R 9561 -9569
		R 9411 -9419			F 9570 Allocation to account 0870, general partner
		F 9420 Special personal deductions, partly deductible (lp), equity	Liabilities to general partners or Receivables from general partners	HB	R 9571 -9579
		R 9421 -9429			F 9580 Allocation to account 0880, general partner
		F 9430 Special personal deductions, fully deductible (lp), equity	Credit to capital accounts or Appropriation Of Net Profit		R 9581 -9589
		R 9431 -9439			F 9590 Allocation to account 0890, general partner
		F 9440 Non-cash benefits, donations, lp			R 9591 -9599
		R 9441 -9449			F 9600 Name of partner, general partner
		F 9450 Extraordinary expenses, lp			R 9601 -9609
		R 9451 -9459			F 9610 Remuneration of work performed, general partner
		F 9460 Real estate expenses, lp			R 9611 -9619
		R 9461 -9469			F 9620 Management bonus, general partner
		F 9470 Income from real estate, lp			R 9621 -9629
		R 9471 -9479			F 9630 Loan interest, general partner
		F 9480 Non-cash withdrawals (lp), equity capital			R 9631 -9639
		R 9481 -9489			F 9640 Transfer for use, general partner
		F 9490 Private contributions, lp			R 9641 -9649
		R 9491 -9499			F 9650 Other remuneration, general partner

Balance sheet / Profit and loss item	Program linkage	9 Carryforward, capital, adjustment and statistical accounts	Balance sheet / Profit and loss item	Program linkage	9 Carryforward, capital, adjustment and statistical accounts
		R 9651 -9659 F 9660 Other remuneration, general partner	- "Other accounts" -		F 9806 Attributable share of net income/net loss for financial year - per partner
		R 9661 -9669 F 9670 Other remuneration, general partner			F 9807 Attributable share of net retained profits/net accumulated losses - per partner
		R 9671 -9679 F 9680 Other remuneration, general partner			F 9808 Contra account for attributable share of net income/net loss for financial year
		R 9681 -9689 F 9690 Residual allocation, general partner			F 9809 Contra account for attributable share of net retained profits/net accumulated losses
		R 9691 -9699 F 9700 Name of partner, limited partner	Capital share general partners		F 9810 Capital accounts III, gp
		R 9701 -9709 F 9710 Remuneration of work performed, limited partner			R 9811 -9819 F 9820 Accumulated loss carryforward account, gp
		R 9711 -9719 F 9720 Management bonus, limited partner			R 9821 -9829 F 9830 Allocation account for call obligations, gp
		R 9721 -9729 F 9730 Loan interest, limited partner	Capital shares of limited partners		R 9831 -9839 F 9840 Capital accounts III, lp
		R 9731 -9739 F 9740 Transfer for use, limited partner			R 9841 -9849 F 9850 Allocation account for call obligations, lp
		R 9741 -9749 F 9750 Other remuneration, limited partner	Payment commitments of general partners		R 9851 -9859 F 9860 Call obligations of general partners, gp
		R 9751 -9759 F 9760 Other remuneration, limited partner			R 9861 -9869 F 9870 Call obligations of limited partners, lp
		R 9761 -9769 F 9770 Other remuneration, limited partner	Payment commitments of limited partners		R 9871 -9879 9880 Special reserve for capitalised own shares
		R 9771 -9779 F 9780 Allocation to account 9840, limited partner	Adjustment item for capitalised own shares		F 9883 Withdrawals by general partners not covered by capital contributions
Capital shares of limited partners		R 9781 -9789 F 9790 Remaining allocation, limited partner	Withdrawals of general partners not covered by capital contributions		F 9884 Withdrawals by limited partners not covered by capital contributions
Credit to capital accounts or Appropriation Of Net Profit		R 9791 -9799 F 9802 Collectively held reserves - other capital account adjustments	Withdrawals of limited partners not covered by capital contributions		F 9885 Allocation account for withdrawals by general partners not covered by capital contributions
Reserves		F 9803 Retained profits/ accumulated losses brought forward - other capital account adjustments	Negative equity resulting from losses (KapCo)		F 9886 Allocation account for withdrawals by limited partners not covered by capital contributions
Profit/loss carryforward before appropriation		F 9804 Collectively held reserves - transfers	- "Other accounts" -		9887 Partners' tax expense
Reserves		F 9805 Retained profits/ accumulated losses brought forward - transfers			9889 Contra account for 9887
Profit/loss carryforward before appropriation					

Balance sheet / Profit and loss item	Program linkage	9 Carryforward, capital, adjustment and statistical accounts	Balance sheet / Profit and loss item	Program linkage	9 Carryforward, capital, adjustment and statistical accounts
	SB G K	9890 Statistical account for profit mark-up under sections 6b(7) EStG and section 6c EStG (credit balance)		SB G K	R 9914 -9915 9916 Add-back of investment deduction section 7g (2) EStG from two tax years ago, off-balance sheet (credit balance)
	SB	9891 Contra account for statistical accounts for profit mark-up (debit balance)		SB G K	9917 Add-back of investment deduction section 7g (2) EStG from three tax years ago, off-balance sheet (credit balance)
Reserves		F 9892 Change of collectively held reserves (contributions/withdrawals)			9918 Reversal of investment deduction section 7g (3), (4) EStG from two tax years ago, off-balance sheet
	SB	9893 VAT in receivables at general VAT rate (cash basis accounting)		SB	9919 Reversal of investment deduction section 7g (3), (4) EStG from three tax years ago, off-balance sheet
	SB	9894 VAT in receivables at reduced VAT rate (cash basis accounting)		SB	F 9920 Unpaid uncalled contributions to general partner capital, gp
	SB	9895 Contra account 9893-9894 for allocation of VAT (cash basis accounting)	Uncalled outstanding contributions		R 9921 -9929
	SB	9896 Input tax in liabilities at general VAT rate (cash basis accounting)	Capital contributions called in still outstanding of general partners		F 9930 Unpaid called contributions to general partner capital, gp
	SB	9897 Input tax in liabilities at reduced VAT rate (cash basis accounting)	Uncalled outstanding contributions		R 9931 -9939
	SB	9898 Input tax in liabilities from various costs (cash basis accounting)	Capital contributions called in still outstanding of limited partners		F 9940 Unpaid uncalled contributions to limited partner capital, lp
	SB	9899 Contra account 9896-9897 for allocation of input tax (cash basis accounting)	Trade receivables		R 9941 -9949
	SB	9900 VAT not due - other revenues (cash basis accounting)	Other liabilities		F 9950 Unpaid called contributions to limited partner capital, lp
	SB	9901 Contra account for 9900	Cash on hand, central bank balances, bank balances, and checks		R 9951 -9959
	SB	9902 VAT in receivables from other revenues (cash basis accounting)	Liabilities to financial institutions		9960 Valuation adjustment, trade receivables (currency translation)
- "Other accounts" -	SB G K	9906 Tax-free income and withdrawals pursuant to section 3 (72) EStG (debit)	Trade payables		9961 Valuation adjustment, other liabilities (currency translation)
	SB	9907 Contra account for tax-free income and withdrawals pursuant to section 3 (72) EStG (credit)	Other assets		9962 Valuation adjustment, bank balances (valuation cash funds)
	SB G K	9908 Non-deductible operating expenditure under section 3c (1) EStG in conjunction with section 3 (72) EStG (credit)	- "Other accounts" -		9963 Valuation adjustment, liabilities to banks (valuation cash funds)
	SB	9909 Contra account for non-deductible operating expenditure under section 3c (1) EStG in conjunction with section 3 (72) EStG (debit)			9964 Valuation adjustment, trade payables (currency translation)
	SB	9910 Contra account for reduction in withdrawals section 4(4a) EStG			9965 Valuation adjustment, other assets (currency translation)
	SB	9911 Reduction in withdrawals section 4(4a) EStG (credit balance)		SB G K	R 9966 -9969 9970 Investment deduction section 7g(1) EStG, off-balance sheet (debit balance)
	SB	9912 Increase in withdrawals section 4(4a) EStG		SB	9971 Investment deduction section 7g(1) EStG, off-balance sheet (credit balance) - contra account for 9970
	SB	9913 Contra account for increase in withdrawals section 4(4a) EStG (credit balance)			

Balance sheet / Profit and loss item	Program linkage	9 Carryforward, capital, adjustment and statistical accounts	Balance sheet / Profit and loss item	Program linkage	9 Carryforward, capital, adjustment and statistical accounts
	SB G K	9972 Add-back of investment deduction section 7g (2) EStG from preceding tax year, off-balance sheet (credit balance)			9994 Expenses (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, 9916, 9917			9995 Expenses of exceptional size or incidence (aperiodic)
	SB	9974 Reversal of investment deduction section 7g (3), (4) EStG in preceding tax year			9998 Contra account for 9990-9997
	SB	9975 Reversal of investment deduction section 7g (3), (4) EStG in previous tax years - contra account for 9974, 9918, 9919			Personal accounts
	SB G	9976 Non-deductible interest expenses under section 4h EStG (credit balance)			10000 Accounts receivable
	SB	9977 Non-deductible interest expenses under section 4h EStG (debit balance) - contra account for 9976			-69999
	SB G	9978 Deductible interest expenses from prior years under section 4h EStG (debit balance)			70000 Accounts payable
	SB	9979 Deductible interest expenses from prior years under section 4h EStG (credit balance) - contra account for 9978			-99999
Credit to liability accounts or Appropriation Of Net Profit	HB	9980 Allocation of debit entry to liability accounts			
Credit to capital accounts or Appropriation Of Net Profit	HB	9981 Allocation account for allocation of debit entry to liability accounts			
Credit to liability accounts	HB	9982 Allocation of credit entry to liability accounts			
Credit to capital accounts	HB	9983 Allocation account for allocation of credit entry to liability accounts			
- "Other accounts" -	HB 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			
	HB	9985 Contra account for 9984			
		9986 Profit attributable to debt			
		9987 Adjustment account for reconciliation			
		9989 Contra account for 9986 - 9988			
		9990 Income of exceptional size or incidence			
		9991 Income (aperiodic)			
		9992 Income of exceptional size or incidence (aperiodic)			
		9993 Expenses of exceptional size or incidence			