

Account Chart

Standard Chart of Accounts (SKR 04)

Valid for 2025



Balance sheet / Profit and loss item	Program linkage	0 Fixed assets	Balance sheet / Profit and loss item	Program linkage	0 Fixed assets
Uncalled outstanding contributions		F 0050 Unpaid uncalled contributions to general partner capital, gp			0210 Land rights without buildings
Capital contributions called in still outstanding of general partners		R 0051 -0059			0215 Undeveloped land
		F 0060 Unpaid called contributions to general partner capital, gp			0220 Land rights (heritable building rights, long-term occupancy rights)
Uncalled outstanding contributions		R 0061 -0069			0225 Impaired land
Capital contributions called in still outstanding of limited partners		F 0070 Unpaid uncalled contributions to limited partner capital, lp			0229 Share of land attributable to home office
		R 0071 -0079			0230 Buildings on own land and land rights
Unpaid and due shares in co-operatives		F 0080 Unpaid called contributions to limited partner capital, lp			0235 Property values of own developed land
		R 0081 -0089			0240 Commercial buildings
Purchased concessions, industrial property rights and similar rights and values as well as licenses to such rights and values		0090 Unpaid and due shares in co-operatives			0250 Industrial buildings
		0100 Purchased concessions, industrial and similar rights and assets, and licences in such rights and assets			0260 Other buildings
		0110 Concessions			0270 Garages
		0120 Industrial rights			0280 Outdoor facilities
		0130 Other rights and assets			0285 Paved courtyards and other paved surfaces
		0135 Computer software			0290 Fixtures in commercial and industrial buildings
		0140 Licences in industrial and similar rights and assets			0300 Residential buildings
Self-determined industrial property rights and similar rights and values	HB	0143 Internally generated intangible fixed assets			0305 Garages
	HB				0310 Outdoor facilities
	HB	0144 Computer software			0315 Paved courtyards and other paved surfaces
	HB	0145 Licences and franchise agreements			0320 Fixtures in residential buildings
	HB	0146 Concessions and industrial rights			0329 Share of building attributable to home office
	HB	0147 Recipes and formulas, processes, prototypes			0330 Buildings on third-party land
	HB	0148 Intangible fixed assets under development			0340 Commercial buildings
Intangible assets currently under development	HB				0350 Industrial buildings
Goodwill		0150 Goodwill			0360 Residential buildings
		R 0160 -0169			0370 Other buildings
Advance payments made		0170 Prepayments for intangible fixed assets			0380 Garages
		0179 Prepayments for goodwill			0390 Outdoor facilities
Properties, rights equivalent to real property and buildings, including buildings on third-party land		0200 Land, land rights and buildings, including buildings on third-party land			0395 Paved courtyards and other paved surfaces
					0398 Fixtures in commercial and industrial buildings
					0400 Technical equipment and machinery
					0420 Technical equipment
					0440 Machinery
					0450 Transportation and similar systems
					0460 Machine tools
					0470 Operating facilities
					0500 Other equipment, operating and office equipment
					0510 Other equipment
					0520 Passenger cars
					0540 Heavy goods vehicles
					0560 Other transportation resources
					0620 Tools
					0630 Operating equipment
					0635 Office equipment
					0640 Shop fittings
					0650 Office fittings
					0660 Scaffolding and formwork materials
					0670 Low-value assets

Balance sheet / Profit and loss item	Program linkage	0 Fixed assets	Balance sheet / Profit and loss item	Program linkage	0 Fixed assets
Advance pay- ments made and construction in progress		0675 Assets (collective item)	Participations		0820 Other long-term equity investments
		0680 Leasehold improvements			0829 Investment by a GmbH & Co. KG in a general partner GmbH
		0690 Other operating and office equipment	Loans to other long-term inves- tees and investors		0830 Typical silent partnerships
		0700 Prepayments and assets under construction			0840 Atypical silent partnerships
		0705 Advance payments on land			0850 Investments in corporations
		0710 Commercial, industrial and other buildings under construction			0860 Investments in partnerships
		0720 Advance payments on commercial, industrial and other buildings on own properties			0880 Loans to other long-term investees and investors
		0725 Residential buildings under construction			0883 Loans to other long-term investees or investors, partnerships
		0735 Advance payments on residential buildings on own properties			0885 Loans to other long-term investees or investors, corporations
		0740 Commercial, industrial and other buildings under construction			0900 Long-term securities
		0750 Prepayments on com- mercial, industrial and other buildings on third-party land			0910 Securities with profit participation rights that are subject to the partial income system
		0755 Residential buildings under construction			0920 Fixed-income securities
		0765 Prepayments on resi- dential buildings on third-party land			0930 Other miscellaneous loans
		0770 Technical equipment and machinery under construction			0940 Loans
		0780 Prepayments on technical equipment and machinery			0960 Loans to shareholders/ partners
		0785 Other equipment, operating and office equipment under construction			0961 Loans to GmbH shareholders
		0795 Prepayments on other equipment, operating and office equipment			0962 Loans to general partners
		0800 Shares in affiliated com- panies (fixed assets)			0963 Loans to limited partners
		0803 Shares in affiliated com- panies, partnerships			R 0964
		0804 Shares in affiliated com- panies, corporations			-0969
		0805 Shares in affiliated majority investor, partnership			0970 Loans to related parties
		0806 Shares of a GmbH & Co. KG in a general partner GmbH			0980 Long-term shares in cooperatives
Shares in affiliated companies		0808 Shares in parent or majority investor, corporations	Reinsurance claims from life insurance policies		0990 Long-term pension liability claims from life insurance policies
		0809 Shares in parent or in majority investor			
		0810 Loans to affiliated companies			
		0813 Loans to affiliated com- panies, partnerships			
		0814 Loans to affiliated com- panies, corporations			
Loans to affiliated companies		0815 Loans to affiliated companies, sole proprietorships			

Balance sheet / Profit and loss item	Program linkage	1 Current assets	Balance sheet / Profit and loss item	Program linkage	1 Current assets
Raw materials, consumables and supplies		1000 Inventories of raw materials, consumables and supplies			F 1225 Trade receivables, no separate receivables/payables accounting - remaining term greater than 1 year
Work in progress		-1039			
		1040 Work in progress (inventories)			R 1230 -1239
		-1049			F 1240 Doubtful receivables
		1050 Unfinished goods			F 1241 Doubtful receivables - remaining term up to 1 year
		-1079			F 1245 Doubtful receivables - remaining term greater than 1 year
		1080 Services in progress			1246 Specific valuation allowances on receivables remaining term up to 1 year
		-1089			1247 Specific valuation allowances on receivables remaining term greater than 1 year
Construction contracts in progress		1090 Construction contracts in progress			1248 Global valuation allowance on receivables remaining term up to 1 year
		-1094			1249 Global valuation allowance on receivables remaining term greater than 1 year
Orders in progress		1095 Orders in progress	Trade receivables		F 1250 Trade receivables from shareholders/partners
		-1099			
Finished goods and merchandise		1100 Finished goods and merchandise (inventories)			F 1251 Trade receivables from shareholders/partners - remaining term up to 1 year
		-1109			F 1255 Trade receivables from shareholders/partners - remaining term greater than 1 year
		1110 Finished goods (inventories)			1258 Contra account for other assets if posted via receivables account
		-1139			1259 Contra account 1221-1229, 1240-1245, 1250-1257, 1270-1279, 1290-1297 if allocated to receivables account
		1140 Merchandise (inventories)			1260 Receivables from affiliated companies
		-1179			
Advance payments made		1180 Prepayments for inventories	Other receivables from shareholders or Other liabilities to shareholders or Other liabilities		1261 Receivables from affiliated companies - remaining term up to 1 year
		AV 1181 Prepayments, 7 % input tax			1265 Receivables from affiliated companies - remaining term greater than 1 year
		AV 1182 Prepayments, 5 % input tax			R 1266 -1269
		R 1183			F 1270 Trade receivables from affiliated companies
		AV 1184 Prepayments, 16 % input tax			F 1271 Trade receivables from affiliated companies - remaining term up to 1 year
		R 1185			
		AV 1186 Prepayments, 19 % input tax			
Advance payments received on orders (deducted from inventories on the face of the balance sheet)		1190 Payments received on account of orders (deducted from inventories on the face of the balance sheet)			
Trade receivables or Other liabilities		S 1200 Trade receivables			
		F 1201 Trade receivables			
		-1206			
		F 1210 Trade receivables, no separate receivables/payables accounting	Trade receivables		
		-1214			
	SB	F 1215 Trade receivables at general VAT rate or of a VAT-exempt small business (cash basis accounting)	Trade receivables or Other liabilities		
	SB	F 1216 Trade receivables at reduced VAT rate (cash basis accounting)			
	SB	F 1217 Tax-exempt or untaxed trade receivables (cash basis accounting)			
	SB	F 1218 Trade receivables at average rates under section 24 UStG (cash basis accounting)			
	SB	F 1219 Contra account 1215-1218 if receivables are classified by tax rates (cash basis accounting)			
	SB	F 1220 Receivables under section 11 (1) sentence 2 EStG for section 4/3 EStG			
Trade receivables or Other liabilities		F 1221 Trade receivables, no separate receivables/payables accounting - remaining term up to 1 year			

Balance sheet / Profit and loss item	Program linkage	1 Current assets	Balance sheet / Profit and loss item	Program linkage	1 Current assets
		F 1275 Trade receivables from affiliated companies - remaining term greater than 1 year			1309 Receivables from GmbH shareholders - remaining term greater than 1 year
Receivables from affiliated companies		1276 Valuation allowances on receivables from affiliated companies remaining term up to 1 year	Other assets or Other liabilities		1310 Receivables from executive board members and managing directors
		1277 Valuation allowances on receivables from affiliated companies remaining term greater than 1 year			1311 Receivables from executive board members and managing directors - remaining term up to 1 year
Receivables from other long-term investees and investors or Liabilities to other long-term investees and investors		1280 Receivables from other long-term investees and investors	Other assets		1315 Receivables from executive board members and managing directors - remaining term greater than 1 year
		1281 Receivables from other long-term investees and investors - remaining term up to 1 year	Receivables from general partners or Liabilities to general partners		1317 Receivables from general partners
		1285 Receivables from other long-term investees and investors - remaining term greater than 1 year			1318 Receivables from general partners - remaining term up to 1 year
		R 1286 -1289			1319 Receivables from general partners - remaining term greater than 1 year
		F 1290 Trade receivables from other long-term investees and investors	Other assets or Other liabilities		1320 Receivables from supervisory and advisory board members
		F 1291 Trade receivables from other long-term investees and investors - remaining term up to 1 year			1321 Receivables from supervisory and advisory board members - remaining term up to 1 year
		F 1295 Trade receivables from other long-term investees and investors - remaining term greater than 1 year	Other assets		1325 Receivables from supervisory and advisory board members - remaining term greater than 1 year
		1296 Valuation allowances on receivables from other long-term investees and investors remaining term up to 1 year	Receivables from limited partners or Liabilities to limited partners		R 1327 -1329
Receivables from other long-term investees and investors		1297 Valuation allowances on receivables from other long-term investees and investors remaining term greater than 1 year	Other receivables from shareholders or Other liabilities to shareholders or Liabilities to shareholders or Other liabilities		1330 Receivables from other shareholders
Capital contributions called in, still outstanding		1298 Unpaid called contributions to subscribed capital (receivables)			1331 Receivables from other shareholders - remaining term up to 1 year
Subsequent payments claimed		1299 Supplementary calls (receivables; contra account 2929)			1335 Receivables from other shareholders - remaining term greater than 1 year
Other assets or Other liabilities		1300 Other assets	Other assets		1337 Receivables from typical silent partners
		1301 Other assets - remaining term up to 1 year			1338 Receivables from typical silent partners - remaining term up to 1 year
Other assets		1305 Other assets - remaining term greater than 1 year			1339 Receivables from typical silent partners - remaining term greater than 1 year
Receivables from shareholders or Liabilities to shareholders		1307 Receivables from GmbH shareholders			1340 Receivables from employees (payroll)
		1308 Receivables from GmbH shareholders - remaining term up to 1 year			1341 Receivables from employees (payroll) - remaining term up to 1 year

Balance sheet / Profit and loss item	Program linkage	1 Current assets	Balance sheet / Profit and loss item	Program linkage	1 Current assets
		1345 Receivables from employees (payroll) - remaining term greater than 1 year		U	F 1398 Subsequently deductible input tax, section 15a(1) UStG, immovable property
- "Other accounts" -	SB	1349 Occupational pension and other post-employment benefit entitlements (partners)		U	F 1399 Repayable input tax, section 15a(1) UStG, immovable property
Other assets		1350 Security deposits		U	S 1400 Deductible input tax
		1351 Security deposits - remaining term up to 1 year		U	S 1401 Deductible input tax 7 %
		1355 Security deposits - remaining term greater than 1 year		U	S 1402 Deductible input tax on intra-community acquisitions
		1360 Loans		U	R 1403
		1361 Loans - remaining term up to 1 year		U	S 1404 Deductible input tax on intra-community acquisitions 19 %
		1365 Loans - remaining term greater than 1 year		U	R 1405
		1369 Receivables from health insurance funds from Act on Reimbursement of Employers' Expenses (AAG)		U	S 1406 Deductible input tax 19 %
Other assets or Other liabilities	U	1370 Items in transit		U	S 1407 Deductible input tax under section 13b UStG 19 %
	U	1374 Third-party funds			S 1408 Deductible input tax under section 13b UStG
		1375 Consignment goods accounts			R 1409
		F 1376 Subsequently deductible input tax, section 15a(2) UStG			S 1410 Input tax allocation accounts
		F 1377 Repayable input tax, section 15a(2) UStG			S 1411 Input tax allocation account 7 %
Other assets	SB	1378 Pension liability insurance claims			S 1412 Allocation account for input tax on intra-community acquisitions
		1380 Long-term assets for the settlement of provisions for pensions and similar obligations			S 1413 Allocation account for input tax on intra-community acquisitions 19 %
Excess of plan assets over pension liability or Provisions for pensions and similar obligations	HB	1381 Long-term assets for offsetting provisions for pensions and similar obligations in accordance with section 246(2) HGB			R 1414
Other assets	SB	1382 Assets to settle obligations comparable to post-employment benefits	Other assets		-1415
Excess of plan assets over pension liability or Other provisions	HB	1383 Assets for offsetting with obligations comparable to post-employment benefits under s. 246(2) of the HGB	Other assets or Other liabilities		S 1416 Input tax allocation account 19 %
Other assets		1390 GmbH shares held for sale			S 1417 Input tax allocation account under sections 13a and 13b UStG
Other assets or Other liabilities		1391 Receivables from project consortiums		U	R 1418
Other assets		1393 Profit participation rights		U	S 1419 Input tax allocation account under sections 13a and 13b UStG, 19 %
		1394 Supplementary payments or additional contributions receivable		U	1420 Accounts receivable from VAT advance payments
		1395 Shares in cooperatives held for sale			R 1421
Other assets or Other liabilities	U	F 1396 Subsequently deductible input tax, section 15a(1) UStG, movable assets		U	1422 VAT receivables, previous year
	U	F 1397 Repayable input tax, section 15a(1) UStG, movable assets			1425 VAT receivables, earlier years
					1427 Receivables from excise duties paid
					S 1431 Deductible input tax for withdrawal of goods from a VAT warehouse
					S 1432 Deductible input tax for intra-community acquisition of new vehicles from suppliers without VAT identification number
					F 1433 Acquisition tax liability
					S 1434 Input tax deductible in following period/year
					1435 Receivables from trade tax overpayments

Balance sheet / Profit and loss item	Program linkage	1 Current assets	Balance sheet / Profit and loss item	Program linkage	1 Current assets
	U	S 1436 Input tax from acquisition as last purchaser in a triangular transaction			F 1730 Bank (Postbank 3) F 1780 LZB (Bundesbank regional office) balances
Other assets		1440 Tax refund claims against other countries			F 1790 Central bank balances
Other assets or Other liabilities		1450 Reclaimed corporate income tax			F 1800 Bank
Other assets		F 1456 Receivables from tax authorities for construction withholding tax remitted			F 1810 Bank 1
Other assets or Other liabilities		1457 Receivables from Bundesagentur für Arbeit			F 1820 Bank 2
	SB	F 1460 Cash in transit			F 1830 Bank 3
	SB	1480 Contra account for input tax, section 4(3) EStG	Liabilities to financial institutions or Cash on hand, central bank balances, bank balances, and checks		F 1840 Bank 4
	SB	1481 Reversal of input tax from previous year, section 4(3) EStG	Prepaid expenses	SB	F 1850 Bank 5
		1482 Input tax from investments, section 4(3) EStG			R 1889
		R 1483 -1485			1890 Cash investments, short-term cash management (not contained in cash funds)
	SB	F 1486 Clearing account for determining profit as per section 4/3 (EStG), not recognized in income		SB	1895 Liabilities to banks (not included in cash funds)
Other assets or Other liabilities		1487 Current assets in accordance with section 4(3) sentence 4 EStG	Deferred tax assets	HB	
	SB	F 1490 Clearing account actual taxation			1900 Prepaid expenses
		F 1491 Neutralization of items recognized in income for Section 4 (3) EStG			1920 Customs and excise duties relating to inventories and recognised as expenses
- "Other accounts" -	SB	1494 Receivables from company/joint ownership			1930 Value added tax relating to prepayments and recognised as expenses
Other liabilities or Other assets		F 1495 Allocation account for payments received on account of orders if posted via receivables account			1940 Discount
Other assets or Other liabilities		1498 Cost centre reconciliation account			1950 Deferred tax assets
Shares in affiliated companies		1500 Shares in affiliated companies (current assets)			
Other securities		1504 Shares in parent or in majority investor			
		1510 Other securities			
		R 1520 -1524			
		1525 Other securities subject to immaterial changes in value			
		1530 Securities investments (short-term cash management)			
Cash on hand, central bank balances, bank balances, and checks		F 1550 Cheques			
		F 1600 Cash-in-hand			
		F 1610 Petty cash 1			
		F 1620 Petty cash 2			
Cash on hand, central bank balances, and checks or Liabilities to financial institutions		F 1700 Bank (Postbank)			
		F 1710 Bank (Postbank 1)			
		F 1720 Bank (Postbank 2)			

Balance sheet / Profit and loss item	Program linkage	2 Equity accounts		Balance sheet / Profit and loss item	Program linkage	2 Equity accounts	
Capital share general partners		F 2000	Fixed capital, gp	Withdrawals		F 2191	Private contributions (only sole proprietorships)
Opening balance, Private account		F 2001	Capital (fixed share, only sole proprietorships)	Capital share general partners		F 2200	Special personal deductions, partly deductible, gp
Capital share general partners		F 2010	Variable capital, gp	Withdrawals		F 2201	Special personal deductions, partly deductible (only sole proprietorships)
Opening balance, Private account		F 2011	Capital (variable share, only sole proprietorships)	Capital share general partners		F 2210	Special personal deductions, partly deductible, gp
Liabilities to general partners or Receivables from general partners		F 2020	Partner loans, gp	Withdrawals		F 2211	Special personal deductions, partly deductible (only sole proprietorships)
		R 2021 -2029		Capital share general partners		F 2220	Special personal deductions, partly deductible, gp
Capital shares of limited partners		F 2050	Limited partner capital, lp	Withdrawals		F 2221	Special personal deductions, partly deductible (only sole proprietorships)
		R 2051 -2059		Capital share general partners		F 2230	Special personal deductions, fully deductible, gp
		F 2060	Loss adjustment account, lp	Withdrawals		F 2231	Special personal deductions, fully deductible (only sole proprietorships)
		R 2061 -2069		Capital share general partners		F 2240	Special personal deductions, fully deductible, gp
Liabilities to limited partners or Receivables from limited partners		F 2070	Partner loans, lp	Withdrawals		F 2241	Special personal deductions, fully deductible (only sole proprietorships)
		R 2071 -2099		Capital share general partners		F 2250	Non-cash benefits, donations, gp
Capital share general partners		F 2100	Private withdrawals (gp), equity capital	Withdrawals		F 2251	Non-cash benefits, donations (only sole proprietorships)
Withdrawals		F 2101	Private withdrawals general (only sole proprietorships)	Capital share general partners		F 2260	Non-cash benefits, donations, gp
Capital share general partners		F 2110	Private withdrawals (gp), equity capital	Withdrawals		F 2261	Non-cash benefits, donations (only sole proprietorships)
Withdrawals		F 2111	Private withdrawals general (only sole proprietorships)	Capital share general partners		F 2270	Non-cash benefits, donations, gp
Capital share general partners		F 2120	Private withdrawals (gp), equity capital	Withdrawals		F 2271	Non-cash benefits, donations (only sole proprietorships)
Withdrawals		F 2121	Private withdrawals general (only sole proprietorships)	Capital share general partners		F 2280	Extraordinary expenses, gp
Capital share general partners		F 2130	Non-cash withdrawals (gp), equity capital	Withdrawals		F 2281	Extraordinary expenses (only sole proprietorships)
Withdrawals		F 2131	Non-cash withdrawals (only sole proprietorships)	Capital share general partners		F 2290	Extraordinary expenses, gp
Capital share general partners		F 2140	Non-cash withdrawals (gp), equity capital	Withdrawals		F 2291	Extraordinary expenses (only sole proprietorships)
Withdrawals		F 2141	Non-cash withdrawals (only sole proprietorships)	Capital share general partners		F 2300	Real estate expenses, gp
Capital share general partners		F 2150	Private taxes, gp	Withdrawals		F 2301	Real estate expenses (only sole proprietorships)
Withdrawals		F 2151	Private taxes (only sole proprietorships)	Capital share general partners		2309	Real estate expenses (VAT key possible, only sole proprietorships)
Capital share general partners		F 2160	Private taxes, gp	Withdrawals		F 2310	Real estate expenses, gp
Withdrawals		F 2161	Private taxes (only sole proprietorships)	Capital share general partners			
Capital share general partners		F 2170	Private taxes, gp	Withdrawals			
Withdrawals		F 2171	Private taxes (only sole proprietorships)	Capital share general partners			
Capital share general partners		F 2180	Private contributions, gp	Withdrawals			
Withdrawals		F 2181	Private contributions (only sole proprietorships)	Capital share general partners			
Capital share general partners		F 2190	Private contributions, gp	Withdrawals			

Balance sheet / Profit and loss item	Program linkage	2 Equity accounts	Balance sheet / Profit and loss item	Program linkage	2 Equity accounts
Withdrawals		F 2311 Real estate expenses (only sole proprietorships)			R 2501 -2509
		2319 Real estate expenses (VAT key possible, only sole proprietorships)			F 2510 Private withdrawals general (lp), borrowed capital
Capital share general partners		F 2320 Real estate expenses, gp			R 2511 -2519
Withdrawals		F 2321 Real estate expenses (only sole proprietorships)			F 2520 Private withdrawals general (lp), borrowed capital
		2329 Real estate expenses (VAT key possible, only sole proprietorships)			R 2521 -2529
Capital share general partners		F 2330 Real estate expenses, gp			F 2530 Non-cash withdrawals (lp), borrowed capital
Withdrawals		F 2331 Real estate expenses (only sole proprietorships)			R 2531 -2539
		2339 Real estate expenses (VAT key possible, only sole proprietorships)			F 2540 Non-cash withdrawals (lp), borrowed capital
Capital share general partners		F 2340 Real estate expenses, gp			R 2541 -2549
Withdrawals		F 2341 Real estate expenses (only sole proprietorships)			F 2550 Private taxes, lp
		2349 Real estate expenses (VAT key possible, only sole proprietorships)			R 2551 -2559
Capital share general partners		F 2350 Income from real estate, gp			F 2560 Private taxes, lp
Withdrawals		F 2351 Income from real estate (only sole proprietorships)			R 2561 -2569
		2359 Income from real estate (VAT key possible, only sole proprietorships)			F 2570 Private taxes, lp
Capital share general partners		F 2360 Income from real estate, gp			R 2571 -2579
Withdrawals		F 2361 Income from real estate (only sole proprietorships)			F 2580 Private contributions, lp
		2369 Income from real estate (VAT key possible, only sole proprietorships)			R 2581 -2589
Capital share general partners		F 2370 Income from real estate, gp			F 2590 Private contributions, lp
Withdrawals		F 2371 Income from real estate (only sole proprietorships)			R 2591 -2599
		2379 Income from real estate (VAT key possible, only sole proprietorships)			F 2600 Special personal deductions, partly deductible (lp), borrowed capital
Capital share general partners		F 2380 Income from real estate, gp			R 2601 -2609
Withdrawals		F 2381 Income from real estate (only sole proprietorships)			F 2610 Special personal deductions, partly deductible (lp), borrowed capital
		2389 Income from real estate (VAT key possible, only sole proprietorships)			R 2611 -2619
Capital share general partners		F 2390 Income from real estate, gp			F 2620 Special personal deductions, partly deductible (lp), borrowed capital
Withdrawals		F 2391 Income from real estate (only sole proprietorships)			R 2621 -2629
		2399 Income from real estate (VAT key possible, only sole proprietorships)			F 2630 Special personal deductions, fully deductible (lp), borrowed capital
Liabilities to limited partners or Receivables from limited partners		F 2500 Private withdrawals general (lp), borrowed capital			R 2631 -2639
					F 2640 Special personal deductions, fully deductible (lp), borrowed capital
					R 2641 -2649
					F 2650 Non-cash benefits, donations, lp
					R 2651 -2659
					F 2660 Non-cash benefits, donations, lp
					R 2661 -2669
					F 2670 Non-cash benefits, donations, lp
					R 2671 -2679
					F 2680 Extraordinary expenses, lp

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

Balance sheet / Profit and loss item	Program linkage	2 Equity accounts		Balance sheet / Profit and loss item	Program linkage	3 Debt accounts	
Profit/loss carryforward before appropriation	K	F 2975	Retained profits brought forward before appropriation of net profit (with breakdown for statement of changes in capital accounts)	Provisions for pensions and similar obligations	HB	3000	Provisions for pensions and similar obligations
		F 2977	Accumulated losses brought forward before appropriation of net profit (with breakdown for statement of changes in capital accounts)	Provisions for pensions and similar obligations or Excess of plan assets over pension liability		3005	Provisions for pensions and similar obligations to shareholders or related parties
Profit/loss carry-forward		2978	Accumulated losses brought forward before appropriation of net profit	Provisions for pensions and similar obligations		3009	Provisions for pensions and similar obligations for offsetting against long-term assets in accordance with section 246(2) HGB
Other special reserves		2980	Miscellaneous other special reserves	Provisions for taxes (general)		3010	Provisions for direct commitments
		2981	Untaxed reserves under section 6b EStG			3011	Provisions for subsidy obligations for pension funds and life insurances
		2982	Replacement reserves			3015	Provisions for obligations similar to pensions
		2988	Reserve for investment grants			3020	Provisions for taxes
Special tax-allowable reserves		2990	Special tax-allowable reserves, accelerated tax depreciation and write-downs	HB		3035	Provision for trade tax, section 4(5b) EStG
Other special reserves		2995	Adjustment item for withdrawals s. 4g EStG			3040	Provision for corporate income tax
Special tax-allowable reserves		2997	Special tax-allowable reserves under section 7g(5) EStG			3050	Provisions for taxes for tax deferral (BStBK)
Special reserves for investment grants	2998	Special reserves for third-party investment grants	3060		Allowances for deferred tax liabilities		
	HB	2999	Extraordinary items for investment grants	HB	3065	Deferred tax liabilities	
						3070	Other provisions
						3074	Provisions for personnel expenses
						3075	Provisions for maintenance expenses deferred to the first three months of the following year
						3076	Long-term provisions for long-term obligations comparable to post-employment benefits
						3077	Long-term provisions for long-term obligations comparable to post-employment benefits for offsetting with long-term assets under s. 246(2) of the HGB
						3079	Provisions for vacation pay
						3085	Provisions for environmental remediation and waste disposal expenses
						3090	Provisions for warranties (contra account 6790)
					HB	3092	Provisions for expected losses from executory contracts
						3095	Provisions for period-end closing and audit costs
						3096	Provisions for record retention obligations
					HB	3098	Provisions for internal expenses under section 249(2) HGB (old version)

Balance sheet / Profit and loss item	Program linkage	3 Debt accounts	Balance sheet / Profit and loss item	Program linkage	3 Debt accounts
		3099 Provisions for environ- mental protection		U	AM 3264 Tax-paid payments received on account of orders, 0 % VAT (liabilities)
Bonds		3100 Non-convertible bonds			
		3101 Non-convertible bonds - remaining term up to 1 year		U	AM 3270 Tax-paid payments received on account of orders, 16 % VAT (liabilities)
		3105 Non-convertible bonds - remaining term between 1 and 5 years			R 3271
		3110 Non-convertible bonds - remaining term greater than 5 years		U	AM 3272 Tax-paid payments received on account of orders, 19 % VAT (liabilities)
		3120 Convertible bonds			R 3273
		3121 Convertible bonds - remaining term up to 1 year			-3274
		3125 Convertible bonds - remaining term between 1 and 5 years			3279 Payments received on account of orders - Back taxes
		3130 Convertible bonds - remaining term greater than 5 years			3280 Payments received on account of orders - remaining term up to 1 year
		3150 Liabilities to banks			3284 Payments received on account of orders - remaining term between 1 and 5 years
Liabilities to finan- cial institutions or Cash on hand, central bank bal- ances, bank bal- ances, and checks		3151 Liabilities to banks - remaining term up to 1 year			3285 Payments received on account of orders - remaining term greater than 5 years
		3160 Liabilities to banks - remaining term between 1 and 5 years	Trade payables or Other assets		S 3300 Trade payables
		3170 Liabilities to banks - remaining term greater than 5 years		SB	F 3301 Trade payables
		3180 Liabilities to banks under instalment credit agreements		SB	-3303
		3181 Liabilities to banks under instalment credit agreements - remaining term up to 1 year		SB	F 3305 Trade payables at general VAT rate (cash basis accounting)
		3190 Liabilities to banks under instalment credit agreements		SB	F 3306 Trade payables at reduced VAT rate (cash basis accounting)
		- remaining term between 1 and 5 years	Trade payables or Other assets		F 3307 Trade payables, no input tax (cash basis accounting)
		3200 Liabilities to banks under instalment credit agreements		SB	F 3309 Contra account 3305- 3307 if payables are classified by tax rates (cash basis accounting)
		- remaining term greater than 5 years			F 3310 Trade payables, no sep- arate receivables/paya- bles accounting
		3210 Liabilities to banks, previous to residual term differentiation	Trade payables or Other assets		-3333
		3249 Contra account 3150- 3209 if accounts 3210- 3248 are allocated		SB	F 3334 Trade payables for investments, section 4(3) EStG
		3250 Payments received on account of orders (liabilities)			F 3335 Trade payables, no separate receivables/ payables accounting - remaining term up to 1 year
Advance pay- ments received on orders	U	AM 3260 Tax-paid payments received on account of orders, 7 % VAT (liabilities)			F 3337 Trade payables, no separate receivables/ payables accounting - remaining term between 1 and 5 years
	U	AM 3261 Tax-paid payments received on account of orders, 5 % VAT (liabilities)			F 3338 Trade payables, no separate receivables/ payables accounting - remaining term greater than 5 years
		R 3262 -3263			

Balance sheet / Profit and loss item	Program linkage	3 Debt accounts	Balance sheet / Profit and loss item	Program linkage	3 Debt accounts
Other liabilities to shareholders or Other assets or Other receivables from shareholders or Receivables from shareholders		F 3340 Trade payables to shareholders/partners			3460 Liabilities to other long-term investees and investors - remaining term greater than 5 years F 3470 Trade payables to other long-term investees and investors F 3471 Trade payables to other long-term investees and investors - remaining term up to 1 year F 3475 Trade payables to other long-term investees and investors - remaining term between 1 and 5 years F 3480 Trade payables to other long-term investees and investors - remaining term greater than 5 years 3500 Other liabilities 3501 Other liabilities - remaining term up to 1 year 3504 Other liabilities - remaining term between 1 and 5 years 3507 Other liabilities - remaining term greater than 5 years 3509 Other liabilities, under section 11(2) sentence 2 EStG for section 4(3) EStG 3510 Liabilities to shareholders/partners 3511 Liabilities to shareholders/partners - remaining term up to 1 year 3514 Liabilities to shareholders/partners - remaining term between 1 and 5 years 3517 Liabilities to shareholders/partners - remaining term greater than 5 years 3519 Liabilities to shareholders/partners for outstanding distributions 3520 Liabilities to typical silent partners 3521 Liabilities to typical silent partners - remaining term up to 1 year 3524 Liabilities to typical silent partners - remaining term between 1 and 5 years 3527 Liabilities to typical silent partners - remaining term greater than 5 years 3530 Liabilities to atypical silent partners
Trade payables or Other assets		F 3341 Trade payables to shareholders/partners - remaining term up to 1 year F 3345 Trade payables to shareholders/partners - remaining term between 1 and 5 years F 3348 Trade payables to shareholders/partners - remaining term greater than 5 years 3349 Contra account 3335-3348, 3420-3449, 3470-3499 if allocated to payables account	Other liabilities or Other assets		
Liabilities on bills accepted and drawn		R 3350 -3399	Other liabilities		
Liabilities to affiliated companies or Receivables from affiliated companies		3400 Liabilities to affiliated companies 3401 Liabilities to affiliated companies - remaining term up to 1 year 3405 Liabilities to affiliated companies - remaining term between 1 and 5 years 3410 Liabilities to affiliated companies - remaining term greater than 5 years F 3420 Trade payables to affiliated companies F 3421 Trade payables to affiliated companies - remaining term up to 1 year F 3425 Trade payables to affiliated companies - remaining term between 1 and 5 years F 3430 Trade payables to affiliated companies - remaining term greater than 5 years 3450 Liabilities to other long-term investees and investors 3451 Liabilities to other long-term investees and investors - remaining term up to 1 year 3455 Liabilities to other long-term investees and investors - remaining term between 1 and 5 years	Other liabilities to shareholders or Other receivables from shareholders or Receivables from shareholders or Other assets Other liabilities to shareholders	SB	
Liabilities to other long-term investees and investors or Receivables from other long-term investees and investors			Other liabilities		

Balance sheet / Profit and loss item	Program linkage	3 Debt accounts	Balance sheet / Profit and loss item	Program linkage	3 Debt accounts
		3531 Liabilities to atypical silent partners - remain- ing term up to 1 year	Liabilities to shareholders or Receivables from shareholders		3640 Liabilities to GmbH shareholders
		3534 Liabilities to atypical silent partners - remaining term between 1 and 5 years			3641 Liabilities to GmbH shareholders - remain- ing term up to 1 year
		3537 Liabilities to atypical silent partners - remaining term greater than 5 years	Liabilities to shareholders		3642 Liabilities to GmbH shareholders - remaining term between 1 and 5 years
		3540 Profit-participation loans			3643 Liabilities to GmbH shareholders - remaining term greater than 5 years
		3541 Profit-participation loans - remaining term up to 1 year			3645 Liabilities to general partners
		3544 Profit-participation loans - remaining term between 1 and 5 years	Liabilities to gen- eral partners or Receivables from general partners		
		3547 Profit-participation loans - remaining term greater than 5 years			3646 Liabilities to general partners - remaining term up to 1 year
		3550 Security deposits received			3647 Liabilities to general partners - remaining term between 1 and 5 years
		3551 Security deposits received - remaining term up to 1 year			3648 Liabilities to general partners - remaining term greater than 5 years
		3554 Security deposits received - remaining term between 1 and 5 years			3650 Liabilities to limited partners
		3557 Security deposits received - remaining term greater than 5 years	Liabilities to lim- ited partners or Receivables from limited partners		
		3560 Loans			3651 Liabilities to limited partners - remaining term up to 1 year
		3561 Loans - remaining term up to 1 year			3652 Liabilities to limited partners - remaining term between 1 and 5 years
		3564 Loans - remaining term between 1 and 5 years			3653 Liabilities to limited partners - remaining term greater than 5 years
		3567 Loans - remaining term greater than 5 years			3655 Liabilities to silent partners
		3570 Other liabilities, previ- ous to residual term differentiation (balance sheet accounting only)			3656 Liabilities to silent partners - remaining term up to 1 year
		3599 Contra account 3500- 3569 and 3640-3658 if accounts 3570-3598 are allocated	Other liabilities		3657 Liabilities to silent partners - remaining term be- tween 1 and 5 years
Other liabilities or Other assets		3600 Consignment goods accounts			3658 Liabilities to silent partners - remaining term greater than 5 years
Other liabilities		3610 Credit card settlements			3695 Allocation account for prepayments if posted via payables account
Other liabilities or Other assets		3611 Liabilities to project consortiums			3700 Liabilities from taxes and levies
	SB	3612 Neutralization of items recognized in expenses for section 4(3) EStG			3701 Liabilities from taxes and levies - remaining term up to 1 year
	SB	3613 Items recognized in equity for section 4(3) EStG	Other assets		3710 Liabilities from taxes and levies - remaining term between 1 and 5 years
Other liabilities or Other assets		3620 Profit drawdown account of silent part- ners - other liabilities	Other liabilities or Other assets		3715 Liabilities from taxes and levies - remaining term greater than 5 years
		3630 Other allocation accounts (interim accounts)			
- "Other ac- counts" -	SB	3634 Liabilities to company/ joint ownership	Other liabilities		
Other liabilities		3635 Other liabilities refunds by co-operatives			

Balance sheet / Profit and loss item	Program linkage	3 Debt accounts	Balance sheet / Profit and loss item	Program linkage	3 Debt accounts
Other liabilities or Other assets		3720 Payroll liabilities 3725 Liabilities for amounts withheld from employees 3726 Payables to tax authorities for construction withholding tax to be remitted 3730 Wage and church tax payables 3740 Social security liabilities 3741 Social security liabilities - remaining term up to 1 year 3750 Social security liabilities - remaining term between 1 and 5 years 3755 Social security liabilities - remaining term greater than 5 years 3759 Expected contributions owed to social security funds 3760 Liabilities from taxes withheld (investment income tax and solidarity surcharge, church tax on investment income tax) for open distribution 3761 Excise duties payable 3770 Liabilities from capital-forming payment arrangements 3771 Liabilities from capital-forming payment arrangements - remaining term up to 1 year			S 3807 VAT on intra-European Union supplies of goods and services subject to domestic taxation S 3808 VAT on intra-European Union supplies of goods and services subject to domestic taxation, 19 % S 3809 VAT on intra-community acquisitions without input tax deduction S 3810 VAT not due S 3811 VAT not due 7 % S 3812 VAT not due on intra-European Union supplies of goods and services subject to domestic taxation R 3813 S 3814 VAT not due on intra-European Union supplies of goods and services subject to domestic taxation, 19 % R 3815 S 3816 VAT not due 19 % S 3817 VAT on supplies of goods and services taxable in another EU country S 3818 VAT on supplies of other goods and services/cost-plus contracts taxable in another EU country S 3819 VAT from acquisition as last purchaser in a triangular transaction F 3820 VAT prepayments F 3830 VAT prepayments 1/11 S 3831 VAT on intra-European Union supplies of goods and services subject to domestic taxation, only OSS F 3832 Back taxes, VAT return line 65 R 3833 S 3834 VAT on intra-community acquisition of new vehicles from suppliers without VAT identification number S 3835 VAT under section 13b UStG R 3836 S 3837 VAT under section 13b UStG 19 % R 3838 S 3839 VAT withdrawal of goods from a VAT warehouse 3840 VAT, current year 3841 VAT liabilities, previous year 3845 VAT liabilities, earlier years 3850 Acquisition tax deferred until F 3851 Incorrect or invalid invoiced taxes, VAT return line 69
Other liabilities		3780 Liabilities from capital-forming payment arrangements - remaining term between 1 and 5 years 3785 Liabilities from capital-forming payment arrangements - remaining term greater than 5 years 3786 Issued gift tokens 3790 Payroll allocation		U U	
Other liabilities or Other assets					
	SB	3791 Payroll allocation, section 11(2) EStG for section 4(3) EStG			
	SB	3796 Social security liabilities (section 4(3) EStG)			
Other liabilities		S 3798 VAT on electronic services taxable in another EU country 3799 Tax payments on services taxable in another EU country			
Other liabilities or Other assets		S 3800 VAT S 3801 VAT 7 % S 3802 VAT on intra-community acquisitions R 3803 S 3804 VAT on intra-community acquisitions 19 % R 3805 S 3806 VAT 19 %		U	

Balance sheet / Profit and loss item	Program linkage	3 Debt accounts	Balance sheet / Profit and loss item	Program linkage	4 Operating income
Other liabilities		3854 Tax payments to other countries	Sales		4000 Revenue (free text)
		3860 Liabilities from VAT advance payments		U	-4099
Other liabilities or Other assets		S 3865 VAT due in following period (sections 13 (1) no. 6, 13b (2) UStG)		U	AM 4100 Tax-exempt sales section 4 no. 8 ff. UStG
Prepaid expenses		3900 Deferred income		U	AM 4105 Tax-exempt sales under section 4 no. 12 UStG (rental and leasing)
- "Other ac- counts" -		3950 Deferrals of intra-period flat-rate depreciation charges for management accounting analysis		U	AM 4110 Other tax-exempt sales, domestic
				U	AM 4120 Tax-exempt sales section 4 no. 1a UStG
				U	AM 4125 Tax-exempt intra-community deliveries section 4 no. 1b UStG
				U	AM 4130 Deliveries by first purchaser in triangular transactions (EU) section 25 b(2) UStG
				U	AM 4135 Tax-exempt intra-community deliveries of new vehicles to purchasers without VAT identification number
				U	AM 4136 Revenue ss. 25 and 25a UStG 19 % VAT
				U	R 4137 Revenue ss. 25 and 25a UStG without VAT
				U	AM 4138 Revenue from travel services s. 25(2) UStG, tax-exempt
				U	AM 4139 Tax-exempt offshore sales, etc.
				U	AM 4140 Other tax-exempt sales (e.g. section 4 nos. 2-7 UStG)
				U	AM 4150 Tax-exempt sales without input tax deduction, part of total sales section 4 UStG
				U	AM 4160 Tax-exempt sales without input tax deduction, part of total sales section 4 UStG
				U	AM 4165 Tax-exempt sales without input tax deduction, part of total sales section 4 UStG
				U	4180 Revenue taxed at average rates under section 24 UStG
				U	R 4182 Revenue
				U	-4183
				U	AM 4184 Tax-free revenue for small business section 19(1) UStG
				U	4185 Revenue of VAT-exempt small business as defined by section 19 (1) UStG (old version)
				U	AM 4186 Revenue from slot machines 19 % VAT
				U	R 4187 Revenue
				U	-4188
				U	4200 Revenue 0 % VAT
				U	AM 4290 Revenue 7 % VAT
				U	-4299
				U	AM 4300 Revenue from intra-European Union supplies of goods and services subject to domestic taxation 7 % VAT
				U	-4309
				U	AM 4310 Revenue from intra-European Union supplies of goods and services subject to domestic taxation 19 % VAT
				U	-4314
				U	AM 4315 Revenue from intra-European Union supplies of goods and services subject to domestic taxation 19 % VAT
				U	-4319

Balance sheet / Profit and loss item	Program linkage	4 Operating income		Balance sheet / Profit and loss item	Program linkage	4 Operating income	
		4320	Revenue from services		U	AM 4564	Tax-exempt commission
		-4329	taxable in another EU		U	AM 4565	revenue section 4 no. 8 ff. UStG
		R 4330					Tax-exempt commission
		4331	Revenue from taxable			R 4566	revenue
			electronic services in			-4568	section 4 no. 5 UStG
		R 4332			U	AM 4569	Commission revenue
	U	-4333				4570	19 % VAT
	U	AM 4334	Revenue 7 % VAT				Other income from
		AM 4335	Revenue from supplies				commissions, licences
			of mobile telephony			R 4571	and patents
			devices, tablet comput-			-4573	
			ers, game consoles and		U	AM 4574	Other income from
			integrated circuits for				commissions, licences
			which the recipient				and patents, tax-ex-
			bears VAT under				empt. s. 4(8) ff. UStG
	U	AM 4336	s. 13b UStG		U	AM 4575	Other income from
			Revenue from other				commissions, licences
			services taxable in				and patents, tax-ex-
			another EU country, for		U	AM 4576	empt. s. 4(5) UStG
	U	AM 4337	which the recipient				Other income from
			bears tax liability				commissions, licences
			for which the recipient			R 4577	and patents 7 % VAT
			bears the tax liability			-4578	
	U	AM 4338	under section 13b UStG		U	AM 4579	Other income from
			Revenue from services				commissions, licences
			taxable in a third				and patents 19 % VAT
			country, not subject to			4580	Statistical account, reve-
	U	AM 4339	domestic taxation		SB		nuce at general VAT rate
			Revenue from services				(cash basis accounting)
			taxable in another		SB	4581	Statistical account, reve-
			EU country, not subject				nuce at reduced VAT rate
			to domestic taxation			4582	(cash basis accounting)
	U	AM 4340	Revenue 16 % VAT		SB		Statistical account,
		-4349					tax-exempt and untaxed
	U	AM 4400	Revenue 19 % VAT				revenue (cash basis
		-4409					accounting)
	U	AM 4410	Revenue 19 % VAT		SB	4589	Contra account 4580-
		-4419					4582 if revenue is
		R 4420					classified by tax rates
		-4448					(cash basis accounting)
	U	AM 4449	Revenue from electronic			4600	Non-cash withdrawals
			services subject to				
			domestic taxation			4605	Withdrawal of items
			19 % VAT				no VAT
		4499	Incidental income			R 4608	
			(related to purchases)			-4609	
- "Other ac-	SB	4500	Special business		U	AM 4610	Withdrawal by business
counts" -			income, remuneration			-4615	owner for non-business
	SB	4501	for work performed				purposes (goods)
							7 % VAT
	SB	4502	Special business		U	AM 4616	Withdrawal by business
			income, rental/				owner for non-business
	SB	4503	lease income				purposes (goods)
							7 % VAT
	SB	4504	Special business			R 4617	
			income, interest income			-4618	
	SB	4505	Special business			4619	Withdrawal by business
			income, liability				owner for non-business
			compensation				purposes (goods)
							no VAT
	SB	4506	Special business		U	AM 4620	Withdrawal by business
			income, other special			-4626	owner for non-business
			business income				purposes (goods)
Sales		4510	Revenue from				19 % VAT
			waste recycling			R 4627	
		4520	Revenue from empties			-4629	
		4560	Commission revenue		U	AM 4630	Use of items for
		R 4561				-4635	non-business purposes
		-4563					7 % VAT

Balance sheet / Profit and loss item	Program linkage	4 Operating income		Balance sheet / Profit and loss item	Program linkage	4 Operating income	
	U	AM 4636	Use of items for non-business purposes 7 % VAT		U	AM 4706	Reductions in revenue for tax-free intra-community triangular transactions as per Sect. 25b (2, 4) of the German VAT Act (UStG)
		4637	Use of items for non-business purposes no VAT				
		4638	Use of items for non-business purposes no VAT (use of telephone)		U	AM 4710	Sales allowances 7 % VAT
		4639	Use of items for non-business purposes without VAT (use of vehicles)			-4711	
					U	R 4712	
						-4718	
					U	AM 4719	Sales allowances 0 % VAT
	U	AM 4640	Use of items for non-business purposes 19 % VAT		U	AM 4720	Sales allowances 19 % VAT
		-4644				-4721	
						R 4722	
						-4723	
	U	AM 4645	Use of items for non-business purposes 19 % VAT (use of vehicles)		U	AM 4724	Sales allowances on tax-exempt intra-community deliveries
	U	AM 4646	Use of items for non-business purposes 19 % VAT (use of telephone)		U	AM 4725	Sales allowances on intra-European Union supplies of goods and services subject to domestic taxation 7 % VAT
		R 4647					
		-4649					
	U	AM 4650	Non-cash other services 7 % VAT		U	AM 4726	Sales allowances on intra-European Union supplies of goods and services subject to domestic taxation 19 % VAT
		-4655					
	U	AM 4656	Non-cash other services 7 % VAT				
		R 4657					
		-4658					
		4659	Non-cash other services no VAT			4727	Sales allowances on supplies of goods and services taxable in another EU country
	U	AM 4660	Non-cash other services 19 % VAT				
		-4666					
		R 4667				R 4728	
		-4669				-4729	
	U	AM 4670	Non-cash benefits (goods) 7 % VAT			S/AM 4730	Cash discounts granted
		-4675			U	S/AM 4731	Cash discounts granted 7 % VAT
	U	AM 4676	Non-cash benefits (goods) 7 % VAT				
						R 4732	
		R 4677				-4733	
		-4678			U	S/AM 4734	Cash discounts granted 0 % VAT
		4679	Non-cash benefits (goods) no VAT				
						R 4735	
	U	AM 4680	Non-cash benefits (goods) 19 % VAT		U	S/AM 4736	Cash discounts granted 19 % VAT
		-4684					
		R 4685				R 4737	
	U	AM 4686	Non-cash benefits 19 % VAT		U	S/AM 4738	Cash discounts granted for supplies of cell phones, etc. for which the recipient of goods/services is liable for VAT pursuant to section 13b(2) (10) UStG
		-4687					
		R 4688					
		4689	Non-cash benefits no VAT				
Sales		4690	Untaxed sales (internal sales)				
		4695	VAT reimbursements, e.g. under s. 24 UStG		U	S/AM 4741	Cash discounts granted for goods and services for which the recipient bears the tax liability under section 13b UStG
		4699	Taxes directly related to sales				
		4700	Sales allowances				
	U	AM 4701	Sales allowances on tax-exempt sales under section 4 no. 8 ff. UStG		U	S/AM 4742	Cash discounts granted on revenue from other services taxable in another EU country, for which the recipient bears tax liability
	U	AM 4702	Sales allowances on tax-exempt sales under section 4 no. 2-7 UStG				
	U	AM 4703	Sales allowances on other tax-exempt sales without input tax deduction		U	S/AM 4743	Sales discounts granted on tax-exempt intra-community deliveries section 4 no. 1b UStG
	U	AM 4704	Sales allowances on other tax-exempt sales with input tax deduction			R 4744	
						S/AM 4745	Cash discounts granted on intra-European Union supplies of goods and services subject to domestic taxation
	U	AM 4705	Sales allowances on tax-exempt sales under section 4 no. 1a UStG				

Balance sheet / Profit and loss item	Program linkage	4 Operating income	Balance sheet / Profit and loss item	Program linkage	4 Operating income
	U	S/AM 4746 Cash discounts granted on intra-European Union supplies of goods and services subject to domestic taxation 7 % VAT			4838 Reimbursed input tax, other countries
	U	R 4747 S/AM 4748 Cash discounts granted on intra-European Union supplies of goods and services subject to domestic taxation 19 % VAT		U	4839 Other infrequent income
	U	R 4749 AM 4750 Volume discounts granted 7 % VAT		U	4840 Currency translation gains
	U	R 4752 -4759 AM 4760 Volume discounts granted 19 % VAT		U	AM 4841 Other regular operating income tax-exempt section 4 no. 8 ff UStG
	U	R 4762 -4768 4769 Volume discounts granted		U	AM 4842 Other regular operating income tax-exempt e.g. section 4 nos. 2-7 UStG
	U	4770 Rebates granted		U	4843 Income from remeasurement of cash funds
	U	AM 4780 Rebates granted 7 % VAT		U	AM 4844 Revenue from sales of tangible fixed assets, tax-exempt. section 4 no. 1a UStG (book gain)
	U	R 4782 -4789 AM 4790 Rebates granted 19 % VAT		U	AM 4845 Revenue from sales of tangible fixed assets 19 % VAT (book gain)
		R 4792 -4799 4800 Inventory changes - finished goods			R 4846 4847 Currency translation gains (not s. 256a HGB)
Increase or reduction in finished goods inventories and work in progress		4810 Inventory changes - unfinished goods		G K	AM 4848 Revenue from sales of tangible fixed assets, tax-exempt. section 4 no. 1b UStG (book gain)
		4815 Inventory changes - services in progress			4849 Revenue from sales of tangible fixed assets (book gain)
Increase or reduction in inventory of construction work in progress		4816 Inventory changes - construction contracts in progress			4850 Revenue from sales of intangible fixed assets (book gain)
Increase or reduction in inventory of audit work in progress		4818 Inventory changes - orders in progress			4851 Revenue from sales of long-term financial assets (book gain)
Other own work capitalised	G K	4820 Other own work capitalised			4852 Revenue from sales of long-term financial assets section 3 no. 40 EStG/section 8b(2) KStG (book gain)
	HB	4824 Other own work capitalised (borrowing costs attributable to cost of sales)		G K	4855 Disposals of tangible fixed assets (net carrying amount for book gain)
		4825 Own work capitalised to produce internally generated intangible fixed assets	Sales		4856 Disposals of intangible fixed assets (net carrying amount for book gain)
Other operating income		4830 Other operating income		U	4857 Disposals of long-term financial assets (net carrying amount for book gain)
		4832 Other operating income from affiliated companies		U	4858 Disposals of long-term financial assets section 3 no. 40 EStG/section 8b(2) KStG (net carrying amount for book gain)
Sales		4833 Other incidental income			4860 Income from real estate
Other operating income	U	AM 4834 Other regular operating income 16 % VAT		U	AM 4861 Rental and lease income, VAT-exempt s. 4 no. 12 UStG
		4835 Other regular operating income		U	AM 4862 Rental and lease income 19 % VAT
	U	AM 4836 Other regular operating income 19 % VAT			R 4863 -4864
		4837 Other regular non-operating income		SB	AM 4865 Revenue from sales of current assets 19 % VAT for section 4(3) sentence 4 EStG

Balance sheet / Profit and loss item	Program linkage	4 Operating income	Balance sheet / Profit and loss item	Program linkage	4 Operating income
Other operating income	<div>SB</div> U	AM 4866 Revenue from sales of current assets, VAT-exempt. section 4 no. 8 ff UStG in conjunction with section 4(3) sentence 4 EStG		<div>SB</div>	4928 Income from reversal of tax reserve under s. 6b(10) EStG
	<div>SB</div> G K U	AM 4867 Revenue from sales of current assets, VAT-exempt. section 4 no. 8 ff UStG in conjunction with section 4(3) sentence 4 EStG, section 3 no. 40 EStG/section 8b(2) KStG			4929 Income from reversal of replacement reserve under R.6.6 EStR
	<div>SB</div>	4869 Revenue from sales of current assets under section 4(3) sentence 4 EStG		<div>SB</div>	4930 Income from reversal of provisions
		R 4900 -4903			4932 Income from remission of liabilities
	K	4904 Disposal of securities classified as current assets, section 8b(2) KStG (book value in the event of book gain)			4935 Income from the reversal of other tax reserves
		4905 Income from disposal of current assets (excluding inventories)		U	4937 Income from reversal of accelerated tax depreciation
	G K	4906 Income from disposal of current assets (excluding inventories) section 3 no. 40 EStG/section 8b(2) KStG		U	4938 Income from reversal of tax reserve under s. 4g EStG
		4910 Income from reversal of write-downs of tangible fixed assets			4940 Allocated other non-cash benefits (excluding goods)
		4911 Income from reversal of write-downs of intangible fixed assets		U	AM 4941 Non-cash benefits 7 % VAT (goods)
		4912 Income from reversal of write-downs of long-term financial assets			R 4942 -4944
	G K	4913 Income from reversal of write-downs of long-term financial assets section 3 no. 40 EStG/section 8b(3) sentence 9 KStG		U	AM 4945 Non-cash benefits 19 % VAT (goods)
	G K	4914 Income from reversal of write-downs section 3 no. 40 EStG/section 8b(2) KStG			4946 Allocated other non-cash benefits
		4915 Income from reversal of write-downs of current assets excluding inventories		U	AM 4947 Allocated other non-cash benefits from provision of car 19 % VAT (use of vehicles)
	G K	4916 Income from reversal of write-downs of current assets section 3 no. 40 EStG/section 8b(3) sentence 9 KStG			AM 4948 Allocated other non-cash benefits 19 % VAT
		4920 Income from reduction in global valuation allowances on receivables		G K	4949 Allocated other non-cash benefits no VAT
		4923 Income from reduction in specific valuation allowances on receivables		G K	4960 Prior - period income
		4925 Income from recoveries of receivables previously written off		G K	4970 Insurance recoveries and compensation payments
		4927 Income from reversal of tax reserve under s. 6b(3) EStG			4972 Refunds Act on Reimbursement of Employers' Expenses (AAG)
			Sales		4975 Investment subsidies (taxable)
					4980 Investment grants (tax-exempt)
					4981 Tax-exempt income from reversal of tax reserves
					4982 Other tax-exempt operating income
					4987 Income from capitalisation of assets acquired free of charge
					4989 Reimbursements, refunds and credit entries relating to prior periods
					4992 Income from administrative costs allocations

Balance sheet / Profit and loss item	Program linkage	5 Operating expenses	Balance sheet / Profit and loss item	Program linkage	5 Operating expenses
Cost of raw materials, consumables and supplies, and of purchased merchandise		5000 Cost of raw materials, consumables and supplies, and of purchased merchandise			AV 5192 Fuels (production) 19 % input tax
		-5099			R 5193
					-5198
		5100 Raw materials, consumables and supplies			5200 Cost of merchandise
		AV 5110 Cost of raw materials, consumables and supplies 7 % input tax			AV 5300 Cost of merchandise 7 % input tax
		-5119			-5309
		R 5120			R 5310
		-5128			-5346
		5129 Cost of raw materials, consumables and supplies without input tax deduction			AV 5347 Cost of merchandise 7 % input tax
		AV 5130 Cost of raw materials, consumables and supplies 19 % input tax			R 5348
		-5139			5349 Cost of merchandise without input tax deduction
		R 5140			AV 5400 Cost of merchandise 19 % input tax
		-5159			-5409
	U	AV 5160 Cost of raw materials, consumables and supplies, intra-community acquisitions 7 % input tax and 7 % VAT		U	R 5410
					-5417
		R 5161			AV 5418 Cost of merchandise 19 % input tax
	U	AV 5162 Cost of raw materials, consumables and supplies, intra-community acquisitions 19 % input tax and 19 % VAT		U	R 5419
		-5163			AV 5420 Intra-community acquisitions 7 % input tax and 7 % VAT
		R 5164			-5424
		-5165			U
	U	AV 5166 Cost of raw materials, consumables and supplies, intra-community acquisitions without input tax and 7 % VAT		U	AV 5425 Intra-community acquisitions 19 % input tax and 19 % VAT
					-5429
		AV 5167 Cost of raw materials, consumables and supplies, intra-community acquisitions without input tax and 19 % VAT			AV 5430 Intra-community acquisitions without input tax and 7 % VAT
	U				R 5431
		R 5168			-5434
		-5169			AV 5435 Intra-community acquisitions without input tax and 19 % VAT
		AV 5170 Cost of raw materials, consumables and supplies 5.5 % input tax		U	R 5436
		AV 5171 Purchase of production supplies 9.0 % / 7.8 % input tax			-5439
					U
		R 5172			AV 5440 Intra-community acquisition of new vehicles from supplier without VAT identification number, 19 % input tax and 19 % VAT
		-5174			R 5441
	U	AV 5175 Cost of raw materials, consumables and supplies from a VAT warehouse s. 13a UStG 7 % input tax and 7 % VAT			-5449
					R 5500
		AV 5176 Cost of raw materials, consumables and supplies from a VAT warehouse s. 13a UStG 19 % input tax and 19 % VAT			-5504
	U				AV 5505 Cost of merchandise 5.5 % input tax
		R 5177			-5509
		-5188			R 5510
	U	AV 5189 Cost of raw materials, consumables and supplies as last purchaser in a triangular transaction 19 % input tax and 19 % VAT			-5539
					AV 5540 Goods received at average rate under section 24 UStG 9.0 % / 7.8 % input tax
		5190 Fuels (production)			-5549
		AV 5191 Fuels (production) 7 % input tax		U	AV 5550 Tax-exempt intra-community acquisitions
					5551 Cost of merchandise in a third country, taxable
					5552 Acquisition by 1st purchaser in a triangular transaction
				U	AV 5553 Purchase of merchandise as last purchaser in a triangular transaction 19 % input tax and 19 % VAT
					R 5554
					-5557
					5558 Cost of merchandise in another EU country, taxable
					5559 Tax-exempt imports

Balance sheet / Profit and loss item	Program linkage	5 Operating expenses	Balance sheet / Profit and loss item	Program linkage	5 Operating expenses
	U	AV 5560 Merchandise from a VAT warehouse, section 13a UStG 7 % input tax and 7 % VAT			S/AV 5734 Cash discounts received on cost of raw materials, consumables and supplies 7 % input tax
		R 5561 -5564			R 5735 S/AV 5736 Cash discounts received 19 % input tax
	U	AV 5565 Merchandise from a VAT warehouse, section 13a UStG 19 % input tax and 19 % VAT			R 5737 S/AV 5738 Cash discounts received on cost of raw materials, consumables and supplies 19 % input tax
		R 5566 -5569			R 5739 -5740
		5600 Non-deductible input tax		U	S/AV 5741 Cash discounts received on cost of raw materials, consumables and supplies, taxable intra- community acquisitions 19 % input tax and 19 % VAT
		5610 Non-deductible input tax 7 %			
		R 5650 -5659			R 5742 S/AV 5743 Cash discounts received on cost of raw materials, consumables and sup- plies, taxable intra-com- munity acquisitions 7 % input tax and 7 % VAT
		5660 Non-deductible input tax 19 %		U	S/AV 5744 Cash discounts received on raw materials, consumables and supplies, taxable intra- community acquisitions on taxable intra-com- munity acquisitions
		5700 Trade discounts			S/AV 5745 Cash discounts received on taxable intra-com- munity acquisitions
		5701 Trade discounts on cost of raw materials, con- sumables and supplies			S/AV 5746 Cash discounts received on taxable intra-com- munity acquisitions 7 % input tax and 7 % VAT
		AV 5710 Trade discounts			R 5747 S/AV 5748 Cash discounts received on taxable intra- community acquisitions 19 % input tax and 19 % VAT
		-5711 7 % input tax			
		R 5712 -5713			R 5749 AV 5750 Volume discounts received 7 % input tax
		AV 5714 Trade discounts on cost of raw materials, consumables and supplies 7 % input tax		U	R 5752 5753 Volume discounts received on cost of raw materials, consumables and supplies
		AV 5715 Trade discounts on cost of raw materials, consumables and supplies 19 % input tax			AV 5754 Volume discounts received on cost of raw materials, consumables and supplies
		R 5716			7 % input tax
	U	AV 5717 Trade discounts on cost of raw materials, con- sumables and supplies, intra-community acquisitions 7 % input tax and 7 % VAT		U	AV 5755 Volume discounts received on cost of raw materials, consumables and supplies
					19 % input tax
	U	AV 5718 Trade discounts on cost of raw materials, con- sumables and supplies, intra-community acquisitions 19 % input tax and 19 % VAT			R 5756 -5759 Volume discounts received 19 % input tax
		R 5719			R 5762 -5768
		AV 5720 Trade discounts			5769 Volume discounts received
		-5721 19 % input tax			5770 Rebates received
		R 5722 -5723			AV 5780 Rebates received
	U	AV 5724 Trade discounts on intra-community acquisitions 7 % input tax and 7 % VAT			-5781 7 % input tax
	U	AV 5725 Trade discounts on intra-community acquisitions 19 % input tax and 19 % VAT			
		R 5726 -5729			
		S/AV 5730 Cash discounts received			
		S/AV 5731 Cash discounts received 7 % input tax			
		R 5732			
		S/AV 5733 Cash discounts received on cost of raw materials, consumables and Supplies			

Balance sheet / Profit and loss item	Program linkage	5 Operating expenses	Balance sheet / Profit and loss item	Program linkage	5 Operating expenses
		R 5782 5783 Rebates received on cost of raw materials, consumables and supplies		U	AV 5910 Construction services supplied by domestic contractor 7 % input tax and 7 % VAT
		AV 5784 Rebates received on cost of raw materials, consumables and supplies 7 % input tax		U	R 5911 -5912
		AV 5785 Rebates received on cost of raw materials, consumables and supplies 19 % input tax		U	AV 5913 Other services supplied by a contractor in another EU country 7 % input tax and 7 % VAT
		R 5786 S/AV 5787 Cash discounts received on cost of raw materials, consumables and supplies 9.0 % input tax		U	R 5914 AV 5915 Services supplied by foreign contractor 7 % input tax and 7 % VAT
		R 5788 -5789		U	R 5916 -5919
	U	AV 5790 Rebates received 19 % input tax		U	AV 5920 Construction services supplied by domestic contractor 19 % input tax and 19 % VAT
		AV 5791 Cash discounts received on cost of raw materials, consumables and supplies as last purchaser in a triangular transaction 19 % input tax and 19 % VAT		U	-5921
	U	AV 5792 Cash discounts received on purchase of merchandise as last purchaser in a triangular transaction 19 % input tax and 19 % VAT		U	R 5922 AV 5923 Other services supplied by a contractor in an- other EU country 19 % input tax and 19 % VAT
		S/AV 5794 Cash discounts received 5.5 % input tax		U	R 5924 AV 5925 Services supplied by foreign contractor 19 % input tax and 19 % VAT
		S/AV 5795 Cash discounts received 9.0 % input tax		U	-5926
		R 5796 -5797		U	R 5927 -5929
		S/AV 5798 Cash discounts received on cost of raw materials, consumables and supplies 5.5 % input tax		U	AV 5930 Construction services supplied by domestic contractor without input tax and 7 % VAT
		R 5799		U	R 5931 -5932
		5800 Delivery costs		U	AV 5933 Other services supplied by a contractor in another EU country without input tax and 7 % VAT
		5820 Empties		U	R 5934 AV 5935 Services supplied by foreign contractor without input tax and 7 % VAT
		5840 Customs and import duties		U	R 5936 -5939
		5860 Allocated material costs (contra account 5000-99)		U	AV 5940 Construction services supplied by domestic contractor without input tax and 19 % VAT
		5880 Changes in inventories of raw materials, con- sumables and supplies, and of purchased merchandise		U	R 5942 AV 5943 Other services supplied by a contractor in another EU country without input tax and 19 % VAT
		5881 Changes in inventories of purchased merchandise		U	R 5944 AV 5945 Services supplied by foreign contractor without input tax and 19 % VAT
		5885 Changes in inventories of raw materials, con- sumables and supplies		U	-5946
Expenses for purchased ser- vices		5900 Purchased services		U	R 5947 -5949
		AV 5906 Purchased services 19 % input tax		U	S/AV 5950 Cash discounts received on services for which re- cipient bears tax liability under section 13b UStG
		R 5907 AV 5908 Purchased services 7 % input tax		U	
		5909 Purchased services without input tax		U	

Balance sheet / Profit and loss item	Program linkage	5 Operating expenses	Balance sheet / Profit and loss item	Program linkage	6 Operating expenses
	U	S/AV 5951 Cash discounts received on services for which recipient bears tax liability under section 13b UStG 19 % input tax and 19 % VAT	Wages and salaries		6000 Wages and salaries
		R 5952			6010 Wages
		S/AV 5953 Cash discounts received on services for which recipient bears tax liability under section 13b UStG without input tax, with VAT		K	6020 Salaries
					6024 Managing director salaries of shareholders of limited liability company (GmbH)
	U	S/AV 5954 Cash discounts received on services for which recipient bears tax liability under section 13b UStG without input tax and 19 % VAT		G	6026 Management bonuses paid to shareholder managers
		R 5955			6027 Managing director salaries
		-5959		K	6028 Remuneration of salaried partners, section 15 EStG (corresponds to special business income)
		5960 Services under s. 13b UStG with input tax deduction			6029 Management bonuses paid to employees
		5965 Services under s. 13b UStG without input tax deduction		G	6030 Casual labour wages
G K		5970 Purchased services (rent/lease for movable property)			6035 Wages for marginal part-time work
G K		5975 Purchased services (rent/lease for immovable property)			6036 Flat-rate taxes for marginal part-time workers
G K		5980 Purchased services (recompense for rights and licences)		G	6037 Flat-rate taxes for shareholder managers
G		5985 Purchased services (remuneration for rental and lease of assets - corresponds to special business income)			6038 Flat-rate taxes for salaried partners, section 15 EStG (corresponds to special business income)
					6039 Flat-rate taxes for employees
					6040 Flat-rate tax on casual labour wages
					6045 Tips
					6050 Salaries of spouses
					6060 Voluntary social benefits subject to wage tax
					6066 Voluntary non-cash benefits provided to marginal part-time workers
				G	6067 Voluntary non-cash benefits provided to shareholder managers
					6068 Voluntary non-cash benefits provided to salaried partners, section 15 EStG (corresponds to special business income)
					6069 Flat-rate tax on other benefits (e.g. travel allowances)
					6070 Sick pay supplements
					6071 Non-cash benefits and services provided to marginal part-time workers
					6072 Non-cash benefits and services provided to employees
				G	6073 Non-cash benefits and services provided to shareholder managers
					6074 Non-cash benefits and services provided to salaried partners, section 15 EStG (corresponds to special business income)

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

Balance sheet / Profit and loss item	Program linkage	6 Operating expenses	Balance sheet / Profit and loss item	Program linkage	6 Operating expenses
	SB	6272 Write-downs of current assets due to tax rules (unusually high)		G	6319 Remuneration of partners for lease of their immovable property, section 15 EStG (corresponds to special business income)
		6278 Write-downs of raw materials, consumables and supplies/merchandise (if unusually high)			6320 Heating
		6279 Write-downs of finished goods and work in progress (if unusually high)			6325 Gas, electricity, water
		6280 Bad debt allowances (if unusually high)			6330 Cleaning
	U	AM 6281 Bad debt allowances 7 % VAT (if unusually high)			6335 Maintenance of operating premises
		R 6282 -6285			6340 Levies for real property used for operating purposes
	U	AM 6286 Bad debt allowances 19 % VAT (if unusually high)			6345 Other occupancy costs
		R 6287 -6288		G	6347 Daily flat rate for activities at the place of residence
	G K	6290 Allowances on receivables from corporations classified as long-term investees (if unusually high)			6348 Expenses for a home office (deductible portion)
		s. 3c EStG/ s. 8b(3) KStG		G K	6349 Expenses for a home office (non-deductible portion)
	G K	6291 Allowances on receivables from shareholders and related parties (if unusually high) section 3 no. 40 EStG/section 8b(3) KStG			6350 Real estate expenses, operating
		6300 Other operating expenses		G K	6352 Real estate expenses, non-operating
		6302 Interim account for expenses in another country for which input tax reimbursement is possible		G K	6390 Non-cash benefits, donations, non-tax deductible
		6303 Purchased services/ third-party services			6391 Non-cash benefits, donations for scientific and cultural purposes
		6304 Other regular operating expenses		G K	6392 Non-cash benefits, donations for charitable purposes
	G K	6305 Occupancy costs			6393 Non-cash benefits, donations for church, religious and non-profit purposes
		6310 Rent (immovable property)		G K	6394 Non-cash benefits, donations to political parties
	K	6312 Rent/expenses for maintaining two residences (business owner)			6395 Non-cash benefits, donations to permanent assets (capital reserves) of a non-profit foundation
		6313 Remuneration of partners for rental and lease of their immovable property		G K	6397 Non-cash benefits, donations to permanent assets (capital reserves) of a church, religious or non-profit foundation
	G	6314 Remuneration of partners for rental of their immovable property, section 15 EStG (corresponds to special business income)			6398 Non-cash benefits, donations to permanent assets (capital reserves) of a scientific, charitable or cultural foundation
	G K	6315 Real property leases (immovable property)			6400 Insurance premiums
	G K	6316 Leases (immovable property)			6405 Building insurance
	G K	6317 Expenses for rented or leased immovable property that must be added back under trade tax law			6410 Net insurance premium for future pension benefit liability
		6318 Incidental rental and lease expenses, not added back for trade tax purposes		G K	6420 Contributions
					6430 Other levies
					6436 Tax-deductible late filing penalties and administrative fines
					6437 Non-tax deductible late filing penalties and administrative fines
					6440 Disabled persons equalisation levy
					6450 Building repairs and maintenance
Other operating expenses					

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

Balance sheet / Profit and loss item	Program linkage	6 Operating expenses	Balance sheet / Profit and loss item	Program linkage	6 Operating expenses
	G	6823 Other remuneration of partners section 15 EStG (corresponds to special business income)			6880 Currency translation losses
	G	6824 Liability compensation paid to partners, section 15 EStG (corresponds to special business income)		U	6881 Currency translation losses (not s. 256a HGB)
		6825 Legal and consulting expenses		U	6883 Expenses from remeasurement of cash funds
		6827 Period-end closing and audit costs			AM 6884 Revenue from sales of tangible fixed assets, tax-exempt. section 4 no. 1a UStG (book loss)
	K	6830 Bookkeeping expenses			AM 6885 Revenue from sales of tangible fixed assets 19 % VAT (book loss)
		6833 Remuneration paid to shareholders for rental or lease of their movable property		U	R 6886 -6887
	G	6834 Remuneration paid to partners for rental or lease of their movable property section 15 EStG (corresponds to special business income)			AM 6888 Revenue from sales of tangible fixed assets, tax-exempt. section 4 no. 1b UStG (book loss)
	G K	6835 Rent of fixtures and fittings (movable assets)			6889 Revenue from sales of tangible fixed assets (book loss)
	G K	6836 Leases (movable assets)			6890 Revenue from sales of intangible fixed assets (book loss)
	G K	6837 Expenses for temporary transfer of rights (licences, concessions)		G K	6891 Revenue from sales of long-term financial assets (book loss)
	G K	6838 Expenses for rented or leased movable assets that must be added back under trade tax law			6892 Revenue from sales of long-term financial assets section 3 no. 40 EStG/section 8b(2) KStG in conjunction with section 8b(3) sentence 3 KStG (in the case of book loss)
	G K	6840 Operating leases movable assets for operating and office equipment			6895 Disposals of tangible fixed assets (net carrying amount for book loss)
		6845 Tools and minor equipment			6896 Disposals of intangible fixed assets (net carrying amount for book loss)
		6850 Operating supplies			6897 Disposals of long-term financial assets (net carrying amount for book loss)
Co-operative reimbursement		6854 Refunds by co-operatives to members			6898 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)
Other operating expenses		6855 Incidental monetary transaction costs			R 6900 R 6903 6904 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)
	G K	6856 Expenses from shares in corporations sections 3 no. 40, 3c EStG/section 8b(1,4) KStG		G K	6905 Losses on disposal of current assets (excluding inventories)
	G K	6857 Disposal costs section 3 no. 40 EStG/section 8b(2) KStG (in the case of book profit)			6906 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
	G K	6858 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)		K	
		6859 Environmental remediation and waste disposal expenses			
		6860 Non-deductible input tax			
		6865 Non-deductible input tax 7 %			
		6871 Non-deductible input tax 19 %		G K	
	K	6875 Non-deductible half of supervisory board remuneration			
		6876 Deductible supervisory board remuneration			
		6879 Custody fee			

Balance sheet / Profit and loss item	Program linkage	6 Operating expenses	Balance sheet / Profit and loss item	Program linkage	6 Operating expenses
Other operating expenses	SB	6907 Disposal of current assets under section 4(3) sentence 4 EStG			6969 Other infrequent expenses
	SB G K	6908 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			6970 Imputed business owner's remuneration
	SB	6910 Write-downs of current assets excluding inventories and securities classified as current assets (normal amount)			6972 Imputed rent/leasing expenses
	SB	6912 Write-downs of current assets due to tax reasons, excluding inventories and securities classified as current assets (normal amount)			6974 Imputed interest
	SB	6918 Expenses from the purchase of treasury shares			6976 Imputed depreciation, amortisation and write-downs
	SB	6920 Transfers to global valuation allowance on receivables			6978 Imputed business risks
	SB	6922 Transfers to tax reserve under s. 6b(3) EStG			6979 Imputed wages for non-compensated employees
	SB	6923 Transfer to specific valuation allowance on receivables			6980 Allocated imputed business owner's remuneration
	SB	6924 Transfers to tax reserve under s. 6b(10) EStG			6982 Allocated imputed rental and lease payments
	SB	6927 Allocation to other tax reserves			6984 Allocated imputed interest
	SB	6928 Transfers to replacement reserve under R.6.6 EStR			6986 Allocated imputed depreciation, amortisation and write-downs
	SB	6929 Transfers to tax reserve under s. 4g EStG			6988 Allocated imputed business risks
	U	6930 Bad debt allowances (normal amount)			6989 Allocated imputed wages for non-compensated employees
	U	AM 6931 Bad debt allowances 7 % VAT (normal amount)			6990 Cost of sales
	U	AM 6932 Bad debt allowances on tax-exempt intra-European Union supplies of goods and services (normal amount)			6992 Administrative costs
	U	AM 6933 Bad debt allowances on intra-European Union supplies of goods and services subject to domestic taxation 7 % VAT (normal amount)			6994 Selling expenses
	U	R 6934 -6935			6999 Contra account 6990-6998
	U	AM 6936 Bad debt allowances 19 % VAT (normal amount)			
	U	R 6937			
	U	AM 6938 Bad debt allowances on intra-European Union supplies of goods and services subject to domestic taxation 19 % VAT (normal amount)			
	G K	R 6939			
	G K	6960 Prior-period expenses			
		6967 Other regular non-operating expenses			
		6968 Other non-deductible expenses			

Balance sheet / Profit and loss item	Program linkage	7 Other income and expenses	Balance sheet / Profit and loss item	Program linkage	7 Other income and expenses
Income from long-term equity investments		7000 Income from long-term equity investments		G K	7104 Income from shares in corporations (affiliated companies) s. 3 no. 40 EStG/ s. 8b(1) KStG
	G K	7002 Income from typical silent partnerships			7105 Interest income s. 233a AO, taxable
	G K	7003 Income from atypical silent partnerships		K	7106 Interest income s. 233a AO, tax-exempt (Schedule GK KSt)
	G K	7004 Income from investments in partnerships (affiliated companies) s. 9 GewStG or s. 18 EStG		G K	7107 Interest income s. 233a AO, s. 4(5b) EStG, tax-exempt
	G K	7005 Income from shares in corporations (long-term equity investments) s. 3 no. 40 EStG/ s. 8b(1) KStG			7109 Other interest and similar income from affiliated companies
	G K	7006 Income from shares in corporations (affiliated companies) s. 3 no. 40 EStG/ s. 8b(1) KStG			7110 Other interest income
	G K	7008 Profit shares from industrial or self-employed partnerships s. 9 GewStG or s. 18 EStG			7115 Income from other securities and short-term loans
		7009 Income from long-term equity investments in affiliated companies			7119 Other interest income from affiliated companies
Income from other securities and long-term loans		7010 Income from other securities and long-term loans			7120 Income similar to interest income
		7011 Income from long-term loans			7129 Income similar to interest income from affiliated companies
		7012 Income from long-term loans to affiliated companies		G K	R 7130 -7139
		7013 Income from shares in partnerships (long-term financial assets)			7140 Tax-exempt interest income from discounting of provisions
	G K	7014 Income from shares in corporations (long-term equity investments) s. 3 no. 40 EStG/ s. 8b(1,4) KStG		HB	7141 Interest income from the discounting of liabilities
	G K	7015 Income from shares in corporations (affiliated companies) s. 3 no. 40 EStG/ s. 8b(1) KStG			7142 Interest income from the discounting of provisions
		7016 Income from shares in partnerships (affiliated companies)		HB	7143 Interest income from the discounting of provisions for pensions and similar/comparable obligations
		7017 Income from other long-term securities of corporations (affiliated companies)			7144 Interest income from the discounting of provisions for pensions and similar/comparable obligations for offsetting under s. 246(2) HGB
		7018 Income from other long-term securities of partnerships (affiliated companies)		HB	7145 Income from assets for offsetting in accordance with section 246(2) HGB
		7019 Income from other securities and long-term loans, from affiliated companies			7190 Income from loss absorption
		7020 Interest and dividend income		K	7192 Income from profits received under a profit pooling agreement
		7030 Compensation payments received as an outside shareholder			
		7100 Other interest and similar income			
	G K	7103 Income from shares in corporations (current assets) s. 3 no. 40 EStG/ s. 8b(1,4) KStG		G K	7194 Income from profits received under a profit and loss transfer or partial profit transfer agreement
other interest and similar income					7200 Write-downs of long-term financial assets (permanent)

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

Balance sheet / Profit and loss item	Program linkage	7 Other income and expenses	Balance sheet / Profit and loss item	Program linkage	7 Other income and expenses
	HB	7365 Expenses from assets for offsetting in accordance with section 246(2) HGB		K	7607 Solidarity surcharge refunds for prior years
Interest and similar expenses	G K	7366 Interest expenses from the discounting of provisions, non-tax-deductible	Taxes on income and earnings or Taxes on income and earnings	K	7608 Solidarity surcharge
Expenses from loss transfers (parent)	G K	7390 Cost of loss absorption	Taxes on income and earnings	G K	7609 Solidarity surcharge for prior years
Income from profits transferred under profit pooling, profit and loss transfer, or partial profit transfer agreements	K	7392 Profit transferred on the basis of a profit pooling agreement		K	7610 Trade tax
		7394 Profit transferred on the basis of a profit and loss transfer or partial profit transfer agreement		K	7630 Withholding tax on investment income, 25 %
		7398 Transferred profit shares (debit) / adjusted shares of losses (credit) in atypical silent partnerships	Taxes on income and earnings or Taxes on income and earnings	G K	7633 Allowable solidarity surcharge on withholding tax on investment income, 25 %
			Taxes on income and earnings	G K	7638 Foreign tax on DTA income exempt from domestic taxation
Income from profits transferred under profit pooling, profit and loss transfer, or partial profit transfer agreements or Income from loss transfer	G K	7399 Transferred profit shares (debit) / adjusted shares of losses (credit) in typical silent partnerships pursuant to section 8 of the GewStG		G K	7639 Credit/ deduction of foreign withholding tax
		7451 Gains from mergers and reorganisations		G K	7641 Back payments and refunds of trade tax for prior years section 4(5b) EStG
Other operating income	K	R 7454	Other taxes	G K	7643 Income from reversal of provisions for trade tax section 4(5b) EStG
	HB	7460 Income from the application of transitional provisions		HB	7645 Expenses from additions to and reversals of deferred taxes
	HB	7464 Income from the application of transitional provisions (deferred taxes)		G K	7646 Expenses from additions to provisions for taxes for tax deferral (BStBK)
				G K	7648 Income from reversal of provisions for taxes for tax deferral (BStBK)
Other operating expenses	K	7551 Losses from mergers and reorganisations		HB	7649 Income from additions to and reversals of deferred taxes
		R 7552			7650 Other taxes
		7553 Restructuring and reorganisation costs			7675 Excise taxes (other taxes)
	HB	R 7554	of which retained profits brought forward/of which accumulated losses brought forward		7678 Eco tax
	HB	7560 Expenses from the application of transitional provisions			7680 Land tax
	HB	7561 Expenses from the application of transitional provisions (provisions for pensions)			7685 Motor vehicle tax
	HB	7563 Expenses from the application of transitional provisions (deferred taxes)			7690 Back payments of other taxes for prior years
Taxes on income and earnings	K	7600 Corporate income tax			7692 Refunds of other taxes for prior years
Taxes on income and earnings or Taxes on income and earnings	K	7603 Corporate income tax for prior years			7694 Income from reversal of provisions for other taxes
Taxes on income and earnings	K	7604 Corporate income tax refunds for prior years			7700 Retained profits brought forward after appropriation of net profit
					F 7705 Retained profits brought forward after appropriation of net profit (with breakdown for statement of changes in capital accounts)
					7720 Accumulated losses brought forward after appropriation of net profit

Balance sheet / Profit and loss item	Program linkage	7 Other income and expenses	Balance sheet / Profit and loss item	Program linkage	7 Other income and expenses
		F 7725 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		7790 Advance distribution
			Other operating expenses		7800 (free text)
Withdrawals from capital reserves		7730 Withdrawals from capital reserves			R 7900
Withdrawals from legal reserve		7735 Withdrawals from legal reserve			
Withdrawals from reserve for shares in a parent or majority investor		F 7740 Withdrawals from special reserves for capitalised own shares			
		7743 Withdrawals from reserve for shares in a parent or majority investor			
Withdrawals from other revenue reserves		7744 Withdrawals from other revenue reserves (co-operatives)			
Withdrawals from reserves provided for by the articles of association		7745 Withdrawals from reserves provided for by the articles of association			
Withdrawals from other retained earnings		7750 Withdrawals from other revenue reserves			
Withdrawals from other reserves		F 7751 Withdrawals from collectively held reserves (with breakdown for statement of changes in capital account)			
Income from capital decrease	K	7755 Income from capital decrease			
Appropriations to capital reserves under the rules governing simplified capital decreases		7760 Appropriation to capital reserves under the rules governing simplified capital decreases			
Appropriations to statutory reserve		7765 Appropriation to legal reserve			
Appropriations to reserve for shares in a parent or majority investor		F 7770 Transfers to special reserves for capitalised own shares			
		7773 Transfers to reserve for shares in a parent or majority investor			
Appropriations to reserves provided for by the articles of association		7775 Appropriation to reserves provided for by the articles of association			
Appropriations to other retained earnings		7780 Appropriation to other revenue reserves			
Appropriations to other reserves		F 7781 Appropriation to collectively held reserves (with breakdown for statement of changes in capital account)			
Appropriations to other revenue reserves		7785 Transfers to other revenue reserves (co-operatives)			
Taxable profit/loss for the current year (tax adjustment item)	SB	7788 Change tax adjustment item (corporations)			
	SB	F 7789 Change tax adjustment item (partnerships, sole proprietorships)			

Balance sheet / Profit and loss item	Program linkage	8	Balance sheet / Profit and loss item	Program linkage	9
					Carryforward, capital, adjustment and statistical accounts
Other operating expenses		8000 (free text)	- "Other accounts" -		S 9000 Balances brought forward F 9001 Balances brought forward -9007 S 9008 Balances brought forward, receivables S 9009 Balances brought forward, payables F 9050 Open items, 2020 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 R 9056 -9069 F 9070 Open items, 2000 F 9071 Open items, 2001 F 9072 Open items, 2002 F 9073 Open items, 2003 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 F 9079 Open items, 2009 F 9080 Open items, 2010 F 9081 Open items, 2011 F 9082 Open items, 2012 F 9083 Open items, 2013 F 9084 Open items, 2014 F 9085 Open items, 2015 F 9086 Open items, 2016 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 F 9141 Limited partner variable capital F 9142 Variable capital - limited partner share 9143 Private taxes, capital gains tax (compound item) 9144 Private taxes, solidarity surcharge (compound item) 9145 Private taxes, church tax (compound item)
			Capital shares of limited partners		
			Compound item for allowable taxes		

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	Capital share general partners		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 shares of limited 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			F 9180 Limited partner capital - transfers, limited partner
		F 9157 Private taxes, capital gains tax (general partner) equity	Uncalled outstanding contributions		F 9181 Variable capital - transfers, limited partner
		F 9158 Private taxes, solidarity surcharge (general partner) equity	Capital shares of limited partners		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	Liabilities to limited partners or Receivables from 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	- "Other accounts" -		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			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 F 9220 Subscribed capital in DM (art. 42(3) s. 1 EGHGB)			9278 Contingent liabilities to affiliated companies/ associates from the granting of security for third-party liabilities
	HB	R 9221 F 9229 Contra account for 9220			9279 Contingent liabilities from assets held in trust
		9240 Investment liabilities in trade payables			9280 Contra account for 9281-9284
		9241 Investment liabilities from tangible fixed asset purchases in trade payables			9281 Obligations arising from rental agreements and leases
		9242 Investment liabilities from intangible fixed asset purchases in trade payables			9282 Obligations to affiliated companies arising from rental agreements and leases
		9243 Investment liabilities from long-term financial asset purchases in trade payables			9283 Other obligations under section 285 no. 3a HGB
		9244 Contra account for accounts 9240-9243		HB	9284 Other obligations to affiliated companies under section 285 no. 3a HGB
		9245 Receivables from tangible fixed asset sales in other assets		HB	9285 Difference of discounting of post-employment benefit obligations under section 253 (6) HGB (credit balance)
		9246 Receivables from intangible fixed asset sales in other assets		HB	9286 Contra account for 9285
		9247 Receivables from long-term financial asset sales in other assets		SB	9287 Interest for postings via receivables, section 4(3) EStG
		9249 Contra account for accounts 9245-9247		SB	9288 Dunning fees for postings via receivables, section 4(3) EStG
Taxable profit/loss for the current year (tax adjustment item)		R 9258 -9259		SB	9289 Contra account for 9287 and 9288
- "Other accounts" -		9260 Short-term provisions	- "Other accounts" -		9290 Statistical account for tax-exempt out-of-pocket expenses
		9262 Medium-term provisions	Trade payables		9291 Contra account for 9290
		9264 Long-term provisions, excluding pensions	Other liabilities		9292 Statistical account for third-party funds
		9269 Contra account for accounts 9260-9268	Contributions by silent partners		9293 Contra account for 9292
		9270 Contra account for 9271-9279 (debit entries)	Tax adjustment item	SB	9295 Contributions by atypical silent partners
		9271 Contingent liabilities from the issuance and transfer of bills		SB	9297 Tax adjustment item (corporations)
		9272 Contingent liabilities to affiliated companies/associates from issuance and transfer of bills		SB	F 9298 Tax adjustment item GP (partnerships, sole proprietorships)
		9273 Contingent liabilities from guarantees, bill and cheque guarantees	- "Other accounts" -		F 9299 Tax adjustment item LP (partnerships)
		9274 Contingent liabilities to affiliated companies/associates from guarantees, bill and cheque guarantees			F 9300 Statistical accounts for balance sheet/ management accounting ratios and indicators
		9275 Contingent liabilities from warranties			F 9326 Statistical accounts for balance sheet/ management accounting ratios and indicators
		9276 Contingent liabilities to affiliated companies/associates from warranties			F 9346 Statistical accounts for balance sheet/ management accounting ratios and indicators
		9277 Contingent liabilities from the granting of security for third-party liabilities			F 9357 Statistical accounts for balance sheet/ management accounting ratios and indicators
					F 9365 Statistical accounts for balance sheet/ management accounting ratios and indicators

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	Capital share general partners		F 9500 Allocation to account 2000, general partner
		9390 Account for special accounting standards (values 1)			R 9501 -9509
		9391 Account for special accounting standards (values 2)			F 9510 Allocation to account 2010, general partner
		9392 Account for special accounting standards (values 3)			R 9511 -9519
		9393 Account for special accounting standards (values 4)			F 9520 Allocation to account 2020, general partner
		9394 Contra account for special accounting standards (values)			R 9521 -9529
		F 9395 Account for special accounting standards (quantity 1)			F 9530 Allocation to account 9810, general partner
		F 9396 Account for special accounting standards (quantity 2)			R 9531 -9539
		F 9397 Account for special accounting standards (quantity 3)			F 9540 Allocation to account 0060, 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 2050, limited partner
		F 9400 Private withdrawals general (lp), equity capital			R 9551 -9559
		R 9401 -9409			F 9560 Allocation to account 2060, limited partner
		F 9410 Private taxes, lp			R 9561 -9569
		R 9411 -9419			F 9570 Allocation to account 2070, limited partner
		F 9420 Special personal deductions, partly deductible (lp), equity			R 9571 -9579
		R 9421 -9429			F 9580 Allocation to account 9820, general partner
		F 9430 Special personal deductions, fully deductible (lp), equity			R 9581 -9589
		R 9431 -9439			F 9590 Allocation to account 0080, limited 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
Capital shares of limited partners					

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
	<div>SB</div> G K	9890 Statistical account for profit mark-up under sections 6b(7) EStG and section 6c EStG (credit balance)		<div>SB</div> 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)
	<div>SB</div>	9891 Contra account for statistical accounts for profit mark-up (debit balance)		<div>SB</div> 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
	<div>SB</div>	9893 VAT in receivables at general VAT rate (cash basis accounting)		<div>SB</div>	9919 Reversal of investment deduction section 7g (3), (4) EStG from three tax years ago, off-balance sheet
	<div>SB</div>	9894 VAT in receivables at reduced VAT rate (cash basis accounting)		<div>SB</div>	9960 Valuation adjustment, trade receivables (currency translation)
	<div>SB</div>	9895 Contra account 9893-9894 for allocation of VAT (cash basis accounting)	Trade receivables		9961 Valuation adjustment, other liabilities (currency translation)
	<div>SB</div>	9896 Input tax in liabilities at general VAT rate (cash basis accounting)	Other liabilities		9962 Valuation adjustment, bank balances (valuation cash funds)
	<div>SB</div>	9897 Input tax in liabilities at reduced VAT rate (cash basis accounting)	Cash on hand, central bank balances, bank balances, and checks		9963 Valuation adjustment, liabilities to banks (valuation cash funds)
	<div>SB</div>	9898 Input tax in liabilities from various costs (cash basis accounting)	Liabilities to financial institutions		9964 Valuation adjustment, trade payables (currency translation)
	<div>SB</div>	9899 Contra account 9896-9897 for allocation of input tax (cash basis accounting)	Trade payables		9965 Valuation adjustment, other assets (currency translation)
	<div>SB</div>	9900 VAT not due - other revenues (cash basis accounting)	Other assets		R 9966 -9969
	<div>SB</div>	9901 Contra account for 9900	- "Other accounts" -	<div>SB</div> G K	9970 Investment deduction section 7g(1) EStG, off-balance sheet (debit balance)
	<div>SB</div>	9902 VAT in receivables from other revenues (cash basis accounting)		<div>SB</div>	9971 Investment deduction section 7g(1) EStG, off-balance sheet (credit balance) - contra account for 9970
- "Other accounts" -	<div>SB</div> G K	9906 Tax-free income and withdrawals pursuant to section 3 (72) EStG (debit)		<div>SB</div> G K	9972 Add-back of investment deduction section 7g (2) EStG from preceding tax year, off-balance sheet (credit balance)
	<div>SB</div>	9907 Contra account for tax-free income and withdrawals pursuant to section 3 (72) EStG (credit)		<div>SB</div>	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
	<div>SB</div> G K	9908 Non-deductible operating expenditure under section 3c (1) EStG in conjunction with section 3 (72) EStG (credit)		<div>SB</div>	9974 Reversal of investment deduction section 7g (3), (4) EStG in preceding tax year
	<div>SB</div>	9909 Contra account for non-deductible operating expenditure under section 3c (1) EStG in conjunction with section 3 (72) EStG (debit)		<div>SB</div>	9975 Reversal of investment deduction section 7g (3), (4) EStG in previous tax years - contra account for 9974, 9918, 9919
	<div>SB</div>	9910 Contra account for reduction in withdrawals section 4(4a) EStG			
	<div>SB</div>	9911 Reduction in withdrawals section 4(4a) EStG (credit balance)			
	<div>SB</div>	9912 Increase in withdrawals section 4(4a) EStG			
	<div>SB</div>	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
	SB G	9976 Non-deductible interest expenses under section 4h EStG (credit balance)
	SB	9977 Non-deductible interest expenses under section 4h EStG (debit balance) - contra account for 9976
	SB G	9978 Deductible interest expenses from prior years under section 4h EStG (debit balance)
	SB	9979 Deductible interest expenses from prior years under section 4h EStG (credit balance) - contra account for 9978
Credit to liability accounts or Appropriation Of 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
		9994 Expenses (aperiodic)
		9995 Expenses of exceptional size or incidence (aperiodic)
		9998 Contra account for 9990-9997
		Personal accounts
		10000 Accounts receivable
		-69999
		70000 Accounts payable
		-99999