Account Chart

Standard Chart of Accounts (SKR 04) Valid for 2025



Balance sheet / Profit and loss item Uncalled out- standing contri- butions Capital contribu- tions called in still outstanding of general partners Uncalled out- standing contri- butions Capital contribu- tions called in still outstanding of limited partners Unpaid and due shares in co-oper- atives Purchased con- cessions, indus- trial property rights and similar rights and values as well as licenses	Program	F 0050 R 0051 -0059 F 0060 R 0061 -0069 F 0070 R 0071 -0079 F 0080 R 0081 -0089 0090	Unpaid uncalled contributions to general partner capital, gp Unpaid called contributions to general partner capital, gp Unpaid uncalled contributions to general partner capital, gp Unpaid uncalled contributions to limited partner capital, lp Unpaid called contributions to limited partner capital, lp Unpaid and due shares in co-operatives	Balance sheet / Profit and loss item	Program linkage	0210 0215 0220 0225 0229 0230 0235 0240 0250 0260 0270 0280 0285	ixed assets Land rights without buildings Undeveloped land Land rights (heritable building rights, longterm occupancy rights) Impaired land Share of land attributable to home office Buildings on own land and land rights Property values of own developed land Commercial buildings Industrial buildings Other buildings Garages Outdoor facilities Paved courtyards and other paved surfaces Fixtures in commercial
standing contributions Capital contributions called in still outstanding of general partners Uncalled outstanding contributions Capital contributions called in still outstanding of limited partners Unpaid and due shares in co-operatives Purchased concessions, industrial property rights and similar rights and values		R 0051 -0059 F 0060 R 0061 -0069 F 0070 R 0071 -0079 F 0080	contributions to general partner capital, gp Unpaid called contributions to general partner capital, gp Unpaid uncalled contributions to limited partner capital, lp Unpaid called contributions to limited partner capital, lp Unpaid and due shares			0215 0220 0225 0229 0230 0235 0240 0250 0260 0270 0280 0285	buildings Undeveloped land Land rights (heritable building rights, long- term occupancy rights) Impaired land Share of land attributa- ble to home office Buildings on own land and land rights Property values of own developed land Commercial buildings Industrial buildings Other buildings Garages Outdoor facilities Paved courtyards and other paved surfaces
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outstanding of general partners Uncalled outstanding contributions Capital contributions called in still outstanding of limited partners Unpaid and due shares in co-operatives Purchased concessions, industrial property rights and similar rights and values		-0069 F 0070 R 0071 -0079 F 0080 R 0081 -0089	Unpaid uncalled contributions to limited partner capital, lp Unpaid called contributions to limited partner capital, lp Unpaid called contributions to limited partner capital, lp			0229 0230 0235 0240 0250 0260 0270 0280 0285	Share of land attributa- ble to home office Buildings on own land and land rights Property values of own developed land Commercial buildings Industrial buildings Other buildings Garages Outdoor facilities Paved courtyards and other paved surfaces
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Capital contributions Capital contributions called in still outstanding of limited partners Unpaid and due shares in co-operatives Purchased concessions, industrial property rights and similar rights and values		R 0071 -0079 F 0080 R 0081 -0089	contributions to limited partner capital, lp Unpaid called contributions to limited partner capital, lp Unpaid and due shares			0240 0250 0260 0270 0280 0285	developed land Commercial buildings Industrial buildings Other buildings Garages Outdoor facilities Paved courtyards and other paved surfaces
Capital contributions called in still outstanding of limited partners Unpaid and due shares in co-operatives Purchased concessions, industrial property rights and similar rights and values		-0079 F 0080 R 0081 -0089	Unpaid called contributions to limited partner capital, lp Unpaid and due shares			0250 0260 0270 0280 0285	Commercial buildings Industrial buildings Other buildings Garages Outdoor facilities Paved courtyards and other paved surfaces
Capital contributions called in still outstanding of limited partners Unpaid and due shares in co-operatives Purchased concessions, industrial property rights and similar rights and values		-0079 F 0080 R 0081 -0089	Unpaid called contributions to limited partner capital, Ip Unpaid and due shares			0250 0260 0270 0280 0285	Industrial buildings Other buildings Garages Outdoor facilities Paved courtyards and other paved surfaces
tions called in still outstanding of limited partners Unpaid and due shares in co-operatives Purchased concessions, industrial property rights and similar rights and values		-0079 F 0080 R 0081 -0089	contributions to limited partner capital, lp Unpaid and due shares			0260 0270 0280 0285	Other buildings Garages Outdoor facilities Paved courtyards and other paved surfaces
tions called in still outstanding of limited partners Unpaid and due shares in co-oper- atives Purchased con- cessions, indus- trial property rights and similar rights and values		F 0080 R 0081 -0089	contributions to limited partner capital, lp Unpaid and due shares			0270 0280 0285	Garages Outdoor facilities Paved courtyards and other paved surfaces
tions called in still outstanding of limited partners Unpaid and due shares in co-operatives Purchased concessions, industrial property rights and similar rights and values		R 0081 -0089	contributions to limited partner capital, lp Unpaid and due shares			0280 0285	Outdoor facilities Paved courtyards and other paved surfaces
tions called in still outstanding of limited partners Unpaid and due shares in co-operatives Purchased concessions, industrial property rights and similar rights and values		R 0081 -0089	contributions to limited partner capital, lp Unpaid and due shares			0285	Paved courtyards and other paved surfaces
outstanding of limited partners Unpaid and due shares in co-operatives Purchased concessions, industrial property rights and similar rights and values		-0089	partner capital, lp Unpaid and due shares				other paved surfaces
Unpaid and due shares in co-operatives Purchased concessions, industrial property rights and similar rights and values		-0089	Unpaid and due shares			0290	other paved surfaces
Unpaid and due shares in co-operatives Purchased concessions, industrial property rights and similar rights and values		-0089	•			0290	•
shares in co-oper- atives Purchased con- cessions, indus- trial property rights and similar rights and values		-0089	•			0230	FIXTURES IN COMMERCIAL
shares in co-oper- atives Purchased con- cessions, indus- trial property rights and similar rights and values			•				and industrial buildings
shares in co-oper- atives Purchased con- cessions, indus- trial property rights and similar rights and values		0090	•			0200	3
atives Purchased concessions, industrial property rights and similar rights and values			in co-operatives			0300	Residential buildings
Purchased con- cessions, indus- trial property rights and similar rights and values			co operatives			0305	Garages
Purchased con- cessions, indus- trial property rights and similar rights and values			·			0310	Outdoor facilities
cessions, indus- trial property rights and similar rights and values		0100	Purchased concessions,			0315	Paved courtyards and
trial property rights and similar rights and values		0100	industrial and similar				other paved surfaces
rights and similar rights and values						0320	Fixtures in residential
rights and values			rights and assets, and			0320	buildings
9			licences in such rights			0220	
as well as licenses			and assets			0329	Share of building
							attributable to
to such rights and							home office
values						0330	Buildings on third-party
values		0110	Concessions				land
						0340	Commercial buildings
		0120	Industrial rights			0350	Industrial buildings
		0130	Other rights and assets			0360	Residential buildings
		0135	Computer software				
		0140	Licences in industrial			0370	Other buildings
			and similar rights and			0380	Garages
			assets			0390	Outdoor facilities
Self-determined	F	0143	Internally generated			0395	Paved courtyards and
industrial prop-	НВ	0143	intangible fixed assets				other paved surfaces
			intaligible lixed assets			0398	Fixtures in commercial
erty rights and							and industrial buildings
similar rights and				Technical		0400	•
values						0400	Technical equipment
	НВ	0144	Computer software	equipment and			and machinery
				machinery			
	НВ	0145	Licences and franchise			0420	Technical equipment
			agreements			0440	Machinery
	НВ	0146	Concessions and			0450	Transportation and
			industrial rights				similar systems
1	ЦВ	0147	Recipes and formulas,			0460	Machine tools
	НВ	3117	processes, prototypes			0470	Operating facilities
Intangible assets		0140		Other coulons and			. •
_	НВ	0148	Intangible fixed assets	Other equipment,		0500	Other equipment,
currently under			under development	operating and of-			operating and office
development				fice equipment			equipment
Goodwill		0150	Goodwill			0510	Other equipment
		R 0160				0520	Passenger cars
		-0169				0540	Heavy goods vehicles
Advance pay-		0170	Prepayments for			0560	Other transportation
		0170				0300	resources
ments made		0170	intangible fixed assets			0000	
		0179	Prepayments for			0620	Tools
			goodwill			0630	Operating equipment
Properties, rights		0200	Land, land rights and			0635	Office equipment
equivalent to real			buildings, including			0640	Shop fittings
property and			buildings on third-party			0650	Office fittings
buildings, includ-			land			0660	Scaffolding and
			iuliu			3000	formwork materials
ing buildings on third-party land						0670	Low-value assets

Balance sheet / Profit and loss item	Program linkage	Fi	0 ixed assets	Balance sheet / Profit and loss item	Program linkage	F	0 Fixed assets
		0675	Assets (collective item)	Participations		0820	Other long-term equity
		0680	Leasehold improvements			0829	investments Investment by a GmbH
Advance nav		0690 0700	Other operating and office equipment			0830	& Co. KG in a general partner GmbH
Advance pay- ments made and construction in		0700	Prepayments and assets under construction			0840	Typical silent partnerships Atypical silent
progress		0705	Advance payments on			0850	partnerships Investments in
		0710	land Commercial, industrial			0860	corporations Investments in
			and other buildings under construction	Loans to other		0880	partnerships Loans to other
		0720	Advance payments on commercial, industrial	long-term inves- tees and investors			long-term investees and investors
		0725	and other buildings on own properties			0883	Loans to other long-term investees or
		0725 0735	Residential buildings under construction Advance payments on			0885	investors, partnerships Loans to other long-term investees or
		0733	residential buildings on own properties	Long-term securi-		0900	investors, corporations Long-term securities
		0740	Commercial, industrial and other buildings	ties		0910	Securities with profit
		0750	under construction Prepayments on com-				participation rights that are subject to the partial
			mercial, industrial and other buildings on			0920	income system Fixed-income securities
		0755	third-party land Residential buildings under construction	Other loans		0930	Other miscellaneous loans
		0765	Prepayments on residential buildings on	Loans to share- holders		0940 0960	Loans Loans to shareholders/ partners
		0770	third-party land Technical equipment	Holders		0961	Loans to GmbH shareholders
			and machinery under construction			0962	Loans to general partners
		0780	Prepayments on technical equipment			0963	Loans to limited partners
		0785	and machinery Other equipment, operating and office	Othersteam		R 0964 -0969	
			equipment under construction	Other loans Co-operative shares		0970 0980	Loans to related parties Long-term shares in cooperatives
		0795	Prepayments on other equipment, operating	Reinsurance claims from life		0990	Long-term pension liability claims from life
Shares in affiliated		0800	and office equipment Shares in affiliated com-	insurance policies			insurance policies
companies		0803	panies (fixed assets) Shares in affiliated companies, partnerships				
		0804	Shares in affiliated companies, corporations				
		0805	Shares in affiliated majority investor,				
		0806	partnership Shares of a GmbH & Co. KG in a general partner				
		0808	GmbH Shares in parent or				
			majority investor, corporations				
Lagrana (EEE)		0809	Shares in parent or in majority investor				
Loans to affiliated companies		0810 0813	Loans to affiliated companies Loans to affiliated com-				
		0813	panies, partnerships Loans to affiliated com-				
		0815	panies, corporations Loans to affiliated				
			companies, sole proprietorships				

Balance sheet /	Program		1	Balance sheet /	Program		1
Profit and loss item	linkage	Cu	rrent assets	Profit and loss item	linkage	Cu	urrent assets
Raw materials,		1000	Inventories of raw			F 1225	Trade receivables, no
consumables and		-1039	materials, consumables				separate receivables/
supplies			and supplies				payables accounting
Work in progress		1040	Work in progress				- remaining term
. 3		-1049	(inventories)				greater than 1 year
		1050	Unfinished goods			R 1230	
		-1079	-			-1239	
		1080	Services in progress			F 1240	Doubtful receivables
		-1089				F 1241	Doubtful receivables
Construction		1090	Construction contracts				- remaining term
contracts in pro-		-1094	in progress				up to 1 year
gress			. 3			F 1245	Doubtful receivables
Orders in pro-		1095	Orders in progress				- remaining term
gress		-1099	, ,				greater than 1 year
Finished goods		1100	Finished goods and	Trade receivables		1246	Specific valuation allow-
and merchandise		-1109	merchandise				ances on receivables
			(inventories)				remaining term
		1110	Finished goods				up to 1 year
		-1139	(inventories)			1247	Specific valuation allow-
		1140	Merchandise				ances on receivables
		-1179	(inventories)				remaining term greater
Advance pay-		1180	Prepayments for				than 1 year
ments made			inventories			1248	Global valuation allow-
		AV 1181	Prepayments,				ance on receivables
			7 % input tax				remaining term
		AV 1182	Prepayments,				up to 1 year
			5 % input tax			1249	Global valuation allow-
		R 1183					ance on receivables
		AV 1184	Prepayments,				remaining term greater
			16 % input tax				than 1 year
		R 1185		Other receivables		F 1250	Trade receivables from
		AV 1186	Prepayments,	from shareholders			shareholders/partners
			19 % input tax	or Other liabilities			
Advance pay-		1190	Payments received on	to shareholders or			
ments received on			account of orders	Liabilities to			
orders (deducted			(deducted from	shareholders or			
from inventories			inventories on the face	Other liabilities			
on the face of the			of the balance sheet)			F 1251	Trade receivables from
balance sheet)							shareholders/partners
Trade receivables		S 1200	Trade receivables				- remaining term
or Other liabilities							up to 1 year
		F 1201	Trade receivables			F 1255	Trade receivables from
		-1206					shareholders/partners
		F 1210	Trade receivables, no				- remaining term
		-1214	separate receivables/			1050	greater than 1 year
			payables accounting	Trade receivables		1258	Contra account for
	SB	F 1215	Trade receivables at				other assets if posted
			general VAT rate or of a			1050	via receivables account
			VAT-exempt small	Trade receivables		1259	Contra account 1221-
			business (cash basis	or Other liabilities			1229, 1240-1245, 1250-
			accounting)				1257, 1270-1279, 1290-
	SB	F 1216	Trade receivables at				1297 if allocated to
			reduced VAT rate	December 1		1000	receivables account
			(cash basis accounting)	Receivables from		1260	Receivables from
	SB	F 1217	Tax-exempt or untaxed	affiliated compa-			affiliated companies
			trade receivables	nies or Liabilities			
			(cash basis accounting)	to affiliated com-			
	SB	F 1218	Trade receivables at	panies		1001	December 6
			average rates under			1261	Receivables from
			section 24 UStG				affiliated companies
			(cash basis accounting)				- remaining term
	SB	F 1219	Contra account 1215-			1005	up to 1 year
			1218 if receivables are			1265	Receivables from
			classified by tax rates				affiliated companies
			(cash basis accounting)				- remaining term
	SB	F 1220	Receivables under			B 1000	greater than 1 year
			section 11 (1) sentence			R 1266	
			2 EStG for section			-1269	- 1
	1		4/3 EStG			F 1270	Trade receivables from
Trade receivables		F 1221	Trade receivables, no			F 1071	affiliated companies
or Other liabilities			separate receivables/			F 1271	Trade receivables from
			payables accounting				affiliated companies
			- remaining term				- remaining term
			up to 1 year		I		up to 1 year

Balance sheet / Profit and loss item	Program linkage	Cu	1 rrent assets	Balance sheet / Profit and loss item	Program linkage	Cu	1 Irrent assets
		F 1275	Trade receivables from affiliated companies - remaining term			1309	Receivables from GmbH shareholders - remaining term
Receivables from affiliated compa-		1276	greater than 1 year Valuation allowances on receivables from affili-	Other assets or Other liabilities		1310	greater than 1 year Receivables from execu- tive board members
nies		1277	ated companies remain- ing term up to 1 year Valuation allowances on receivables from affili-			1311	and managing directors Receivables from execu- tive board members and managing directors
			ated companies remaining term	Otherses		1215	- remaining term up to 1 year
Receivables from other long-term investees and investors or Liabili-		1280	greater than 1 year 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
ties to other long- term investees and investors		1281	Receivables from other	Receivables from general partners or Liabilities to general partners		1317	Receivables from general partners
		1201	long-term investees and investors - remaining	general partners		1318	Receivables from general partners - remain-
		1285	term up to 1 year Receivables from other long-term investees and investors - remaining term greater than 1 year			1319	ing term up to 1 year Receivables from general partners - remaining term greater than 1 year
		R 1286 -1289 F 1290	Trade receivables from	Other assets or Other liabilities		1320	Receivables from super- visory and advisory board members
		F 1291	other long-term investees and investors Trade receivables from			1321	Receivables from super- visory and advisory board members
			other long-term investees and investors - remaining term	Others		1225	- remaining term up to 1 year
		F 1295	up to 1 year Trade receivables from other long-term investees and investors	Other assets		1325	Receivables from super- visory and advisory board members - remaining term greater than 1 year
Receivables from		1296	- remaining term greater than 1 year Valuation allowances on	Receivables from limited partners or Liabilities to		R 1327 -1329	greater than 1 year
other long-term investees and in- vestors		1230	receivables from other long-term investees and investors remaining	limited partners Other receivables from shareholders		1330	Receivables from other shareholders
		1297	term up to 1 year Valuation allowances on receivables from other long-term investees and	or Other liabilities to shareholders or Liabilities to shareholders or			
Capital contributions called in, still		1298	investors remaining term greater than 1 year Unpaid called contribu- tions to subscribed cap-	Other liabilities		1331	Receivables from other shareholders - remain- ing term up to 1 year
Subsequent pay- ments claimed		1299	ital (receivables) Supplementary calls (receivables; contra ac-			1335	Receivables from other shareholders - remaining term
Other assets or Other liabilities		1300	count 2929) Other assets	Other assets		1337	greater than 1 year Receivables from typical silent partners
Other assets		1301 1305	Other assets - remaining term up to 1 year Other assets			1338	Receivables from typical silent partners - remain- ing term up to 1 year
Receivables from		1307	- remaining term greater than 1 year Receivables from			1339	Receivables from typical silent partners - remaining term
shareholders or Liabilities to shareholders		1307	GmbH shareholders			1340	greater than 1 year Receivables from
Sital CHOIDEIS		1308	Receivables from GmbH shareholders - remaining term up to 1 year			1341	employees (payroll) Receivables from employees (payroll) - remaining term up to 1 year

Balance sheet / Profit and loss item	Progr linka		Cu	1 rrent assets	Balance sheet / Profit and loss item	Program linkage	Cı	1 irrent assets
			1345	Receivables from employees (payroll) - remaining term greater than 1 year		U	F 1398	Subsequently deducti- ble input tax, section 15a(1) UStG, immovable property
- "Other ac- counts" -	SB		1349	Occupational pension and other post-employ- ment benefit entitle-		U	F 1399	Repayable input tax, section 15a(1) UStG, immovable property
				ments (partners)		U	S 1400	Deductible input tax
Other assets			1350	Security deposits		U	S 1401	Deductible input tax
			1351	Security deposits				7 %
				- remaining term up to 1 year		U	S 1402	Deductible input tax on intra-community
			1355	Security deposits			D 4 403	acquisitions
				- remaining term		U	R 1403 S 1404	Deductible input tax on
			1360	greater than 1 year Loans		U	3 1404	intra-community
			1361	Loans - remaining term				acquisitions 19 %
			.55.	up to 1 year			R 1405	'
			1365	Loans - remaining term		U	S 1406	Deductible input tax
				greater than 1 year				19 %
Other assets or			1369	Receivables from health		U	S 1407	Deductible input tax
Other liabilities				insurance funds from				under section 13b UStG
				Act on Reimbursement		U	S 1408	19 % Deductible input tax
				of Employers' Expenses (AAG)		0	3 1400	under section 13b UStG
			1370	Items in transit			R 1409	ander section 155 este
			1374	Third-party funds			S 1410	Input tax allocation
			1375	Consignment goods				accounts
				accounts			S 1411	Input tax allocation
		U	F 1376	Subsequently deducti-			S 1412	account 7 % Allocation account for
				ble input tax, section 15a(2) UStG			3 1412	input tax on intra-com-
		U	F 1377	Repayable input tax,				munity acquisitions
				section 15a(2) UStG			S 1413	Allocation account for
Other assets			1378	Pension liability				input tax on intra-com-
				insurance claims				munity acquisitions
	SB		1380	Long-term assets for			R 1414	19 %
				the settlement of provisions for pensions and			-1415	
				similar obligations			S 1416	Input tax allocation
Excess of plan as-	НВ		1381	Long-term assets for				account 19 %
sets over pension	TID			offsetting provisions for			S 1417	Input tax allocation
liability or Provi-				pensions and similar				account under sections 13a and 13b UStG
sions for pensions				obligations in			R 1418	13a and 13b 03tg
and similar obli- gations				accordance with section 246(2) HGB			S 1419	Input tax allocation
Other assets	CD		1382	Assets to settle				account under sections
o tile. ussets	SB		.502	obligations comparable				13a and 13b UStG, 19 %
				to post-employment	Other assets		1420	Accounts receivable from VAT advance
- ()	 		4000	benefits				payments
Excess of plan as-	НВ		1383	Assets for offsetting	Other assets or		R 1421	Paymento
sets over pension liability or Other				with obligations compa- rable to post-employ-	Other liabilities			
provisions				ment benefits under			1422	VAT receivables,
				s. 246(2) of the HGB				previous year
Other assets			1390	GmbH shares held for			1425	VAT receivables,
Other	-		1001	sale			1427	earlier years Receivables from excise
Other assets or			1391	Receivables from				duties paid
Other liabilities Other assets	1		1393	project consortiums Profit participation		U	S 1431	Deductible input tax for
			1555	rights				withdrawal of goods
			1394	Supplementary			C 1422	from a VAT warehouse
				payments or additional		U	S 1432	Deductible input tax for intra-community
			1205	contributions receivable				acquisition of new
			1395	Shares in cooperatives held for sale				vehicles from suppliers
Other assets or	1	U	F 1396	Subsequently deducti-				without VAT
Other liabilities		-		ble input tax, section			E 4400	identification number
				15a(1) UStG, movable		U	F 1433 S 1434	Acquisition tax liability Input tax deductible in
			E 4207	assets			3 1734	following period/year
		U	F 1397	Repayable input tax, section 15a(1) UStG,			1435	Receivables from trade
				movable assets				tax overpayments

Balance sheet /	Program		1	Balance sheet /	Program		1
Profit and loss item	linkage	Cu	rrent assets	Profit and loss item	linkage	Cu	urrent assets
	U	S 1436	Input tax from acquisi- tion as last purchaser in a triangular transaction			F 1730 F 1780	Bank (Postbank 3) LZB (Bundesbank re- gional office) balances
Other assets		1440	Tax refund claims against other countries			F 1790 F 1800	Central bank balances Bank
Other assets or Other liabilities		1450	Reclaimed corporate income tax			F 1810 F 1820	Bank 1 Bank 2
Other assets		F 1456	Receivables from tax			F 1830	Bank 3
			authorities for construc- tion withholding tax			F 1840 F 1850	Bank 4 Bank 5
Other assets or		1457	remitted Receivables from Bun-			R 1889 1890	Cash investments,
Other liabilities		F 1460	desagentur für Arbeit Cash in transit				short-term cash man- agement (not contained
	SB	1480	Contra account for input tax, section	Liabilities to finan-	-	1895	in cash funds) Liabilities to banks (not
		1481	4(3) EStG Reversal of input tax	cial institutions or Cash on hand,			included in cash funds)
	SB	1401	from previous year, section 4(3) EStG	central bank bal- ances, bank bal-			
	SB	1482	Input tax from invest-	ances, and checks Prepaid expenses	<u> </u> -	1900	Prepaid expenses
		R 1483	ments, section 4(3) EStG	Frepaid expenses	SB	1920	Customs and excise
		-1485 F 1486	Clearing account for de-				duties relating to inventories and recognised as
			termining profit as per section 4/3 (EStG), not		SB	1930	expenses Value added tax relating
	SB	1487	recognized in income Current assets in ac-				to prepayments and recognised as expenses
	30		cordance with section 4(3) sentence 4 EStG	Deferred tax as-	НВ	1940 1950	Discount Deferred tax assets
Other assets or Other liabilities		F 1490	Clearing account actual taxation	sets	ПВ		
Other habilities	SB	F 1491	Neutralization of items				
			recognized in income for Section 4 (3) EStG				
- "Other ac- counts" -	SB	1494	Receivables from com- pany/joint ownership				
Other liabilities or Other assets		F 1495	Allocation account for payments received on				
			account of orders if posted via receivables account				
Other assets or Other liabilities		1498	Cost centre reconcilia- tion account				
Shares in affiliated companies		1500	Shares in affiliated companies (current assets)				
companies		1504	Shares in parent or in majority investor				
Other securities		1510 P 1530	Other securities				
		R 1520 -1524	Others as 111				
		1525	Other securities subject to immaterial changes				
		1530	in value Securities investments (short-term cash				
Cash on hand,		F 1550	management) Cheques				
central bank bal- ances, bank bal-			•				
ances, and checks		F 1600	Cash-in-hand				
		F 1610	Petty cash 1				
Cash on hand,		F 1620 F 1700	Petty cash 2 Bank (Postbank)				
central bank bal- ances, bank bal-							
ances, and checks or Liabilities to fi-							
nancial institu- tions							
		F 1710 F 1720	Bank (Postbank 1) Bank (Postbank 2)				

Balance sheet / Profit and loss item	Program linkage	Equ	2 iity accounts	Balance sheet / Profit and loss item	Program linkage	Equ	2 uity accounts
Capital share ge-		F 2000	Fixed capital, gp	Withdrawals		F 2191	Private contributions
neral partners		E 2001	Capital (fixed share and				(only sole proprietorships)
Opening balance, Private account		F 2001	Capital (fixed share, only sole proprietorships)	Capital share ge-		F 2200	Special personal
Capital share ge-		F 2010	Variable capital, gp	neral partners		1 2200	deductions, partly
neral partners		1 2010	variable capital, gp	neral partitors			deductible, gp
Opening balance,		F 2011	Capital (variable share,	Withdrawals		F 2201	Special personal
Private account			only sole				deductions, partly
			proprietorships)				deductible (only sole
Liabilities to gen-		F 2020	Partner loans, gp				proprietorships)
eral partners or				Capital share ge-		F 2210	Special personal
Receivables from				neral partners			deductions, partly
general partners							deductible, gp
		R 2021		Withdrawals		F 2211	Special personal
C :: 1 1		-2029	11. 5. 1				deductions, partly deductible (only
Capital shares of		F 2050	Limited partner capital,				sole proprietorships)
limited partners		R 2051	lp	Capital share ge-		F 2220	Special personal
		-2059		neral partners		1 2220	deductions, partly
		F 2060	Loss adjustment	The state of the s			deductible, gp
			account, lp	Withdrawals		F 2221	Special personal
		R 2061	•				deductions, partly
		-2069					deductible (only sole
Liabilities to lim-		F 2070	Partner loans, Ip				proprietorships)
ited partners or				Capital share ge-		F 2230	Special personal
Receivables from				neral partners			deductions, fully
limited partners		B 0074					deductible, gp
		R 2071		Withdrawals		F 2231	Special personal
Canital share as		-2099 5.3100	Duivesta viitla duaviala (aua)				deductions, fully
Capital share ge- neral partners		F 2100	Private withdrawals (gp), equity capital				deductible (only sole proprietorships)
Withdrawals		F 2101	Private withdrawals	Capital share ge-		F 2240	Special personal
Withdiawais		1 2101	general (only sole	neral partners		1 2240	deductions, fully
			proprietorships)	neral partiters			deductible, gp
Capital share ge-		F 2110	Private withdrawals (gp),	Withdrawals		F 2241	Special personal
neral partners			equity capital				deductions, fully
Withdrawals		F 2111	Private withdrawals				deductible (only sole
			general (only sole				proprietorships)
			proprietorships)	Capital share ge-		F 2250	Non-cash benefits,
Capital share ge-		F 2120	Private withdrawals (gp),	neral partners			donations, gp
neral partners			equity capital	Withdrawals		F 2251	Non-cash benefits,
Withdrawals		F 2121	Private withdrawals				donations (only sole
			general (only sole				proprietorships)
6 1: 1 1		- 0400	proprietorships)	Capital share ge-		F 2260	Non-cash benefits,
Capital share ge-		F 2130	Non-cash withdrawals	neral partners		F 2261	donations, gp
neral partners Withdrawals		F 2121	(gp), equity capital	Withdrawals		F 2261	Non-cash benefits, donations (only sole
withdrawais		F 2131	Non-cash withdrawals (only sole				proprietorships)
			proprietorships)	Capital share ge-		F 2270	Non-cash benefits,
Capital share ge-		F 2140	Non-cash withdrawals	neral partners		1 2210	donations, gp
neral partners			(gp), equity capital	Withdrawals		F 2271	Non-cash benefits,
Withdrawals		F 2141	Non-cash withdrawals				donations (only sole
			(only sole				proprietorships)
			proprietorships)	Capital share ge-		F 2280	Extraordinary expenses,
Capital share ge-		F 2150	Private taxes, gp	neral partners			gp
neral partners				Withdrawals		F 2281	Extraordinary expenses
Withdrawals		F 2151	Private taxes (only				(only sole
			sole proprietorships)				proprietorships)
Capital share ge-		F 2160	Private taxes, gp	Capital share ge-		F 2290	Extraordinary expenses,
neral partners				neral partners		F 0004	gp
Withdrawals		F 2161	Private taxes (only sole	Withdrawals		F 2291	Extraordinary expenses
Camital share		E 0470	proprietorships)				(only sole
Capital share ge-		F 2170	Private taxes, gp	Capital share ge-		F 2300	proprietorships)
neral partners		E 2171	Drivato tavas (anh. sala	neral partners		r 2300	Real estate expenses,
Withdrawals		F 2171	Private taxes (only sole	Withdrawals		F 2301	gp Real estate evnenses
Capital chara as		E 2100	proprietorships)	vvitiluidWdiS		F 23U I	Real estate expenses (only sole
Capital share ge- neral partners		F 2180	Private contributions,				proprietorships)
Withdrawals		F 2181	gp Private contributions			2309	Real estate expenses
vviuluiaWalS		r 2181	(only sole			2307	(VAT key possible, only
			proprietorships)				sole proprietorships)
Capital share ge-		F 2190	Private contributions,	Capital share ge-		F 2310	Real estate expenses,
neral partners		1 2130	gp	neral partners		5.0	gp

Balance sheet / Profit and loss item	Program linkage	Equ	2 uity accounts	Balance sheet / Profit and loss item	Program linkage	Equ	2 uity accounts
Withdrawals		F 2311	Real estate expenses			R 2501	
			(only sole			-2509	
			proprietorships)			F 2510	Private withdrawals
		2319	Real estate expenses				general (lp), borrowed
			(VAT key possible, only				capital
			sole proprietorships)			R 2511	
Capital share ge-		F 2320	Real estate expenses,			-2519	
neral partners			gp			F 2520	Private withdrawals
Withdrawals		F 2321	Real estate expenses				general (lp), borrowed
			(only sole				capital
			proprietorships)			R 2521	
		2329	Real estate expenses			-2529	
			(VAT key possible, only			F 2530	Non-cash withdrawals
			sole proprietorships)				(lp), borrowed capital
Capital share ge-		F 2330	Real estate expenses,			R 2531	
neral partners			gp			-2539	
Withdrawals		F 2331	Real estate expenses			F 2540	Non-cash withdrawals
			(only sole				(lp), borrowed capital
			proprietorships)			R 2541	
		2339	Real estate expenses			-2549	
			(VAT key possible, only			F 2550	Private taxes, Ip
			sole proprietorships)			R 2551	
Capital share ge-		F 2340	Real estate expenses,			-2559	
neral partners			gp			F 2560	Private taxes, Ip
Withdrawals		F 2341	Real estate expenses			R 2561	
		. ==	(only sole			-2569	
			proprietorships)			F 2570	Private taxes, lp
		2349	Real estate expenses			R 2571	
			(VAT key possible, only			-2579	
			sole proprietorships)			F 2580	Private contributions, Ip
Capital share ge-		F 2350	Income from real estate,			R 2581	
neral partners		. 2550	gp			-2589	
Withdrawals		F 2351	Income from real estate			F 2590	Private contributions, Ip
vvitilalawais		1 2331	(only sole			R 2591	
			proprietorships)			-2599	
		2359	Income from real estate			F 2600	Special personal deduc-
		2333	(VAT key possible, only				tions, partly deductible
			sole proprietorships)				(lp), borrowed capital
Capital share ge-		F 2360	Income from real estate,			R 2601	
neral partners		F 2300				-2609	
Withdrawals		F 22C1	gp			F 2610	Special personal deduc-
Withurawais		F 2361	Income from real estate				tions, partly deductible
			(only sole proprietorships)				(lp), borrowed capital
		2200				R 2611	
		2369	Income from real estate (VAT key possible, only			-2619	
			sole proprietorships)			F 2620	Special personal deduc-
Canital above se		F 2270					tions, partly deductible
Capital share ge-		F 2370	Income from real estate,				(lp), borrowed capital
neral partners		F 2271	gp			R 2621	
Withdrawals		F 2371	Income from real estate			-2629	
			(only sole			F 2630	Special personal deduc-
		2270	proprietorships)				tions, fully deductible
		2379	Income from real estate				(lp), borrowed capital
			(VAT key possible, only			R 2631	
Camital district		F 2222	sole proprietorships)			-2639	
Capital share ge-		F 2380	Income from real estate,			F 2640	Special personal deduc-
neral partners		F 0004	gp				tions, fully deductible
Withdrawals		F 2381	Income from real estate				(lp), borrowed capital
			(only sole			R 2641	
		2222	proprietorships)			-2649	
		2389	Income from real estate			F 2650	Non-cash benefits,
			(VAT key possible, only				donations, lp
C 1: 1 :			sole proprietorships)			R 2651	
Capital share ge-		F 2390	Income from real estate,			-2659	
neral partners			gp			F 2660	Non-cash benefits,
Withdrawals		F 2391	Income from real estate				donations, lp
			(only sole			R 2661	
			proprietorships)			-2669	
		2399	Income from real estate			F 2670	Non-cash benefits,
			(VAT key possible, only				donations, lp
			sole proprietorships)			R 2671	•
Liabilities to lim-		F 2500	Private withdrawals			-2679	
ited partners or			general (lp), borrowed			F 2680	Extraordinary expenses,
Receivables from			capital				lp
			•				•

Balance sheet / Profit and loss item	Program linkage	Equ	2 nity accounts	Balance sheet / Profit and loss item	Program linkage	Eq	2 uity accounts
		D 2004				2025	Capital recents from !
		R 2681			K	2925	Capital reserves from is-
		-2689 F 2690	Extraordinary expenses,				suance of shares above par or notional amount
		F 2030	, ,		K	2926	Capital reserves from
		R 2691	lp		K	2926	issuance of convertible
		-2699					bonds and options to
		-2699 F 2700	Real estate expenses, Ip				acquire shares
		R 2701	iteal estate expenses, ip		K	2927	Capital reserves from
		-2709			l K	2321	additional payments as
		F 2710	Real estate expenses, lp				consideration for pref-
		R 2711	rical estate expenses, ip				erential rights for shares
		-2719			K	2928	Other additional capital
		F 2720	Real estate expenses, lp				contributions
		R 2721	, ,,		K	2929	Supplementary calls
		-2729					(contra account 1299)
		F 2730	Real estate expenses, lp	Statutory reserve	к	2930	Legal reserve
		R 2731		Reserve for shares		2935	Reserve for shares in a
		-2739		in a parent or ma-			parent or majority
		F 2740	Real estate expenses, lp	jority investor			investor
		R 2741		Other revenue re-	к	2937	Other revenue reserves
		-2749		serves			(co-operatives)
		F 2750	Income from real estate,	Reserves provided	к	2950	Reserves provided for
			lp	for by the articles			by the articles of
		R 2751		of association			association
		-2759		Reserves		F 2959	Collectively held
		F 2760	Income from real estate,				reserves (with break-
			lp				down for statement of
		R 2761					changes in capital
		-2769					accounts)
		F 2770	Income from real estate,	Other retained	к	2960	Other revenue reserves
			lp	earnings			
		R 2771			K	2961	Other revenue reserves
		-2779					from the purchase of
		F 2780	Income from real estate,				treasury shares
		D 0701	lp		K	2962	Equity component of
		R 2781					reversals of write-downs
		-2789	In a constant of the constant	Opening balance,	НВ К	2963	Revenue reserves from
		F 2790	Income from real estate,	Private account			the transitional BilMoG
		D 2701	lp				provisions
		R 2791			НВ К	2964	Revenue reserves from
Subscribed assistal	17	-2799	Cubcaribad assit-1				the transitional BilMoG
Subscribed capital	K	2900	Subscribed capital				provisions (reversal of
Paid-up shares of	K	2901	Paid-up shares of				write-downs of tangible
remaining mem- bers of co-opera-			remaining members of				fixed assets)
tives			co-operatives		HB K	2965	Revenue reserves from
	v	2902	Paid-up shares of				the transitional BilMoG
Paid-up shares of withdrawing	K	2902	withdrawing members				provisions (reversal of
members of co-			of co-operatives				write-downs of long-
operatives			or co oberanives			2000	term financial assets)
Paid-up shares of	К	2903	Paid-up shares of		НВ К	2966	Revenue reserves from
cancelled shares	IX.	2505	co-operatives,				the transitional BilMoG
zancenea shares			cancelled shares				provisions (reversal of
Paid-up shares of	К	2906	Unpaid and due shares				special tax-allowable reserves)
remaining mem-	K	2500	in co-operatives,		Γ⊔Ω K	2967	Deferred taxes (revenue
bers of co-opera-			recorded		HB K	2307	reserves credit balance)
tives							from items taken
		2907	Contra account for un-				directly to equity
			paid and due shares in		K K	2968	Deferred taxes (revenue
			co-operatives, recorded		HB K	2500	reserves debit balance)
Subscribed capital	K	2908	Capital increase from				from items taken
. [-			reserves or retained				directly to equity
			earnings		НВ К	2969	Deferred income (reve-
Treasury shares	K	2909	Purchased treasury				nue reserves debit
Í			shares				balance) from items
Uncalled out-		2910	Unpaid uncalled contri-				taken directly to equity
standing contri-			butions to subscribed	Profit/loss carry-	К	2970	Retained profits
butions			capital (reported as	forward			brought forward before
			liability, deducted from				appropriation of net
			subscribed capital on				profit
			the face of the balance				
			sheet)				
Capital reserves	K	2920	Capital reserves				

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

Balance sheet / Profit and loss item	Program linkage	De	3 bt accounts	Balance sheet / Profit and loss item	Program linkage	De	3 ebt accounts
		3099	Provisions for environ- mental protection		U	AM 3264	Tax-paid payments received on account of
Bonds		3100	Non-convertible bonds				orders, 0 % VAT
		3101	Non-convertible bonds				(liabilities)
			- remaining term		U	AM 3270	Tax-paid payments
			up to 1 year				received on account of
		3105	Non-convertible bonds				orders, 16 % VAT
			- remaining term				(liabilities)
			between 1 and 5 years			R 3271	
		3110	Non-convertible bonds		U	AM 3272	Tax-paid payments
			- remaining term				received on account of
		2400	greater than 5 years				orders, 19 % VAT
		3120	Convertible bonds			ח ממכנים	(liabilities)
		3121	Convertible bonds			R 3273 -3274	
			- remaining term			-3274 3279	Payments received on
		3125	up to 1 year Convertible bonds			3219	account of orders
		3123	- remaining term				- Back taxes
			between 1 and 5 years			3280	Payments received on
		3130	Convertible bonds			3200	account of orders
		3130	- remaining term				- remaining term
			greater than 5 years				up to 1 year
iabilities to finan-		3150	Liabilities to banks			3284	Payments received on
cial institutions or		3.30					account of orders
Cash on hand,							- remaining term
central bank bal-							between 1 and 5 years
ances, bank bal-						3285	Payments received on
nces, and checks							account of orders
		3151	Liabilities to banks				- remaining term
			- remaining term				greater than 5 years
			up to 1 year	Trade payables or		S 3300	Trade payables
		3160	Liabilities to banks	Other assets			
			- remaining term			F 3301	Trade payables
			between 1 and 5 years			-3303	
		3170	Liabilities to banks		SB	F 3305	Trade payables at
			- remaining term				general VAT rate
			greater than 5 years				(cash basis accounting)
		3180	Liabilities to banks		SB	F 3306	Trade payables at
			under instalment credit				reduced VAT rate
		2101	agreements			F 2207	(cash basis accounting)
		3181	Liabilities to banks		SB	F 3307	Trade payables, no
			under instalment credit				input tax (cash basis
			agreements - remaining term up to 1 year			F 3309	accounting) Contra account 3305-
		3190	Liabilities to banks		SB	1 3303	3307 if payables are
		3.30	under instalment credit				classified by tax rates
			agreements				(cash basis accounting)
			- remaining term	Trade payables or	1	F 3310	Trade payables, no sep
			between 1 and 5 years	Other assets		-3333	arate receivables/paya-
		3200	Liabilities to banks]		bles accounting
			under instalment credit		SB	F 3334	Trade payables for
			agreements				investments,
			- remaining term				section 4(3) EStG
			greater than 5 years	Trade payables or		F 3335	Trade payables, no
		3210	Liabilities to banks,	Other assets			separate receivables/
			previous to residual				payables accounting
tabilista a co		22.42	term differentiation				- remaining term
iabilities to finan-		3249	Contra account 3150-			F 2225	up to 1 year
ial institutions			3209 if accounts 3210- 3248 are allocated			F 3337	Trade payables, no
idvance pay		3250					separate receivables/
dvance pay- nents received on		3230	Payments received on account of orders				payables accounting
orders			(liabilities)				 remaining term between 1 and 5 years
714613	U	AM 3260	Tax-paid payments			F 3338	Trade payables, no
	0	AIVI 3200	received on account of			F 3330	separate receivables/
			orders, 7 % VAT				payables accounting
			(liabilities)				- remaining term
	U	AM 3261	Tax-paid payments				greater than 5 years
	-	525.	received on account of				J. IIII. Chan 5 years
			orders, 5 % VAT				
			(liabilities)				
		R 3262					
		-3263			1		

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

Balance sheet / Profit and loss item	Program linkage	3 Debt acco	unts	Balance sheet / Profit and loss item	Program Iinkage	De	3 bt accounts
		silent ing te	ties to atypical partners - remain- rm up to 1 year ties to atypical	Liabilities to shareholders or Receivables from shareholders		3640	Liabilities to GmbH shareholders
		silent - rema	partners aining term en 1 and 5 years	Silarenoluers		3641	Liabilities to GmbH shareholders - remain- ing term up to 1 year
		3537 Liabili silent - rema	ties to atypical partners aining term	Liabilities to shareholders		3642	Liabilities to GmbH shareholders - remaining term
		3540 Profit- loans	er than 5 years -participation -participation			3643	between 1 and 5 years Liabilities to GmbH shareholders - remaining term
		up to 3544 Profit	- remaining term 1 year -participation	Liabilities to general partners or		3645	greater than 5 years Liabilities to general partners
		betwe 3547 Profit	- remaining term en 1 and 5 years participation - remaining term	Receivables from general partners		3646	Liabilities to general partners - remaining
		greate 3550 Securi receiv	er than 5 years ty deposits ed			3647	term up to 1 year Liabilities to general partners
		receiv term u	ty deposits ed - remaining up to 1 year ty deposits			3648	- remaining term between 1 and 5 years Liabilities to general
		receiv - rema	•	Liabilities to lim-		3650	partners - remaining term greater than 5 years Liabilities to limited
		3557 Securi receiv - rema	ty deposits ed aining term	ited partners or Receivables from limited partners		333	partners
		3560 Loans 3561 Loans	er than 5 years - remaining term 1 year			3651	Liabilities to limited partners - remaining term up to 1 year
		3564 Loans betwe	- remaining term en 1 and 5 years - remaining term			3652	Liabilities to limited partners - remaining term between 1 and 5 years
		3570 Other ous to	er than 5 years liabilities, previ- o residual term entiation (balance			3653	Liabilities to limited partners - remaining term
		sheet 3599 Contra	accounting only) a account 3500- and 3640-3658 if	Other liabilities		3655 3656	greater than 5 years Liabilities to silent partners Liabilities to silent
Other liabilities or		alloca 3600 Consi	gnment goods			3657	partners - remaining term up to 1 year Liabilities to silent
Other liabilities Other liabilities or Other assets		3611 Liabili	nts card settlements ties to project rtiums			3658	partners - remaining term be- tween 1 and 5 years Liabilities to silent
ourer assets	SB	3612 Neutr recog	alization of items nized in expenses ction 4(3) EStG			3030	partners - remaining term greater than 5 years
	SB	equity EStG	recognized in for section 4(3)	Other assets		3695	Allocation account for prepayments if posted via payables account
Other liabilities or Other assets		accou ners -	drawdown nt of silent part- other liabilities allocation	Other liabilities or Other assets		3700 3701	Liabilities from taxes and levies Liabilities from taxes
- "Other ac-	SB	accou accou	nts (interim	Other liabilities		3710	and levies - remaining term up to 1 year Liabilities from taxes and levies
counts" - Other liabilities	30]	joint o 3635 Other	ownership liabilities refunds operatives			3715	- remaining term between 1 and 5 years Liabilities from taxes
							and levies - remaining term greater than 5 years

Balance sheet / Profit and loss item	Program linkage	De	3 bt accounts	Balance sheet / Profit and loss item	Program linkage	De	3 ebt accounts
Other liebilities or		2720	Decreel liebilities			S 3807	VAT on intra European
Other liabilities or Other assets		3720 3725	Payroll liabilities Liabilities for amounts			5 3807	VAT on intra-European Union supplies of goods and services subject to
		3726	withheld from employees Payables to tax authori-			S 3808	domestic taxation VAT on intra-European Union supplies of goods
			ties for construction withholding tax to be				and services subject to domestic taxation, 19 %
		3730	remitted Wage and church tax payables			S 3809	VAT on intra-commu- nity acquisitions without input tax deduction
		3740 3741	Social security liabilities Social security liabilities	Provisions for taxes (general) or		S 3810	VAT not due
		3750	- remaining term up to 1 year Social security liabilities	Other assets	U	S 3811 S 3812	VAT not due 7 % VAT not due on
		2755	- remaining term between 1 and 5 years				intra-European Union supplies of goods and
		3755	Social security liabilities - remaining term greater than 5 years			R 3813	services subject to domestic taxation
		3759	Expected contributions owed to social security funds		U	S 3814	VAT not due on intra-European Union
		3760	Liabilities from taxes withheld (investment				supplies of goods and services subject to do- mestic taxation, 19 %
			income tax and			R 3815	
			solidarity surcharge,	Oak and the latter and	U	S 3816	VAT not due 19 %
			church tax on investment income tax) for open distribution	Other liabilities		S 3817	VAT on supplies of goods and services taxable in another EU
		3761 3770	Excise duties payable Liabilities from capital-forming			S 3818	country VAT on supplies of other goods and
		3771	payment arrangements Liabilities from				services/cost-plus contracts taxable in
			capital-forming pay- ment arrangements	Other liabilities or		S 3819	another EU country VAT from acquisition as
			- remaining term up to 1 year	Other assets		3 3013	last purchaser in a triangular transaction
Other liabilities		3780	Liabilities from capital-forming pay- ment arrangements	Other liabilities	U	F 3820 F 3830 S 3831	VAT prepayments VAT prepayments 1/11 VAT on intra-European
			- remaining term be- tween 1 and 5 years	Other habilities		3 303 1	Union supplies of goods and services subject to
		3785	Liabilities from capital- forming payment arrangements	Other liabilities or	U	F 3832	domestic taxation, only OSS Back taxes, VAT return
			- remaining term greater than 5 years	Other assets		R 3833	line 65
Other liabilities or Other assets		3786 3790	Issued gift tokens Payroll allocation			S 3834	VAT on intra-commu- nity acquisition of new vehicles from suppliers
	SB	3791	Payroll allocation, section 11(2) EStG for section 4(3) EStG			S 3835	without VAT identification number VAT under
	SB	3796	Social security liabilities (section 4(3) EStG)			R 3836	section 13b UStG
Other liabilities		S 3798	VAT on electronic services taxable in another EU country			S 3837 R 3838	VAT under section 13b UStG 19 %
		3799	Tax payments on services taxable in			S 3839	VAT withdrawal of goods from a VAT warehouse
Other liabilities or Other assets		S 3800	another EU country VAT			3840 3841	VAT, current year VAT liabilities,
		S 3801 S 3802	VAT 7 % VAT on intra-commu- nity acquisitions			3845	previous year VAT liabilities, earlier years
		R 3803 S 3804	VAT on intra-commu-			3850	Acquisition tax deferred until
		R 3805 S 3806	nity acquisitions 19 % VAT 19 %		U	F 3851	Incorrect or invalid invoiced taxes, VAT return line 69

Balance sheet /	Program		3	Balance sheet /	Program		4
Profit and loss item	linkage	De	bt accounts	Profit and loss item	linkage	Ope	rating income
Other liabilities		3854	Tax payments to other	Sales		4000	Revenue (free text)
		3860	countries Liabilities from VAT		U	-4099 AM 4100	Tax-exempt sales
		3000	advance payments		o	-4104	section 4 no. 8 ff. UStG
Other liabilities or		S 3865	VAT due in following		U	AM 4105	Tax-exempt sales unde
Other assets			period (sections 13 (1)				section 4 no. 12 UStG
			no. 6, 13b (2) UStG)				(rental and leasing)
Prepaid expenses		3900	Deferred income		U	AM 4110	Other tax-exempt sales domestic
"Other ac- counts" -		3950	Deferrals of intra-period flat-rate depreciation		U	AM 4120	Tax-exempt sales
Courts -			charges for			7	section 4 no. 1a UStG
			management		U	AM 4125	Tax-exempt intra-com
			accounting analysis				munity deliveries
						A.A. 4120	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 deliv
							eries of new vehicles to
							purchasers without VA identification number
					U	AM 4136	Revenue ss. 25 and
							25a UStG 19 % VAT
						R 4137	
						4138	Revenue ss. 25 and
					U	AM 4139	25a UStG without VAT Revenue from travel
					U	AIVI 4139	services s. 25(2) UStG,
							tax-exempt
					U	AM 4140	Tax-exempt offshore
							sales, etc.
					U	AM 4150	Other tax-exempt sales
							(e.g. section 4 nos. 2-7 UStG)
					U	AM 4160	Tax-exempt sales
						7	without input tax
							deduction, part of tota
							sales section 4 UStG
					U	AM 4165	Tax-exempt sales with
							out input tax deductio part of total sales
						4180	Revenue taxed at
							average rates under
							section 24 UStG
						R 4182	
					U	-4183	Tay from saverne fo
					U	AM 4184	Tax-free revenue for small business
							section 19(1) UStG
						4185	Revenue of VAT-exem
							small business as
							defined by section
					U	AM 4186	19 (1) UStG (old versio Revenue from slot
					o	AIVI 4 100	machines 19 % VAT
						R 4187	222 13 70 1711
						-4188	
						4200	Revenue
					U	AM 4290 -4299	Revenue 0 % VAT
					U	-4299 AM 4300	Revenue 7 % VAT
					ĭ	-4309	
					U	AM 4310	Revenue from intra-Eu
						-4314	ropean Union supplies
							of goods and services
							subject to domestic
					U	AM 4315	taxation 7 % VAT Revenue from intra-Eu
					ŭ	-4319	ropean Union supplies
							of goods and services
							subject to domestic
							taxation 19 % VAT

Balance sheet /	Program	_	. 4	Balance sheet /	Program		4
Profit and loss item	linkage	Ope	rating income	Profit and loss item	linkage	Ope	rating income
		4320 -4329	Revenue from services taxable in another EU		U	AM 4564	Tax-exempt commission revenue
		R 4330	country, not subject to domestic taxation		U	AM 4565	section 4 no. 8 ff. UStG Tax-exempt commission
		4331	Revenue from taxable electronic services in			R 4566	revenue section 4 no. 5 UStG
		R 4332	another EU country		U	-4568 AM 4569	Commission revenue
	U	-4333 AM 4334	Revenue 7 % VAT		U	4570	19 % VAT Other income from
	Ü	AM 4335	Revenue from supplies of mobile telephony			4370	commissions, licences and patents
			devices, tablet computers, game consoles and			R 4571 -4573	·
			integrated circuits for which the recipient bears VAT under		U	AM 4574	Other income from commissions, licences and patents, tax-ex-
	U	AM 4336	s. 13b UStG Revenue from other services taxable in		U	AM 4575	empt. s. 4(8) ff. UStG Other income from commissions, licences
			another EU country, for which the recipient				and patents, tax-ex- empt. s. 4(5) UStG
	U	AM 4337	bears tax liability Revenue from services		U	AM 4576	Other income from commissions, licences
			for which the recipient bears the tax liability under section 13b UStG			R 4577 -4578	and patents 7 % VAT
	U	AM 4338	Revenue from services taxable in a third		U	AM 4579	Other income from commissions, licences
			country, not subject to domestic taxation		SB	4580	and patents 19 % VAT Statistical account, reve-
	U	AM 4339	Revenue from services taxable in another EU country, not subject			4581	nue at general VAT rate (cash basis accounting) Statistical account, reve-
	U	AM 4340	to domestic taxation Revenue 16 % VAT		SB	4301	nue at reduced VAT rate (cash basis accounting)
	U	-4349 AM 4400	Revenue 19 % VAT		SB	4582	Statistical account, tax-exempt and untaxed
	U	-4409 AM 4410 -4419	Revenue 19 % VAT			4589	revenue (cash basis accounting) Contra account 4580-
		R 4420 -4448			SB	4363	4582 if revenue is classified by tax rates
	U	AM 4449	Revenue from electronic services subject to	Other operating		4600	(cash basis accounting) Non-cash withdrawals
		4499	domestic taxation 19 % VAT Incidental income	income		4605	Withdrawal of items
- "Other ac-	SB	4500	(related to purchases) Special business			R 4608 -4609	No VAI
counts" -			income, remuneration for work performed		U	AM 4610 -4615	Withdrawal by business owner for non-business
	SB	4501	Special business income, rental/ lease income		U	AM 4616	purposes (goods) 7 % VAT Withdrawal by business
	SB	4502	Special business income, interest income		o l	AW 4010	owner for non-business purposes (goods)
	SB	4503	Special business income, liability			R 4617	7 % VAT
	SB	4504	compensation Special business income, pension			-4618 4619	Withdrawal by business owner for non-business
	SB	4505	payments Special business income, other special		U	AM 4620	purposes (goods) no VAT Withdrawal by business
Sales		4510	business income Revenue from waste recycling			-4626	owner for non-business purposes (goods) 19 % VAT
		4520 4560	Revenue from empties Commission revenue			R 4627 -4629	12 /0 1/11
		R 4561 -4563			U	AM 4630 -4635	Use of items for non-business purposes 7 % VAT

Profit and loss term	Balance sheet /	Program		4	Balance sheet /	Program		4
	Profit and loss item	linkage	Ope	rating income	Profit and loss item	linkage	Ope	rating income
7.% VAT 4837 Use of items for non-business purposes in or VAT use of items for non-business purposes in or VAT use of items for non-business purposes in or VAT use of items for non-business purposes in or VAT use of items for non-business purposes in or VAT use of items for non-business purposes in or VAT use of items for non-business purposes in or VAT use of items for non-business purposes in or VAT use of items for non-business purposes in or VAT use of items for non-business purposes in or VAT use of vehicles; U		U	AM 4636	Use of items for		U	AM 4706	Reductions in revenue
According to the service of the se								
## C. 2, of the German ## Add Use of items for non- business purposes with the purposes with the purposes without VAT ## Add Add Use of items for non- business purposes with the purposes without VAT ## Add Add Use of items for non- business purposes without VAT ## Add Add Use of items for non- business purposes of whiches I Use of items for non- business purposes 19 (I Add Add I I I Add Add I I I I I I I I			4637					, -
Add			.007					•
Section Sect			4630					
War Class of Interpretary Art Class of Interpretary Art Class of Interpretary Art Class of Interpretary Art Class			4638			U		
								7 70 VAI
Without VAT			4639					
U						U	AM 4719	
1-4644 Non-vash benefits 1-472						U	AM 4720	
U		U						19 % VAT
U			-4644					
U		U	AM 4645			U		Sales allowances on
U								
Business purposes 19 % Val (use of felephone)								,
VAT (use of telephone) R 4647 A649 V		U	AM 4646			U	AM 4/25	
R 4647								
U								services subject to do-
U				Non-cash other services			ANA 4726	
Non-cash other services 7 % VAT Sales allowances on tare-exempt sales under services subject to domestic taxation 19 % VAT Sales allowances on tare-exempt sales under services 4727 Sales allowances on tare-exempt sales under services 4728 Sales allowances on tare-exempt sales under services 4729 Sales allowances on tare-exempt sales under services table in another EU country S/AM 4731 Sales allowances on tare-exempt sales under services table in another EU country S/AM 4731 Sales allowances on tare-exempt sales under services table in another EU country S/AM 4731 Sales allowances on tare-exempt sales under services table in another EU country S/AM 4731 Sales allowances on tare-exempt sales under services table in another EU country S/AM 4731 Sales allowances on tare-exempt sales under services table in another EU country S/AM 4736 Sales allowances on tare-exempt sales under services table under services table under services table under services table under services and services to an deservices and deservices on tare-exempt sales under section 4 no. 2-7 USIG Sales allowances on tare-exempt sales under section 4 no. 2-		U				U	AIVI 4/26	
R 4657 4658 4659 Non-cash other services no VAT 19 % VAT Sales allowances on supplies of goods and services taxable in another EU country R 4727 A4669 Non-cash other services 19 % VAT R 4727 A4669 Non-cash benefits SyAM 4730 Cash discounts granted Variety Variet		U		Non-cash other services				•
May			B 465=	7 % VAT				-
Mon-cash other services Non-cash cash of the services No								
U				Non-cash other services			4727	
Part								
R 4667		U						
U				13 % VA1			R 4728	another Lo country
V		U						-
R 4677		U		.5		U	S/AIVI 4/3 I	_
Add		· ·	7 1070				R 4732	
Sales Martin								
U AM 460 Non-cash benefits U S/AM 4735 Cash discounts granted 19 % VAT R 4685 U AM 4686 Non-cash benefits 4689 Non-cash benefits				Non-cash benefits		U	S/AM 4/34	_
Sales Comparison of the first example of the fir			1073				R 4735	0 70 1711
Sales Sales R 4685 Non-cash benefits -4687 19 % VAT 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 S/AM 4741 Cash discounts granted for goods and services for which the recipient of goods/services is liable for VAT pursuant to section 13b(2) (10) UStG S/AM 4741 Cash discounts granted for goods and services for which the recipient bears the tax liability under section 13b UStG Sales allowances on tax-exempt sales under section 4 no. 8 ff. UStG Sales allowances on tax-exempt sales under section 4 no. 2-7 UStG Sales allowances on other tax-exempt sales without input tax deduction of the tax-exempt sales with input tax deduction Sales allowances on other tax-exempt sales with input tax deduction Sales allowances on tax-exempt sales with input tax deduction Sales allowances on Sales allowances on other tax-exempt sales with input tax deduction Sales allowances on Sales allowances on other tax-exempt sales with input tax deduction Sales allowances on Sales Sale		U				U	S/AM 4736	_
Sales Sales AM 4686 Non-cash benefits 19 % VAT				(goods) 19 % VAT			D //727	19 % VAT
Sales Sales A687 Non-cash benefits no VAT Untaxed sales (internal sales) VAT reimbursements, e.g. under s. 24 UStG 4699 VAT reimbursements, e.g. under s. 24 UStG 4699 Taxes directly related to sales 4700 Sales allowances on tax-exempt sales under section 4 no. 2-7 UStG AM 4701 Sales allowances on tax-exempt sales under section 4 no. 2-7 UStG U AM 4703 Sales allowances on tax-exempt sales under section 4 no. 2-7 UStG AM 4704 Sales allowances on tax-exempt sales under section 4 no. 2-8 UStG U AM 4705 Sales allowances on tax-exempt sales under section 4 no. 2-8 UStG U AM 4705 Sales allowances on tax-exempt sales under section 4 no. 2-8 UStG U AM 4705 Sales allowances on tax-exempt sales without input tax deduction U AM 4704 Sales allowances on tother tax-exempt sales with input tax deduction U AM 4705 Sales allowances on tother tax-exempt sales with input tax deduction U AM 4705 Sales allowances on tother tax-exempt sales with input tax deduction U AM 4705 Sales allowances on tother tax-exempt sales with input tax deduction U AM 4705 Sales allowances on tother tax-exempt sales with input tax deduction U AM 4705 Sales allowances on tother tax-exempt sales with input tax deduction U AM 4705 Sales allowances on tax-exempt sales with input tax deduction U AM 4705 Sales allowances on tax-exempt sales with input tax deduction U AM 4705 Sales allowances on tax-exempt sales with input tax deduction Union supplies of goods and services subject to		U		Non-cash benefits		U		Cash discounts granted
Sales A689 Non-cash benefits no VAT 4690 Untaxed sales (internal sales) 4695 VAT reimbursements, e.g. under s. 24 UStG 4695 Taxes directly related to sales 4699 Taxes directly related to sales U AM 4701 Sales allowances U AM 4701 Sales allowances on tax-exempt sales under section 4 no. 2-7 UStG U AM 4702 Sales allowances on tax-exempt sales under section 4 no. 2-7 UStG U AM 4703 Sales allowances on tax-exempt sales under section 4 no. 2-7 UStG U AM 4704 Sales allowances on other tax-exempt sales without input tax deduction U AM 4705 Sales allowances on other tax-exempt sales with input tax deduction U AM 4705 Sales allowances on other tax-exempt sales with input tax deduction U AM 4705 Sales allowances on other tax-exempt sales with input tax deduction U AM 4705 Sales allowances on other tax-exempt sales with input tax deduction U AM 4705 Sales allowances on other tax-exempt sales with input tax deduction U AM 4705 Sales allowances on other tax-exempt sales with input tax deduction U AM 4705 Sales allowances on other tax-exempt sales with input tax deduction U AM 4705 Sales allowances on other tax-exempt sales with input tax deduction U AM 4705 Sales allowances on tax-exempt sales with input tax deduction and services subject to				19 % VAT				for supplies of cell
Sales 4690 Untaxed sales (internal sales) 4695 VAT reimbursements, e.g. under s. 24 UStG 4695 Taxes directly related to sales 4699 Taxes directly related to sales 4690 Untaxed sales (or which the recipient bears the tax liability under section 13b UStG 4691 Taxes directly related to sales 4692 Taxes directly related to sales 4693 Taxes directly related to sales 4694 Taxes directly related to sales 4695 Taxes directly related to sales 4699 Taxes directly related to sales 4699 Taxes directly related to sales 4690 Taxes directly related to sales 4700 Sales allowances on 4700 Taxes directly related to sales 4700 Taxes directly related				Non each bonefits				•
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deduction U AM 4704 Sales allowances on other tax-exempt sales with input tax deduction U AM 4705 Sales allowances on tax-exempt sales under U AM 4705 Sales allowances on tax-exempt sales under								·
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other tax-exempt sales with input tax deduction U AM 4705 Sales allowances on tax-exempt sales under S/AM 4745 Cash discounts granted on intra-European Union supplies of goods and services subject to		υ	AM 4704				R 4744	Section 4 no. in USIG
U AM 4705 Sales allowances on tax-exempt sales under Union supplies of goods and services subject to		-						
tax-exempt sales under and services subject to			444 1705	•				•
		U	AM 4/05					
25				section 4 no. 1a UStG				•

Balance sheet /	Progi	ram		4	Balance sheet /	Program		4
Profit and loss item	linka		Oper	rating income	Profit and loss item	linkage	Ope	rating income
		U	S/AM 4746	Cash discounts granted			4838	Reimbursed input tax,
				on intra-European Union supplies of goods			4839	other countries Other infrequent
				and services subject to domestic taxation 7 % VAT			4840	income Currency translation
		U	R 4747 S/AM 4748	Cash discounts granted		U	AM 4841	gains Other regular operating income tax-exempt
		O	3/AIVI 4740	on intra-European Union supplies of goods		U	AM 4842	section 4 no. 8 ff UStG Other regular operating
				and services subject to domestic taxation			7 10.12	income tax-exempt e.g. section 4 nos. 2-7 UStG
			R 4749	19 % VAT			4843	Income from remeas- urement of cash funds
		U	AM 4750 -4751	Volume discounts granted 7 % VAT		U	AM 4844	Revenue from sales of tangible fixed assets,
		U	R 4752 -4759 AM 4760	Volume discounts		U	AM 4845	tax-exempt. section 4 no. 1a UStG (book gain) Revenue from sales of
		U	-4761 R 4762	granted 19 % VAT			AIVI 4043	tangible fixed assets 19 % VAT (book gain)
			-4768 4769	Volume discounts			R 4846 4847	Currency translation
			4770	granted Rebates granted		U	AM 4848	gains (not s. 256a HGB) Revenue from sales of
		U	AM 4780 -4781 R 4782	Rebates granted 7 % VAT				tangible fixed assets, tax-exempt. section 4 no. 1b UStG (book gain)
		U	-4789 AM 4790	Rebates granted			4849	Revenue from sales of tangible fixed assets
			-4791 R 4792	19 % VAT			4850	(book gain) Revenue from sales of
Increase or reduc- tion in finished	-		-4799 4800	Inventory changes			4851	intangible fixed assets (book gain) Revenue from sales of
goods inventories and work in pro-				- finished goods			4031	long-term financial assets (book gain)
gress			4810	Inventory changes		G K	4852	Revenue from sales of long-term financial
			4815	- unfinished goods Inventory changes				assets section 3 no. 40 EStG/section 8b(2) KStG
Increase or reduc- tion in inventory			4816	services in progressInventory changesconstruction contracts			4855	(book gain) Disposals of tangible fixed assets
of construction work in progress				in progress				(net carrying amount for book gain)
Increase or reduc- tion in inventory			4818	Inventory changes - orders in progress			4856	Disposals of intangible fixed assets
of audit work in progress Other own work	-		4820	Other own work			4857	(net carrying amount for book gain) Disposals of long-term
capitalised		G K	4824	capitalised Other own work				financial assets (net carrying amount
				capitalised (borrowing costs attributable to		G K	4858	for book gain) Disposals of long-term
	НВ		4825	cost of sales) Own work capitalised to				financial assets section 3 no. 40 EStG/section 8b(2) KStG (net carrying
				produce internally generated intangible fixed assets	Sales		4860	amount for book gain) Income from real estate
Other operating income			4830	Other operating income		U	AM 4861	Rental and lease income, VAT-exempt
			4832	Other operating income from affiliated companies		U	AM 4862	s. 4 no. 12 UStG Rental and lease income 19 % VAT
Sales	1		4833	Other incidental income			R 4863	
Other operating income		U	AM 4834	Other regular operating income 16 % VAT		SB U	-4864 AM 4865	Revenue from sales of current assets 19 % VAT
		U	4835 AM 4836	Other regular operating income Other regular operating				for section 4(3) sentence 4 EStG
		J	4837	income 19 % VAT Other regular				
	l			non-operating income	I	I	I	

Balance sheet /	1	gram	_	. 4	Balance sheet /	Program		4
Profit and loss item	lin	kage	Ope	rating income	Profit and loss item	linkage	Ope	rating income
	SB	U	AM 4866	Revenue from sales of current assets, VAT-ex- empt. section 4 no. 8 ff UStG in conjunction			4928 4929	Income from reversal of tax reserve under s. 6b(10) EStG Income from reversal of
		GKU	AM 4867	with section 4(3) sentence 4 EStG Revenue from sales of		SB	4929	replacement reserve under R.6.6 EStR Income from reversal
	SB	GKU	AIVI 4007	current assets, VAT-ex-				of provisions
				empt. section 4 no. 8 ff UStG in conjunction			4932	Income from remission of liabilities
				with section 4(3) sentence 4 EStG,			4935	Income from the reversal of other tax reserves
			4869	section 3 no. 40 EStG/ section 8b(2) KStG Revenue from sales of			4937	Income from reversal of accelerated tax depreciation
	SB		4003	current assets under section 4(3) sentence		SB	4938	Income from reversal of tax reserve under
Other operating			R 4900	4 EStG			4940	s. 4g EStG Allocated other
income		K	-4903 4904	Disposal of securities			.5.10	non-cash benefits (excluding goods)
		K	4304	classified as current assets, section 8b(2)		U	AM 4941	Non-cash benefits 7 % VAT (goods)
				KStG (book value in the event of book gain)			R 4942 -4944	5 ,
			4905	Income from disposal of current assets		U	AM 4945	Non-cash benefits 19 % VAT (goods)
		G K	4906	(excluding inventories) Income from disposal of			4946	Allocated other non-cash benefits
				current assets (exclud- ing inventories) section		U	AM 4947	Allocated other non-cash benefits from
				3 no. 40 EStG/ section 8b(2) KStG				provision of car 19 % VAT (use of vehicles)
			4910	Income from reversal of write-downs of tangible		U	AM 4948	Allocated other non- cash benefits 19 % VAT
			4911	fixed assets Income from reversal of			4949	Allocated other non- cash benefits no VAT
				write-downs of intangible fixed assets			4960 4970	Prior - period income Insurance recoveries
			4912	Income from reversal of write-downs of long-			1070	and compensation payments
		G K	4913	term financial assets Income from reversal of			4972	Refunds Act on Reimbursement of Employ-
				write-downs of long- term financial assets			4975	ers' Expenses (AAG) Investment subsidies
				section 3 no. 40 EStG/ section 8b(3)		G K	4980	(taxable) Investment grants
		G K	4914	sentence 9 KStG Income from reversal of write-downs section		G K	4981	(tax-exempt) Tax-exempt income from reversal of tax
				3 no. 40 EStG/ section 8b(2) KStG		G K	4982	reserves Other tax-exempt
			4915	Income from reversal of write-downs of current		O K	4987	operating income
				assets excluding inventories			.50.	capitalisation of assets acquired free of charge
		G K	4916	Income from reversal of write-downs of current			4989	Reimbursements, re- funds and credit entries
				assets section 3 no. 40 EStG/section 8b(3)	Sales	-	4992	relating to prior periods Income from adminis-
			4920	sentence 9 KStG Income from reduction				trative costs allocations
				in global valuation allowances on receivables				
			4923	Income from reduction in specific valuation al-				
			4925	lowances on receivables Income from recoveries				
				of receivables previously written off				
			4927	Income from reversal of tax reserve under				
				s. 6b(3) EStG				

Balance sheet /	Program		5	Balance sheet /	Program		. 5
Profit and loss item	linkage	Opera	ating expenses	Profit and loss item	linkage	Opera	ating expenses
Cost of raw mate-		5000	Cost of raw materials,			AV 5192	Fuels (production)
rials, consumables and supplies, and		-5099	consumables and supplies, and of			R 5193	19 % input tax
of purchased			purchased merchandise			-5198	
merchandise			•			5200	Cost of merchandise
		5100	Raw materials, consum-			AV 5300	Cost of merchandise
			ables and supplies			-5309	7 % input tax
		AV 5110 -5119	Cost of raw materials, consumables and			R 5310 -5346	
		-3119	supplies 7 % input tax			AV 5347	Cost of merchandise
		R 5120					7 % input tax
		-5128				R 5348	
		5129	Cost of raw materials,			5349	Cost of merchandise
			consumables and supplies without input				without input tax deduction
			tax deduction			AV 5400	Cost of merchandise
		AV 5130	Cost of raw materials,			-5409	19 % input tax
		-5139	consumables and			R 5410	
			supplies 19 % input tax			-5417	6 . () !
		R 5140				AV 5418	Cost of merchandise 19 % input tax
	U	-5159 AV 5160	Cost of raw materials,			R 5419	19 % iliput tax
	Ö	7100	consumables and sup-		U	AV 5420	Intra-community
			plies, intra-community			-5424	acquisitions 7 % input
			acquisitions 7 % input				tax and 7 % VAT
		D 5464	tax and 7 % VAT		U	AV 5425 -5429	Intra-community
	U	R 5161 AV 5162	Cost of raw materials,			-5429	acquisitions 19 % input tax and 19 % VAT
	Ö	-5163	consumables and sup-		U	AV 5430	Intra-community
			plies, intra-community				acquisitions without
			acquisitions 19 % input				input tax and 7 % VAT
		D 5464	tax and 19 % VAT			R 5431	
		R 5164 -5165			U	-5434 AV 5435	Intra-community
	U	AV 5166	Cost of raw materials,		G	AV 3433	acquisitions without
	Č	7.17 5.100	consumables and sup-				input tax and 19 % VAT
			plies, intra-community			R 5436	
			acquisitions without			-5439	
	U	AV 5167	input tax and 7 % VAT Cost of raw materials,		U	AV 5440	Intra-community acquisition of new
	U	AV 5107	consumables and sup-				vehicles from supplier
			plies, intra-community				without VAT identifica-
			acquisitions without				tion number, 19 % input
			input tax and 19 % VAT			D 5444	tax and 19 % VAT
		R 5168 -5169				R 5441 -5449	
		AV 5170	Cost of raw materials,			R 5500	
		7.17 5 6	consumables and			-5504	
			supplies 5.5 % input tax			AV 5505	Cost of merchandise
		AV 5171	Purchase of production			-5509	5.5 % input tax
			supplies 9.0 % / 7.8 % input tax			R 5510 -5539	
		R 5172	mput tux			AV 5540	Goods received at
		-5174				-5549	average rate under
	U	AV 5175	Cost of raw materials,				section 24 UStG
			consumables and sup-		U	AV 5550	9.0 % / 7.8 % input tax Tax-exempt intra-
			plies from a VAT ware- house s. 13a UStG 7 %		U	AV 2220	community acquisitions
			input tax and 7 % VAT			5551	Cost of merchandise in
	U	AV 5176	Cost of raw materials,				a third country, taxable
			consumables and sup-			5552	Acquisition by 1st
			plies from a VAT ware-				purchaser in a triangular
			house s. 13a UStG 19 % input tax and 19 % VAT		U	AV 5553	transaction Purchase of merchan-
		R 5177	mput tax anu 13 % VAT		0	WA 2222	dise as last purchaser in
		-5188					a triangular transaction
	U	AV 5189	Cost of raw materials,				19 % input tax and
			consumables and sup-			D === /	19 % VAT
			plies as last purchaser in			R 5554 -5557	
			a triangular transaction 19 % input tax and			-5557 5558	Cost of merchandise in
			19 % VAT			3333	another EU country,
		5190	Fuels (production)				taxable
		AV 5191	Fuels (production) 7 %			5559	Tax-exempt imports
		l	input tax				

Balance sheet /	Program	_	5	Balance sheet /	Program		5
Profit and loss item	linkage	Opera	ating expenses	Profit and loss item	linkage	Oper	ating expenses
	U	AV 5560 R 5561 -5564	Merchandise from a VAT warehouse, section 13a UStG 7 % input tax and 7 % VAT			S/AV 5734 R 5735 S/AV 5736	Cash discounts received on cost of raw materials, consumables and supplies 7 % input tax Cash discounts received
	U	AV 5565	Merchandise from a VAT warehouse, section 13a UStG 19 % input tax			R 5737 S/AV 5738	19 % input tax Cash discounts received
		R 5566 -5569 5600	and 19 % VAT Non-deductible			R 5739	on cost of raw materials, consumables and supplies 19 % input tax
		-5609 5610 -5619	input tax Non-deductible input tax 7 %		U	-5740 S/AV 5741	Cash discounts received on cost of raw materials,
		R 5650 -5659 5660	Non-deductible				consumables and supplies, taxable intracommunity acquisitions
		-5669 5700 5701	input tax 19 % Trade discounts Trade discounts on cost of raw materials, con-		U	R 5742 S/AV 5743	19 % input tax and 19 % VAT Cash discounts received
		AV 5710 -5711 R 5712	sumables and supplies Trade discounts 7 % input tax		0	3/AV 31+3	on cost of raw materials, consumables and sup- plies, taxable intra-com- munity acquisitions 7 %
		-5713 AV 5714	Trade discounts on cost of raw materials, consumables and supplies 7 % input tax			S/AV 5744	input tax and 7 % VAT Cash discounts received on raw materials, consumables and supplies, taxable intra-
		AV 5715	Trade discounts on cost of raw materials, consumables and supplies 19 % input tax			S/AV 5745	community acquisitions Cash discounts received on taxable intra-com- munity acquisitions
	U	R 5716 AV 5717	Trade discounts on cost of raw materials, consumables and supplies, intra-community		U	S/AV 5746 R 5747	Cash discounts received on taxable intra-com- munity acquisitions 7 % input tax and 7 % VAT
	U	AV 5718	acquisitions 7 % input tax and 7 % VAT Trade discounts on cost of raw materials, con-		U	S/AV 5748	Cash discounts received on taxable intra- community acquisitions 19 % input tax and
			sumables and supplies, intra-community acquisitions 19 % input			R 5749 AV 5750	19 % VAT Volume discounts
		R 5719 AV 5720 -5721 R 5722	tax and 19 % VAT Trade discounts 19 % input tax			-5751 R 5752 5753	received 7 % input tax Volume discounts received on cost of raw materials, consumables
	U	-5723 AV 5724	Trade discounts on intra-community acquisitions 7 % input tax and 7 % VAT			AV 5754	and supplies Volume discounts received on cost of raw materials, consumables and supplies
	U	AV 5725 R 5726	Trade discounts on intra-community acquisitions 19 % input tax and 19 % VAT			AV 5755	7 % input tax Volume discounts received on cost of raw materials, consumables and supplies
		-5729 S/AV 5730 S/AV 5731	Cash discounts received Cash discounts received			R 5756 -5759	19 % input tax
		R 5732 S/AV 5733	7 % input tax Cash discounts received on cost of raw materials,			AV 5760 -5761 R 5762 -5768	Volume discounts received 19 % input tax
			consumables and Supplies			5769 5770	Volume discounts received Rebates received
						AV 5780 -5781	Rebates received 7 % input tax

Balance sheet /	Program	0.000	5	Balance sheet /	Program	Ones	5
Profit and loss item	linkage	Opera	ating expenses	Profit and loss item	linkage	Oper	ating expenses
		R 5782	Debates constituted		U	AV 5910	Construction services
		5783	Rebates received on cost of raw materials,				supplied by domestic contractor 7 % input tax
			consumables and				and 7 % VAT
			supplies			R 5911	
		AV 5784	Rebates received on			-5912	
			cost of raw materials,		U	AV 5913	Other services supplied
			consumables and supplies 7 % input tax				by a contractor in another EU country 7 %
		AV 5785	Rebates received on				input tax and 7 % VAT
			cost of raw materials,			R 5914	·
			consumables and		U	AV 5915	Services supplied by
		D F706	supplies 19 % input tax				foreign contractor 7 %
		R 5786 S/AV 5787	Cash discounts received			R 5916	input tax and 7 % VAT
		3,714 3101	on cost of raw materials,			-5919	
			consumables and		U	AV 5920	Construction services
			supplies 9.0 % input tax			-5921	supplied by domestic
		R 5788 -5789					contractor 19 % input tax and 19 % VAT
		-5789 AV 5790	Rebates received			R 5922	tax and 19 % VAT
		-5791	19 % input tax		U	AV 5923	Other services supplied
	U	AV 5792	Cash discounts received				by a contractor in an-
			on cost of raw materials,				other EU country 19 %
			consumables and			D 5024	input tax and 19 % VAT
			supplies as last purchaser in a triangular		U	R 5924 AV 5925	Services supplied by
			transaction 19 % input			-5926	foreign contractor 19 %
			tax and 19 % VAT				input tax and 19 % VAT
	U	AV 5793	Cash discounts received			R 5927	
			on purchase of			-5929	Canaturation consists
			merchandise as last purchaser in a triangular		U	AV 5930	Construction services supplied by domestic
			transaction 19 % input				contractor without input
			tax and 19 % VAT				tax and 7 % VAT
		S/AV 5794	Cash discounts received			R 5931	
		6 (4) (5705	5.5 % input tax			-5932	0.1
		S/AV 5795	Cash discounts received 9.0 % input tax		U	AV 5933	Other services supplied by a contractor in
		R 5796	3.0 70 mpat tax				another EU country
		-5797					without input tax and
		S/AV 5798	Cash discounts received				7 % VAT
			on cost of raw materials,			R 5934	Camilana avendia di hvi
			consumables and supplies 5.5 % input tax		U	AV 5935	Services supplied by foreign contractor
		R 5799	supplies 5.5 % input tax				without input tax and
		5800	Delivery costs				7 % VAT
		5820	Empties			R 5936	
		5840	Customs and import duties		U	-5939 AV 5940	Construction services
		5860	Allocated material costs		0	-5941	supplied by domestic
			(contra account			33.1	contractor without input
			5000-99)			_	tax and 19 % VAT
		5880	Changes in inventories			R 5942	Othornorder
			of raw materials, consumables and supplies,		U	AV 5943	Other services supplied by a contractor in
			and of purchased				another EU country
			merchandise				without input tax and
		5881	Changes in inventories				19 % VAT
			of purchased			R 5944	Complete Complete Co
		5885	merchandise Changes in inventories		U	AV 5945 -5946	Services supplied by foreign contractor
		3003	of raw materials, con-			3340	without input tax and
			sumables and supplies				19 % VAT
Expenses for		5900	Purchased services			R 5947	
purchased ser-						-5949	Cash dissaumta massius d
vices		AV 5906	Purchased services			S/AV 5950	Cash discounts received on services for which re-
		WA 2200	19 % input tax				cipient bears tax liability
		R 5907	. p				under section 13b UStG
		AV 5908	Purchased services				
			7 % input tax				
		5909	Purchased services				
		1	without input tax		ı l		

Balance sheet /	Program		5	Balance sheet /	Program		6
Profit and loss item	linkage	Opera	ating expenses	Profit and loss item	linkage	Opera	ating expenses
	U	S/AV 5951	Cash discounts received	Wages and sala-		6000	Wages and salaries
			on services for which	ries			
			recipient bears tax liability under section			6010 6020	Wages Salaries
			13b UStG 19 % input			6024	Managing director
			tax and 19 % VAT			5521	salaries of shareholders
		R 5952					of limited liability
		S/AV 5953	Cash discounts received on services for which		K	6026	company (GmbH) Management bonuses
			recipient bears tax		K	0020	paid to shareholder
			liability under section				managers
			13b UStG without input tax, with VAT			6027	Managing director salaries
	U	S/AV 5954	Cash discounts received		G	6028	Remuneration of
			on services for which				salaried partners,
			recipient bears tax liability under section				section 15 EStG
			13b UStG without input				(corresponds to special business income)
			tax and 19 % VAT		K	6029	Management bonuses
		R 5955				5000	paid to employees
		-5959 5960	Services under s. 13b			6030 6035	Casual labour wages Wages for marginal
		3300	UStG with input tax			0033	part-time work
			deduction			6036	Flat-rate taxes for mar-
		5965	Services under s. 13b UStG without input tax			6027	ginal part-time workers
			deduction			6037	Flat-rate taxes for shareholder managers
	G K	5970	Purchased services		G	6038	Flat-rate taxes for
			(rent/lease for movable				salaried partners,
	G K	5975	property) Purchased services				section 15 EStG (corre- sponds to special
			(rent/lease for				business income)
	C 1/	5000	immovable property)			6039	Flat-rate taxes for
	G K	5980	Purchased services (recompense for rights			6040	employees Flat-rate tax on casual
			and licences)			0040	labour wages
	G	5985	Purchased services			6045	Tips
			(remuneration for rental and lease of assets			6050	Salaries of spouses
			- corresponds to special			6060	Voluntary social bene- fits subject to wage tax
			business income)			6066	Voluntary non-cash
							benefits provided to
							marginal part-time workers
						6067	Voluntary non-cash
							benefits provided to
					G	6068	shareholder managers Voluntary non-cash
					ď	0000	benefits provided to
							salaried partners,
							section 15 EStG (corresponds to special
							business income)
						6069	Flat-rate tax on other
							benefits (e.g. travel
						6070	allowances) Sick pay supplements
						6071	Non-cash benefits and
							services provided to
							marginal part-time workers
						6072	Non-cash benefits and
							services provided to
						6073	employees Non-cash benefits and
						0073	services provided to
							shareholder managers
					G	6074	Non-cash benefits and
							services provided to salaried partners,
							section 15 EStG
							(corresponds to special
							business income)
					-		!

Balance sheet / Profit and loss item	Program linkage	6 Operating expenses	Balance sheet / Profit and loss item	Program linkage	Oper	6 ating expenses
	G	6075 Employment agency subsidies (credit balances) 6076 Expenses from change in provisions for vacation pay 6077 Expenses from change in provisions for vacation pay for shareholder-manager 6078 Expenses from change in provisions for vacation pay for shareholder-manager in provisions for vacation pay for salar partners, section 15 ESTG (corresponds to special business income)	S S	НВ	6201 6205 6209 6210 6211 6220	Amortisation of internally generated intangible fixed assets Goodwill amortisation and write-downs Goodwill write-downs Write-downs of intangible fixed assets Write-downs of internally generated intangible fixed assets Depreciation of tangible fixed assets (excluding depreciation of vehicles and buildings) Depreciation of buildings
		6079 Expenses from change in provisions for vacation pay for marginal part-time workers 6080 Capital-forming			6222 6223 6230	Depreciation of vehicles Depreciation of share of building attributable to home office Write-downs of tangible
		payments 6090 Travel expense reimbursement - home/workplace			6231	fixed assets Write-downs for extraordinary technical and economic wear and
Social security costs and ex- penses for old age pensions and other benefits		6100 Social security, post- employment and othe employee benefit cos			6232	tear of buildings Write-downs for extraordinary technical and economic wear and tear of vehicles
other benefits	G	6110 Statutory social security expenses 6118 Statutory social securi	***		6233	Write-downs for extraordinary technical and economic wear and
	g	expenses for salaried partners, section 15 EStG (corresponds to special business	ty	SB	6240	tear of other assets Write-downs of tangible fixed assets due to special tax rules
		income) 6120 Contributions to occupational health and safety agency		SB	6241	Special depreciation pursuant to section 7g, paragraph 5, of the EStG (excl.vehicles)
		6130 Voluntary social benefits not subject to wage tax 6140 Post-employment)	SB	6242	Special depreciation pursuant to section 7g, paragraph 5, of the EStG (for vehicles)
		benefit costs 6147 Flat-rate tax on other benefits (e.g. direct insurance policies)		SB	6243	Reduction in cost in accordance with section 7g(2) EStG (excl. vehicles)
	G	6148 Post-employment benefit costs of salaric partners, section 15 EStG (corresponds to	ed	SB	6244 6245	Reduction in cost in accordance with section 7g(2) EStG (for vehicles) Accelerated tax
		special business income) 6149 Post-employment benefit costs for		SB	6249	depreciation under section 7b EStG (new rental housing) Deduction amount pur-
		shareholder manager 6150 Pension funds 6160 Employee benefit expenses	5	38	6250 6260	suant to section 6b EStG Finance leases Immediate write-off of low-value assets
		6170 Other social security costs 6171 Social security			6262	Depreciation and amortisation of capitalised low-value assets
Depreciation and		contributions for mar ginal part-time worke 6200 Amortisation of			6264 6266	Write-downs of assets (collective item) Write-downs of capital-
amortization of intangible assets and property, plant and equipment		intangible fixed asset:	Depreciation and amortization of current assets to the extent that they exceed normal depreciation		6270	ised low-value assets Write-downs of other current assets (if unusually high)

Balance sheet /	Program		6	Balance sheet /	Program		6
Profit and loss item	linkage	Opera	ating expenses	Profit and loss item	linkage	Opera	ating expenses
	[cp]	6272	Write-downs of current		G	6319	Remuneration of
	SB		assets due to tax rules				partners for lease of
			(unusually high)				their immovable prop-
		6278	Write-downs of raw				erty, section 15 EStG
		02.0	materials, consumables				(corresponds to special
			and supplies/merchan-				business income)
						6220	· ·
		6270	dise (if unusually high)			6320	Heating
		6279	Write-downs of finished			6325	Gas, electricity, water
			goods and work in pro-			6330	Cleaning
			gress (if unusually high)			6335	Maintenance of
		6280	Bad debt allowances				operating premises
			(if unusually high)			6340	Levies for real property
	U	AM 6281	Bad debt allowances				used for operating
			7 % VAT				purposes
			(if unusually high)			6345	Other occupancy costs
		R 6282				6347	Daily flat rate for
		-6285					activities at the place of
	U	AM 6286	Bad debt allowances				residence
			19 % VAT			6348	Expenses for a home of-
			(if unusually high)				fice (deductible portion)
		R 6287	(ii airasaany ingin)		G	6349	Expenses for a home
		-6288			J	0547	office (non-deductible
	G K	6290	Allowances on				portion)
	l GK	0290				(350	•
			receivables from			6350	Real estate expenses,
			corporations classified				operating
			as long-term investees			6352	Real estate expenses,
			(if unusually high)				non-operating
			s. 3c EStG/ s. 8b(3) KStG		G K	6390	Non-cash benefits,
	G K	6291	Allowances on				donations, non-tax
			receivables from share-				deductible
			holders and related		G K	6391	Non-cash benefits,
			parties (if unusually				donations for scientific
			high) section 3 no. 40				and cultural purposes
			EStG/section 8b(3) KStG		G K	6392	Non-cash benefits,
Other operating		6300	Other operating				donations for charitable
expenses		0300	expenses				purposes
expenses		6302	Interim account for		G K	6393	Non-cash benefits,
		0302			GK	0393	
			expenses in another				donations for church,
			country for which input				religious and
			tax reimbursement is		6.4	520.4	non-profit purposes
			possible		G K	6394	Non-cash benefits,
		6303	Purchased services/				donations to political
			third-party services				parties
		6304	Other regular operating		G K	6395	Non-cash benefits,
			expenses				donations to permanent
		6305	Occupancy costs				assets (capital reserves)
	G K	6310	Rent (immovable				of a non-profit
			property)				foundation
		6312	Rent/expenses for		G K	6397	Non-cash benefits,
			maintaining two resi-				donations to permanent
			dences (business owner)				assets (capital reserves)
	К	6313	Remuneration of part-				of a church, religious or
			ners for rental and lease				non-profit foundation
			of their immovable		G K	6398	Non-cash benefits,
			property		J	2230	donations to permanent
	G	6314	Remuneration of part-				assets (capital reserves)
		0514	ners for rental of their				of a scientific, charitable
							or cultural foundation
			immovable property,			C400	
			section 15 EStG			6400	Insurance premiums
			(corresponds to special			6405	Building insurance
			business income)			6410	Net insurance premium
	G K	6315	Real property leases				for future pension
			(immovable property)				benefit liability
	G K	6316	Leases (immovable			6420	Contributions
			property)			6430	Other levies
	G K	6317	Expenses for rented or			6436	Tax-deductible late
			leased immovable				filing penalties and
			property that must be				administrative fines
			added back under trade		G K	6437	Non-tax deductible late
			tax law		5 1.	0137	filing penalties and
		6318	Incidental rental and				administrative fines
		0310				6440	Disabled persons
			lease expenses, not			0440	equalisation levy
			added back for trade			CAEO	
			tax purposes			6450	Building repairs and
	Į				ı l		maintenance

Balance sheet /	Program		6	Balance sheet /	Program		6
Profit and loss item	linkage	Opera	iting expenses	Profit and loss item	linkage	Opera	ating expenses
		6460	Repairs and		G K	6645	Non-deductible busi-
			maintenance of				ness expenses from ad-
			technical equipment				vertising and corporate
			and machinery				hospitality expenses
		6470	Repairs and			6650	Employee travel
			maintenance of other				expenses
			equipment, operating			6660	Employee travel
		6475	and office equipment				expenses, accommodation costs
		0475	Addition to provision for internal expenses			6663	Employee travel
		6485	Repairs and			0003	expenses, cost of travel
			maintenance of			6664	Employee travel
			other equipment				expenses, additional
		6490	Other repairs and				subsistence costs
			maintenance			R 6665	
		6495	Hardware and software			6668	Employee mileage
	CV	C400	maintenance expenses			((70	reimbursement
	G K	6498	Operating leases movable assets for			6670	Business owner travel expenses
			technical equipment		G	6672	Business owner travel
			and machinery		G	0072	expenses (non-deducti-
		6500	Vehicle expenses				ble portion)
		6520	Vehicle-insurances			6673	Business owner travel
		6530	Current				expenses, cost of travel
			vehicle-operating costs			6674	Business owner travel
		6540	Vehicle-repairs				expenses, additional
	G K	6550	Garage rent				subsistence costs
	G K	6560	Operating leases			6680	Business owner travel
	G K	6565	(motor vehicles) Leasing expenses for				expenses, accommoda- tion costs and incidental
	O K	0303	electric vehicles that				travel expenses
			must be added back			R 6685	traver expenses
			under trade tax law			-6686	
		6570	Other vehicle costs			6688	Travel between home
		6580	Road tolls				and workplace and
		6590	Expenses for private				travel to family home
			vehicles used for				(deductible portion)
			business purposes				- vehicles in the
		6595	Third-party		G	6689	operating assets Travel between home
		6600	vehicle expenses Advertising expenses		G	0009	and workplace and
		6605	Giveaways				travel to family home
		6610	Gifts deductible without				(non-deductible
			s. 37b EStG				portion) - vehicles in the
		6611	Non-cash benefits to				operating assets
			third parties deductible			6690	Travel between home
			s. 37b EStG				and workplace and
		6612	Flat-rate taxes on gifts				travel to family home
			and non-cash benefits deductible				(credit balance) - vehicles in the
	G K	6620	Gifts non-deductible				operating assets
	3 %	0020	without s. 37b EStG			6691	Additional subsistence
	G K	6621	Gifts non-deductible				expenses in connection
			with s. 37b EStG				with maintaining two
	G K	6622	Flat-rate taxes on				residences (business
			non-cash benefits and				owner)
		6635	gifts non-deductible			6700	Selling and distribution
		6625	Gifts used exclusively			6710	expenses Packaging materials
		6629	for operating purposes Non-cash benefits with			6710 6740	Packaging materials Outgoing freight
		0023	s. 37b EStG			6760	Transport insurance
		6630	Corporate hospitality			6770	Selling commissions
			expenses			6780	Third-party services
		6640	Entertainment expenses				(distribution)
		6641	Other business			6790	Warranty expenses
			expenses with limited			6800	Postage
			deductibility			6805	Telephone
	G K	6642	(deductible portion) Other business			6810 6815	Internet expenses Office supplies
	GK	0042	expenses with limited			6820	Newspapers, books,
			deductibility (non-de-			0020	digital media
			ductible portion)				(specialist literature)
		6643	Small gifts			6821	Training costs
	G K	6644	Non-deductible			6822	Voluntary social
			entertainment expenses				benefits

Balance sheet /	Program		6	Balance sheet /	Program		6
Profit and loss item	linkage	Opera	ating expenses	Profit and loss item	linkage	Oper	ating expenses
	G	6823	Other remuneration of			6880	Currency translation
			partners section 15 EStG (corresponds to special			6881	losses Currency translation
		6024	business income)			6003	losses (not s. 256a HGB)
	G	6824	Liability compensation paid to partners, section			6883	Expenses from remeas- urement of cash funds
			15 EStG (corresponds		U	AM 6884	Revenue from sales of
			to special business income)				tangible fixed assets, tax-exempt. section 4
		6825	Legal and consulting				no. 1a UStG (book loss)
		6827	expenses Period-end closing and		U	AM 6885	Revenue from sales of tangible fixed assets
		0021	audit costs				19 % VAT (book loss)
	К	6830 6833	Bookkeeping expenses			R 6886 -6887	
	K	0033	Remuneration paid to shareholders for rental		U	AM 6888	Revenue from sales of
			or lease of their				tangible fixed assets,
	G	6834	movable property Remuneration paid to				tax-exempt. section 4 no. 1b UStG (book loss)
			partners for rental or			6889	Revenue from sales of
			lease of their movable property section				tangible fixed assets (book loss)
			15 EStG (corresponds			6890	Revenue from sales of
			to special business income)				intangible fixed assets (book loss)
	G K	6835	Rent of fixtures and fit-			6891	Revenue from sales of
	CK	6926	tings (movable assets)				long-term financial
	G K G K	6836 6837	Leases (movable assets) Expenses for temporary		G K	6892	assets (book loss) Revenue from sales of
			transfer of rights				long-term financial
	G K	6838	(licences, concessions) Expenses for rented or				assets section 3 no. 40 EStG/section 8b(2) KStG
			leased movable assets				in conjunction with
			that must be added back under trade tax				section 8b(3) sentence 3 KStG (in the case
			law				of book loss)
	G K	6840	Operating leases mova- ble assets for operating			6895	Disposals of tangible fixed assets
			and office equipment				(net carrying amount
		6845	Tools and minor equipment			6896	for book loss) Disposals of intangible
		6850	Operating supplies			0030	fixed assets
Co-operative		6854	Refunds by co-opera-				(net carrying amount for book loss)
reimbursement Other operating		6855	tives to members Incidental monetary			6897	Disposals of long-term
expenses			transaction costs				financial assets
	G K	6856	Expenses from shares in corporations sections				(net carrying amount for book loss)
			3 no. 40, 3c EStG/		G K	6898	Disposals of long-term
	GK	6857	section 8b(1,4) KStG Disposal costs section				financial assets section 3 no. 40 EStG/section
	O K	0037	3 no. 40 EStG/section				8b(2) KStG in conjunc-
			8b(2) KStG (in the case of book profit)				tion with section 8b(3) sentence 3 KStG
	G K	6858	Disposal costs section				(net carrying amount
			3 no. 40 EStG/section			R 6900	for book loss)
			8b(2) KStG in conjunction with section 8b(3)			R 6903	
			sentence 3 KStG (in the		K	6904	Disposal of securities
		6859	case of book loss) Environmental				classified as current as- sets section 8b(2) KStG
			remediation and waste				in conjunction with
		6860	disposal expenses Non-deductible				section 8b(3) sentence 3 KStG (book value in
			input tax			5005	the event of book loss)
		6865	Non-deductible input tax 7 %			6905	Losses on disposal of current assets
		6871	Non-deductible				(excluding inventories)
	К	6875	input tax 19 % Non-deductible half of		G K	6906	Losses on disposal of current assets (exclud-
	K	0073	supervisory board				ing inventories) section
		6876	remuneration Deductible supervisory				3 no. 40 EStG/section 8b(2) KStG in
		00/0	board remuneration				conjunction with section
		6879	Custody fee				8b(3) sentence 3 KStG

Balance sheet /	Prod	gram		6	Balance sheet /	Program		6
Profit and loss item		kage	Opera	ating expenses	Profit and loss item	linkage	Opera	ating expenses
	SB		6907	Disposal of current			6969	Other infrequent
	30			assets under section				expenses
				4(3) sentence 4 EStG			6970	Imputed business
	SB	G K	6908	Disposal of current			6072	owner's remuneration
				assets section 3 no. 40			6972	Imputed rent/
				EStG/section 8b(2) KStG in conjunction with			6974	leasing expenses Imputed interest
				section 8b(3) sentence 3			6976	Imputed depreciation,
				KStG under section			03.0	amortisation and
				4(3) sentence 4 EStG				write-downs
Other operating			6910	Write-downs of current			6978	Imputed business risks
expenses				assets excluding inven-			6979	Imputed wages for
				tories and securities				non-compensated
				classified as current			6980	employees Allocated imputed
	l—		6912	assets (normal amount) Write-downs of current			0900	business owner's
	SB		0912	assets due to tax				remuneration
				reasons, excluding in-			6982	Allocated imputed
				ventories and securities				rental and lease
				classified as current				payments
				assets (normal amount)			6984	Allocated imputed
			6918	Expenses from the pur-			C00C	interest
			6020	chase of treasury shares			6986	Allocated imputed de- preciation, amortisation
			6920	Transfers to global valuation allowance on				and write-downs
				receivables			6988	Allocated imputed
	SB		6922	Transfers to tax reserve				business risks
	36			under s. 6b(3) EStG			6989	Allocated imputed
			6923	Transfer to specific				wages for non-compen-
				valuation allowance on			6000	sated employees
	l		502.4	receivables			6990 6992	Cost of sales Administrative costs
	SB		6924	Transfers to tax reserve under s. 6b(10) EStG			6994	Selling expenses
	[cp]		6927	Allocation to other tax			6999	Contra account
	SB		552.	reserves				6990-6998
	SB		6928	Transfers to replace-				
				ment reserve under				
	l			R.6.6 EStR				
	SB		6929	Transfers to tax reserve				
			6930	under s. 4g EStG Bad debt allowances				
			0330	(normal amount)				
		U	AM 6931	Bad debt allowances 7				
				% VAT (normal amount)				
		U	AM 6932	Bad debt allowances on				
				tax-exempt intra-Euro-				
				pean Union supplies of goods and services				
				(normal amount)				
		U	AM 6933	Bad debt allowances on				
				intra-European Union				
				supplies of goods and				
				services subject to				
				domestic taxation				
				7 % VAT (normal				
			R 6934	amount)				
			-6935					
		U	AM 6936	Bad debt allowances				
				19 % VAT (normal				
			_	amount)				
			R 6937	Dod dobt - II - · · ·				
		U	AM 6938	Bad debt allowances on intra-European Union				
				supplies of goods and				
				services subject to				
				domestic taxation 19 %				
				VAT (normal amount)				
			R 6939					
			6960	Prior-period expenses				
			6967	Other regular non-operating expenses				
		G K	6968	Other non-deductible				
		- N	3303	expenses				
	•		•	•	•			

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

Balance sheet /	Program		7	Balance sheet /	Program		7
Profit and loss item	linkage	Other inc	ome and expenses	Profit and loss item	linkage	Other inc	ome and expenses
	НВ	7201	Write-downs of long-		K	7317	Interest to shareholders
			term financial assets				with an equity interest
	G K	7204	(not permanent) Write-downs of long-				of more than 25 % or their related parties
	G K	7204	term financial assets,		G K	7318	Interest on receivables
			s. 3 no. 40 EStG/ s. 8b(3)		0	.5.0	and payables accounts
			KStG (permanent)		G K	7319	Interest expenses on
		7207	Write-downs of long-				short-term liabilities to
			term financial assets - affiliated companies		G K	7320	affiliated companies Interest expense on
	G K	7208	Expenses due to share		G K	7320	long-term debt
			of loss of industrial and		G K	7323	Depreciation and amor-
			independent				tization of premium or
			partnerships, s. 8				discount/debt discount
		7210	GewStG or s. 18 EStG Write-downs of		G K	7324	for financing purposes Depreciation and
		72.0	securities classified as		0	.52.	amortization of
			current assets				premium or discount/
	G K	7214	Write-downs of securi-				debt discount for
			ties classified as current assets, section 3 no. 40		G K	7325	financing fixed assets Interest expenses for
			EStG/section 8b(3) KStG		G K	7323	buildings classified as
		7217	Write-downs of				operating assets
			securities classified as		G K	7326	Borrowing costs for
			current assets		G K	7327	fixed assets Annuities and
	CD.	7250	 affiliated companies Write-downs of long- 		GK	1321	recurrent payments
	SB	. 250	term financial assets		G	7328	Interest expenses for
			due to section 6b EStG				the provision of capital
		7255	reserve				by partners section
	SB G K	7255	Write-downs of long- term financial assets				15 EStG (corresponds to special business
			due to section 6b EStG				income)
			reserve, section 3 no. 40		G K	7329	Interest expenses on
			EStG/section 8b(3) KStG				long-term liabilities to
Interest and simi- lar expenses	G K	7300	Interest and similar expenses			7330	affiliated companies Expenses similar to
iai experises	G K	7302	Non-tax-deductible			7550	interest expenses
			other incidental charges			7339	Expenses similar to
			related to taxes,				interest expenses to
		7303	section 4(5b) EStG Tax-deductible other		G K	R 7340	affiliated companies
		7303	incidental charges		G K	-7349	
			related to taxes		G K	7350	Interest and similar
	G K	7304	Non-tax-deductible				expenses sections 3 no.
			other incidental charges related to taxes				40, 3c EStG/section 8b(1,4) KStG
	G K	7305	Interest expenses as per		G K	7351	Interest and similar
			Sect. 233a of the				expenses to affiliated
			German Fiscal Code,				companies sections
	G K	7306	deductible				3 no. 40, 3c EStG/ section 8b(1) KStG
	G K	7300	Interest expenses as per Sect. 234 to 237 of the			7355	Loan commissions and
			German Fiscal Code,				administrative cost
			non deductible			7000	contributions
	G K	7308	Interest expenses as per Sect. 233a of the			7360	Interest cost included in additions to pension
			German Fiscal Code,				provisions
			non-deductible		НВ	7361	Interest expenses from
	G K	7309	Interest expenses to				the discounting of
	CV	7210	affiliated companies			7362	liabilities Interest expenses from
	G K	7310	Interest expenses on short-term debt			7302	the discounting of
	G K	7311	Interest expenses as per				provisions
			Sect. 234 to 237 of the			7363	Interest expenses from
			German Fiscal Code,				the discounting of
	G	7313	deductible Non-deductible interest				provisions for pensions and similar/comparable
		/313	on long-term debt				obligations
			under section 4(4a)	Interest and simi-	НВ	7364	Interest expenses from
	12	7346	EStG (add-back)	lar expenses or			the discounting of pro-
	K	7316	Interest on shareholder loans	other interest and similar income			visions for pensions and similar/comparable ob-
							ligations for offsetting
							under s. 246(2) HGB

Balance sheet / Profit and loss item	Program linkage	Other inc	7 come and expenses	Balance sheet / Profit and loss item	Program linkage	Other inc	7 ome and expenses
	НВ	7365	Expenses from assets for offsetting in accordance with		K K	7607 7608	Solidarity surcharge refunds for prior years Solidarity surcharge
Interest and simi- lar expenses	G	7366	section 246(2) HGB Interest expenses from the discounting of provisions,	Taxes on income and earnings or Taxes on income and earnings	K	7609	Solidarity surcharge for prior years
Expenses from	G	K 7390	non-tax-deductible Cost of loss absorption	Taxes on income and earnings	G K	7610	Trade tax
loss transfers (parent)					К	7630	Withholding tax on investment income, 25 %
Income from profits transferred under profit pool- ing, profit and		7392	Profit transferred on the basis of a profit pooling agreement		K	7633	Allowable solidarity surcharge on withhold- ing tax on investment income, 25 %
loss transfer, or partial profit transfer agree-					G K	7638	Foreign tax on DTA income exempt from domestic taxation
ments		X 7394	Profit transferred on the		G K	7639	Credit/ deduction of foreign withholding tax
Income from		7398	basis of a profit and loss transfer or partial profit transfer agreement Transferred profit	Taxes on income and earnings or Taxes on income and earnings	G K	7641	Back payments and refunds of trade tax for prior years section 4(5b) EStG
profits transferred under profit pool- ing, profit and	НВ	1,550	shares (debit) / adjusted shares of losses (credit) in atypical silent	Taxes on income and earnings	G K	7643	Income from reversal of provisions for trade tax section 4(5b) EStG
loss transfer, or partial profit transfer agree-			partnerships		HB G K	7645	Expenses from additions to and reversals of deferred taxes
ments or Income from loss transfer		7200	- () ()		G K	7646	Expenses from additions to provisions for taxes
	G	7399	Transferred profit shares (debit) / adjusted shares of losses (credit) in typical silent partner-		G K	7648	for tax deferral (BStBK) Income from reversal of provisions for taxes for tax deferral (BStBK)
Other operating	-	X 7451	ships pursuant to section 8 of the GewStG Gains from mergers and		HB G K	7649	Income from additions to and reversals of deferred taxes
income		R 7454	reorganisations	Other taxes		7650 7675	Other taxes Excise taxes
	НВ	7460	Income from the application of transitional			7678	(other taxes) Eco tax
	НВ	7464	provisions Income from the application of transi-			7680 7685 7690	Land tax Motor vehicle tax Back payments of other
			tional provisions (deferred taxes)			7692	taxes for prior years Refunds of other taxes
Other operating expenses		7551 R 7552	Losses from mergers and reorganisations			7694	for prior years Income from reversal of provisions for other
		7553 R 7554	Restructuring and reor- ganisation costs	of which retained profits brought	-	7700	taxes Retained profits brought forward after
	НВ	7560	Expenses from the application of transitional provisions	forward/of which accumulated losses brought			appropriation of net profit
	НВ	7561	Expenses from the application of transitional provisions (provisions for pensions)	forward		F 7705	Retained profits brought forward after appropriation of net
	НВ	7563	Expenses from the application of transitional provisions				profit (with breakdown for statement of changes in capital
Taxes on income and earnings	-	7600	(deferred taxes) Corporate income tax			7720	accounts) Accumulated losses brought forward after
Taxes on income and earnings or Taxes on income		7603	Corporate income tax for prior years				appropriation of net profit
and earnings Taxes on income and earnings	-	7604	Corporate income tax refunds for prior years				

Balance sheet / Profit and loss item	Program linkage	Other inc	7 ome and expenses	Balance sheet / Profit and loss item	Program linkage	Other inco	7 me and expenses
		F 7725	Accumulated losses brought forward after appropriation of net profit (with breakdown for statement of changes in capital	Advance distribution / resolved distribution for the FY Other operating expenses		7790 7800	Advance distribution (free text)
Withdrawals from		7730	accounts) Withdrawals from			R 7900	
capital reserves Withdrawals from		7735	capital reserves Withdrawals from legal				
legal reserve Withdrawals from reserve for shares in a parent or ma- jority investor		F 7740	reserve 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		7750	Withdrawals from other revenue reserves				
earnings Withdrawals from other reserves		F 7751	Withdrawals from col- lectively held reserves (with breakdown for statement of changes in capital account)				
Income from capi- tal decrease	К	7755	Income from capital decrease				
Appropriations to capital reserves under the rules governing simpli- fied capital de- creases		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				
jointy investor		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		7780	Appropriation to other revenue reserves				
earnings Appropriations to other reserves		F 7781	Appropriation to collectively held reserves (with break- down 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 adjust- ment item)	SB	7788	Change tax adjustment item (corporations)				
ment item)	SB	F 7789	Change tax adjustment item (partnerships, sole proprietorships)				

Profit and loss item Other operating organisms 2000 Gree text -*Other arcounts -*Other arcounts	Balance sheet /	Program	8	Balance sheet /	Program		9
Counter Formard Form	Profit and loss item	linkage		Profit and loss item	linkage		
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1,9007 1,000 1,0	expenses			counts" -			
S 9008 Ballances brought							•
\$ 9,009 Balances broughet \$69000000000000000000000000000000000000						3 3000	
F.9550 Open Rems, 2020 F.9551 F.9552 Open Rems, 2021 F.9552 Open Rems, 2022 F.9553 Open Rems, 2023 F.9553 Open Rems, 2024 F.9556 Open Rems, 2024 F.9556 Open Rems, 2026 F.9577 Open Rems, 2000 F.9577 Open Rems, 2001 F.9578 Open Rems, 2001 F.9578 Open Rems, 2001 F.9579 Open Rems, 2001 F.9579 Open Rems, 2007 F.9579 Open Rems, 2006 F.9577 Open Rems, 2007 F.9579 Open Rems, 2006 F.9577 Open Rems, 2007 F.9579 Open Rems, 2008 F.957						S 9009	
F.9551 Open items, 2023 F.9563 Open items, 2023 F.9564 F.9565 Open items, 2023 F.9564 F.9565 Open items, 2025 F.9576 Open items, 2025 F.9577 Open items, 2020 F.9578 Open items, 2020 F.9579 Open items, 2020 F.9570 O							
F9552 Open items, 2023							•
F 9053 Open items, 2023 F 9056 Open items, 2024 F 9057 Open items, 2025 F 9077 Open items, 2005 F 9077 Open items, 2001 F 9072 Open items, 2003 F 9074 Open items, 2003 F 9075 Open items, 2003 F 9076 Open items, 2003 F 9077 Open items, 2003 F 9077 Open items, 2003 F 9077 Open items, 2005 F 9077 Open items, 2005 F 9078 Open items, 2005 F 9079 Open items, 2005 F 9079 Open items, 2005 F 9079 Open items, 2007 F 9079 Open items, 2007 F 9070 Open items, 2007							•
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F 9075						F 9073	Open items, 2003
F 9076 Open items, 2006							
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(BWA-form 15) F 9116 Number of invoices F 9117 Number of credit customers, monthly F 9118 Number of credit customers, cumulative P 9120 Expansion investments F 9130 . 9135 Orders received in financial year 9140 Order books F 9141 Limited partner variable capital F 9142 Variable capital - ilmited partner share for allowable taxes P 144 Private taxes, capital gains tax (compound item) 9145 Private taxes, church tax						9111	
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Capital shares of limited partners Compound item for allowable taxes Compound item for allowable taxes Customers, monthly 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 - limited partner share 9143 Private taxes, capital gains tax (compound item) 9144 Private taxes, solidarity surcharge (compound item) 9145 Private taxes, church tax							Number of invoices
F 9118 Number of credit customers, cumulative Expansion investments F 9130 . 9135 Orders received in financial year 9140 Order books Capital shares of limited partners F 9141 Limited partner variable capital capital - limited partner share Compound item for allowable taxes F 9142 Variable capital gains tax (compound item) 9144 Private taxes, capital gains tax (compound item) 9145 Private taxes, church tax						F 9117	
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 Compound item for allowable taxes Customers, cumulative Expansion investments F 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						E 0110	•
Separation investments Figure Fig						1 19118	
Capital shares of limited partners Compound item for allowable taxes Tender of the partner of						9120	
Capital shares of limited partners Compound item for allowable taxes Taxes Financial year 9140 Order books F 9141 Limited partner variable capital 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						F 9130	
Capital shares of limited partners Compound item for allowable taxes Taxes P140 Grder books F 9141 Limited partner variable capital - limited partner share P143 Private taxes, capital gains tax (compound item) P144 Private taxes, solidarity surcharge (compound item) P145 Private taxes, church tax						9135	
limited partners Compound item for allowable taxes Taxes Compound item gains tax (compound item) Taxes Private taxes, solidarity surcharge (compound item) Taxes Private taxes, church tax						9140	•
Compound item for allowable taxes Temporal distance of the partner share and the partner share are share as a private taxes, capital gains tax (compound item) 9144 Private taxes, solidarity surcharge (compound item) 9145 Private taxes, church tax						F 9141	
Compound item for allowable taxes Compound item for allowable taxes taxes Solution item gains tax (compound item) 9144 Private taxes, solidarity surcharge (compound item) 9145 Private taxes, church tax				minea partifers		F 9142	Variable capital
taxes item) 9144 Private taxes, solidarity surcharge (compound item) 9145 Private taxes, church tax				•		9143	Private taxes, capital
surcharge (compound item) 9145 Private taxes, church tax						0441	item)
9145 Private taxes, church tax						9144	surcharge (compound
						9145	*
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Balance sheet / Profit and loss item	Program linkage		9 pital, adjustment and sta- cal accounts	Balance sheet / Profit and loss item	Program linkage	*	9 pital, adjustment and staical accounts
Capital share ge- neral partners	SB	F 9146	General partner variable capital - transfer of reserve under section 6b EStG			F 9168 F 9169	Private taxes, solidarity surcharge (limited partner), equity Private taxes, church tax
Capital shares of limited partners	SB	F 9147	Limited partner variable capital - transfer of	Capital share ge-		F 9170	(limited partner), equity Fixed capital - transfers,
Other equity and		R 9148	reserve under section 6b EStG	neral partners		F 9171	general partner Variable capital - trans- fers, general partner
liabilities Capital share ge-		-9149 F 9150	Fixed capital - other			F 9172	Accumulated loss carryforward account
neral partners		F 9151	capital account adjust- ments, general partner Variable capital - other			F 9173	- transfers, general partner Capital account III
		F 9152	capital account adjust- ments, general partner Accumulated loss	Uncalled out-		F 9174	 transfers, general partner Unpaid uncalled contri-
		. 3.52	carryforward account - other capital account adjustments, general	standing contri- butions			butions to general partner capital - trans- fers, general partner
		F 9153	partner Capital account III - other capital account	Capital share ge- neral partners		F 9175	Allocation account for call obligations - transfers, general partner
			adjustments, general partner			R 9176 -9179	
Uncalled out- standing contri- butions		F 9154	Unpaid uncalled contributions to general partner capital - other capi-	Capital shares of limited partners		F 9180	Limited partner capital - transfers, limited partner
			tal account adjustments, general partner			F 9181	Variable capital - trans- fers, limited partner
Capital share ge- neral partners		F 9155	Allocation account for call obligations - other capital account adjust-			F 9182	Loss adjustment account - transfers, limited partner
		R 9156	ments, general partner			F 9183	Capital account III - transfers, limited
		F 9157	Private taxes, capital gains tax (general partner) equity	Uncalled out- standing contri-		F 9184	partner Unpaid uncalled contri- butions to limited
		F 9158	Private taxes, solidarity surcharge (general	butions			partner capital - trans- fers, limited partner
		F 9159	partner) equity Private taxes, church tax (general partner) equity	Capital shares of limited partners		F 9185	Allocation account for call obligations - trans- fers, 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 9186	·
		F 9161	Variable capital - other capital account adjust- ments, limited partner	iimiteu partiiers		F 9187	Private taxes, solidarity surcharge (limited part-
		F 9162	Loss adjustment account - other capital account adjustments,			F 9188	ner), borrowed capital Private taxes, church tax (limited partner), borrowed capital
		F 9163	limited partner Capital account III - other capital account	- "Other ac- counts" -		9189	Allocation account for transfers between partner capital accounts
Uncalled out-		F 9164	adjustments, limited partner Unpaid uncalled contri-			F 9190	Contra account for statistical quantity units, accounts 9101-9107
standing contri- butions			butions to limited part- ner capital - other capital account adjust-			9199	and accounts 9116-9118 Contra account for ac-
Capital shares of limited partners		F 9165	ments, limited partner Allocation account for call obligations - other capital account adjust-			F 9200 F 9201	counts 9120, 9135-9140 Number of employees Statistical accounts for balance sheet/ manage-
Other equity and		R 9166	ments, limited partner				ment accounting ratios and indicators
liabilities Capital shares of limited partners		F 9167	Private taxes, capital gains tax (limited			F 9208	Statistical account for balance sheet/ manage- ment accounting ratios
·			partner), equity			F 9209 9210	and indicators Contra account for 9200 Direct labour costs

Balance sheet /	Program		9	Balance sheet /	Program		9
Profit and loss item	linkage		pital, adjustment and sta- ical accounts	Profit and loss item	linkage	•	pital, adjustment and sta- ical accounts
	НВ	9219 F 9220	Contra account for 9210 Subscribed capital in DM (art. 42(3) s. 1 EGHGB)			9278	Contingent liabilities to affiliated companies/ associates from the granting of security for
	НВ	R 9221 F 9229	Contra account for 9220			9279	third-party liabilities Contingent liabilities
		9240	Investment liabilities in trade payables			9280	from assets held in trust Contra account for 9281-9284
		9241	Investment liabilities from tangible fixed asset purchases in trade			9281	Obligations arising from rental agreements and leases
		9242	payables Investment liabilities from intangible fixed asset purchases in trade			9282	Obligations to affiliated companies arising from rental agreements and leases
		9243	payables Investment liabilities from long-term financial			9283 9284	Other obligations under section 285 no. 3a HGB Other obligations to
		9244	asset purchases in trade payables Contra account for				affiliated companies under section 285 no. 3a HGB
		9245	accounts 9240-9243 Receivables from tangi- ble fixed asset sales in other assets		НВ	9285	Difference of discount- ing of post-employment benefit obligations under section 253 (6)
		9246	Receivables from intan- gible fixed asset sales in other assets		НВ	9286	HGB (credit balance) Contra account for 9285
		9247	Receivables from long- term financial asset sales in other assets		SB	9287	Interest for postings via receivables, section
		9249	Contra account for accounts 9245-9247		SB	9288	4(3) EStG Dunning fees for postings via receivables,
Taxable profit/loss for the current year (tax adjust-		R 9258 -9259			SB	9289	section 4(3) EStG Contra account for 9287 and 9288
ment item) - "Other ac-		9260	Short-term provisions	- "Other ac- counts" -		9290	Statistical account for tax-exempt out-of-
counts" -		9262	Medium-term provisions	Trade payables		9291 9292	pocket expenses Contra account for 9290 Statistical account for
		9264 9269	Long-term provisions, excluding pensions Contra account for	Other liabilities		9293	third-party funds Contra account for 9292
		9270	accounts 9260-9268 Contra account for	Contributions by silent partners Tax adjustment i-	SB K	9295 9297	Contributions by atypical silent partners Tax adjustment item
		9271	9271-9279 (debit entries) Contingent liabilities	tem	SB	F 9298	(corporations) Tax adjustment item GP (partnerships, sole
		9272	from the issuance and transfer of bills Contingent liabilities to		SB	F 9299	proprietorships) Tax adjustment item LP (partnerships)
			affiliated companies/as- sociates from issuance and transfer of bills	- "Other ac- counts" -		F 9300	Statistical accounts for balance sheet/ management accounting ratios
		9273	Contingent liabilities from guarantees, bill and cheque guarantees			F 9326	and indicators Statistical accounts for balance sheet/ manage-
		9274	Contingent liabilities to affiliated companies/				ment accounting ratios and indicators
		0075	associates from guaran- tees, bill and cheque guarantees			F 9346	Statistical accounts for balance sheet/ management accounting ratios
		9275 9276	Contingent liabilities from warranties Contingent liabilities to			F 9357	and indicators Statistical accounts for balance sheet/ manage-
		9277	affiliated companies/as- sociates from warranties Contingent liabilities			F 020F	ment accounting ratios and indicators
		JE! /	from the granting of security for third-party			F 9365	Statistical accounts for balance sheet/ management accounting ratios
	I	I	liabilities		l		and indicators

Balance sheet / Profit and loss item	Program linkage	Carryforward, ca	9 pital, adjustment and sta-	Balance sheet / Profit and loss item	Program linkage	Carryforward, ca	9 apital, adjustment and sta-
		tist	ical accounts			tist	ical accounts
		F 9371	Statistical accounts for	Capital share ge-		F 9500	Allocation to account
			balance sheet/ manage-	neral partners			2000, general partner
			ment accounting ratios	· ·		R 9501	,
			and indicators			-9509	
		9390	Account for special			F 9510	Allocation to account
			accounting standards				2010, general partner
			(values 1)			R 9511	,
		9391	Account for special			-9519	
			accounting standards	Liabilities to gen-		F 9520	Allocation to account
			(values 2)	eral partners or	НВ		2020, general partner
		9392	Account for special	Receivables from			, 3
			accounting standards	general partners			
			(values 3)	5 1		R 9521	
		9393	Account for special			-9529	
			accounting standards	Capital share ge-		F 9530	Allocation to account
			(values 4)	neral partners			9810, general partner
		9394	Contra account for			R 9531	
			special accounting			-9539	
			standards (values)	Capital contribu-	1	F 9540	Allocation to account
		F 9395	Account for special	tions called in still	НВ	1 3340	0060, general partner
			accounting standards	outstanding of			2000, general partite
			(quantity 1)	general partners			
		F 9396	Account for special	general partitions		R 9541	
			accounting standards			-9549	
			(quantity 2)	Capital shares of	1	F 9550	Allocation to account
		F 9397	Account for special	limited partners		1 3330	2050, limited partner
			accounting standards	ca paraicis		R 9551	2000,mica partife
			(quantity 3)			-9559	
		F 9398	Account for special			F 9560	Allocation to account
			accounting standards				2060, limited partner
			(quantity 4)			R 9561	, ,
		F 9399	Contra account for			-9569	
			special accounting	Liabilities to lim-	НВ	F 9570	Allocation to account
			standards (quantity)	ited partners or	ПВ		2070, limited partner
Capital shares of		F 9400	Private withdrawals	Receivables from			•
limited partners			general (lp),	limited partners			
			equity capital	·		R 9571	
		R 9401				-9579	
		-9409		Capital share ge-		F 9580	Allocation to account
		F 9410	Private taxes, Ip	neral partners			9820, general partner
		R 9411		·		R 9581	
		-9419				-9589	
		F 9420	Special personal	Capital contribu-	НВ	F 9590	Allocation to account
			deductions, partly	tions called in still	1		0080, limited partner
		D 0424	deductible (lp), equity	outstanding of			
		R 9421		limited partners			
		-9429 E 0430	Coosial marrage			R 9591	
		F 9430	Special personal]	-9599	
			deductions, fully	Credit to capital		F 9600	Name of partner,
		R 9431	deductible (lp), equity	accounts or Ap-			general partner
		-9439		propriation Of			
		-9439 F 9440	Non-cash benefits,	Net Profit			
		r 3440	donations, lp			R 9601	
		R 9441	ασπατιστίς, ιμ			-9609	
		-9449				F 9610	Remuneration of work
		-9449 F 9450	Extraordinary				performed, general
		F 3430	expenses, lp				partner
		R 9451	expenses, ip			R 9611	
		-9459				-9619	
		F 9460	Real estate expenses, lp			F 9620	Management bonus,
		R 9461	ai estate expenses, ip			_	general partner
		-9469				R 9621	
		F 9470	Income from real estate,			-9629	
			lp			F 9630	Loan interest,
		R 9471	•			B 000:	general partner
		-9479				R 9631	
		F 9480	Non-cash withdrawals			-9639 F 0640	Tuesday for
			(lp), equity capital			F 9640	Transfer for use,
		R 9481	11.00 T 9 TH 100			D OC 45	general partner
		-9489				R 9641	
		F 9490	Private contributions, Ip			-9649	Othor re
		R 9491	F			F 9650	Other remuneration,
		-9499			I	1	general partner

Balance sheet / Profit and loss item	Program linkage		9 pital, adjustment and stacal accounts	Balance sheet / Profit and loss item	Program linkage	9 Carryforward, capital, adjustment and statistical accounts	
		R 9651		"Oth ::			
				- "Other ac-		F 9806	Attributable share of
		-9659		counts" -			net income/net loss for
		F 9660	Other remuneration,				financial year
			general partner				- per partner
		R 9661	g			F 9807	Attributable share of
						F 9007	
		-9669					net retained profits/net
		F 9670	Other remuneration,				accumulated losses
			general partner				- per partner
		R 9671				F 9808	Contra account for at-
		-9679				. 5000	tributable share of net
			0.1				
		F 9680	Other remuneration,				income/net loss for
			general partner				financial year
		R 9681				F 9809	Contra account for at-
		-9689					tributable share of net
		F 9690	Residual allocation,				retained profits/net
		1 3030					
		5.0004	general partner				accumulated losses
		R 9691		Capital share ge-		F 9810	Capital accounts III, gp
		-9699		neral partners			
		F 9700	Name of partner,			R 9811	
			limited partner			-9819	
		R 9701					A
						F 9820	Accumulated loss car-
		-9709					ryforward account, gp
		F 9710	Remuneration of work			R 9821	
			performed, limited			-9829	
			partner			F 9830	Allocation account for
		R 9711	•			. 5050	call obligations, gp
		-9719				B 0034	can obligations, gp
			Managagagath			R 9831	
		F 9720	Management bonus,			-9839	
			limited partner	Capital shares of		F 9840	Capital accounts III, Ip
		R 9721		limited partners			
		-9729		·		R 9841	
		F 9730	Loan interest, limited			-9849	
			partner			F 9850	Allocation account for
		R 9731	partitei			F 9030	
							call obligations, lp
		-9739				R 9851	
		F 9740	Transfer for use, limited			-9859	
			partner	Payment commit-		F 9860	Call obligations of
		R 9741		ments of general			general partners, gp
		-9749		9			general partiters, gp
		F 9750	Other remuneration,	partners		B 0004	
		1 3730				R 9861	
		5.0754	limited partner			-9869	
		R 9751		Payment commit-		F 9870	Call obligations of
		-9759		ments of limited			limited partners, lp
		F 9760	Other remuneration,	partners			tea partifers, ip
			limited partner	partiters		D 0071	
		R 9761				R 9871	
						-9879	
		-9769	0:1	Adjustment item		9880	Special reserve for
		F 9770	Other remuneration,	for capitalised			capitalised own shares
			limited partner	own shares			
		R 9771		Withdrawals of		F 9883	Withdrawals by general
		-9779				1 3003	
Capital shares of		F 9780	Allocation to account	general partners			partners not covered by
		. 5,00		not covered by			capital contributions
limited partners		B 0701	9840, limited partner	capital contribu-			
		R 9781		tions			
		-9789		Withdrawals of		F 9884	Withdrawals by limited
Credit to capital		F 9790	Remaining allocation,	limited partners		. 500+	partners not covered by
accounts or Ap-			limited partner				•
propriation Of			1 * * *	not covered by			capital contributions
				capital contribu-			
Net Profit		B 0701		tions			
		R 9791		Negative equity		F 9885	Allocation account for
		-9799		resulting from			withdrawals by general
Reserves		F 9802	Collectively held	losses (KapCo)			partners not covered by
			reserves - other capital	.osses (Rupeo)			capital contributions
			account adjustments			F 0000	•
Profit/loss car-		F 9803	Retained profits/ accu-			F 9886	Allocation account for
·		F 9803					withdrawals by limited
ryforward before			mulated losses brought				partners not covered by
appropriation			forward - other capital				capital contributions
			account adjustments	- "Other ac-		9887	Partners' tax expense
Reserves		F 9804	Collectively held			5007	rantifers tax expense
		. 500 7	reserves - transfers	counts" -		1	Ct
Drofit/loss sar		F 000F				9889	Contra account for 9887
Profit/loss car-		F 9805	Retained profits/ accu-				
		1	mulated losses brought			1	
ryforward before appropriation			forward - transfers				

Balance sheet /	sheet / Program		9		Balance sheet /	Program		9	
Profit and loss item	link	age	Carryforward, capital, adjustment and statistical accounts		Profit and loss item	linkage		Carryforward, capital, adjustment and sta- tistical accounts	
	SB	G K	9890	Statistical account for				R 9914	
				profit mark-up under sections 6b(7) EStG and			G K	-9915 9916	Add-back of investment
				section 6c EStG		SB	GK	9910	deduction section 7g (2)
				(credit balance)					EStG from two tax years
	SB		9891	Contra account for					ago, off-balance sheet
	35			statistical accounts for					(credit balance)
				profit mark-up		SB	G K	9917	Add-back of investment
Dagarias			F 9892	(debit balance)					deduction section 7g (2) EStG from three tax
Reserves			F 9692	Change of collectively held reserves (contribu-					years ago, off-balance
				tions/withdrawals)					sheet (credit balance)
	SB		9893	VAT in receivables at		SB		9918	Reversal of investment
	30			general VAT rate		35			deduction section
				(cash basis accounting)					7g (3), (4) EStG from
	SB		9894	VAT in receivables at					two tax years ago, off-balance sheet
				reduced VAT rate (cash basis accounting)				9919	Reversal of investment
	SB		9895	Contra account 9893-		SB		3313	deduction section
	SB			9894 for allocation of					7g (3), (4) EStG from
				VAT (cash basis					three tax years ago,
				accounting)					off-balance sheet
	SB		9896	Input tax in liabilities at	Trade receivables			9960	Valuation adjustment,
				general VAT rate (cash basis accounting)					trade receivables (currency translation)
	CD		9897	Input tax in liabilities at	Other liabilities			9961	Valuation adjustment,
	SB		303.	reduced VAT rate	ource madimines			330.	other liabilities
				(cash basis accounting)					(currency translation)
	SB		9898	Input tax in liabilities	Cash on hand,			9962	Valuation adjustment,
				from various costs	central bank bal-				bank balances
			9899	(cash basis accounting) Contra account	ances, bank bal-				(valuation cash funds)
	SB		9099	9896-9897 for	ances, and checks Liabilities to finan-			9963	Valuation adjustment,
				allocation of input tax	cial institutions			3303	liabilities to banks
				(cash basis accounting)					(valuation cash funds)
	SB		9900	VAT not due	Trade payables			9964	Valuation adjustment,
				- other revenues					trade payables
			9901	(cash basis accounting) Contra account for 9900	0.1				(currency translation)
	SB			Contra account for 9300	Other assets			9965	Valuation adjustment, other assets
	SB		9902	VAT in receivables from					(currency translation)
				other revenues	- "Other ac-			R 9966	(currency translation)
- "Other ac-	1	G K	9906	(cash basis accounting) Tax-free income and	counts" -			-9969	
counts" -	SB	O K	3300	withdrawals pursuant to		SB	G K	9970	Investment deduction
				section 3 (72) EStG					section 7g(1) EStG,
				(debit)					off-balance sheet (debit balance)
	SB		9907	Contra account for		CD.		9971	Investment deduction
				tax-free income and		SB		3371	section 7g(1) EStG,
				withdrawals pursuant to section 3 (72) EStG					off-balance sheet
				(credit)					(credit balance) - contra
	SB	G K	9908	Non-deductible operat-		<u> </u>	<i>~</i>	227	account for 9970
	55			ing expenditure under		SB	G K	9972	Add-back of investment
				section 3c (1) EStG in					deduction section 7g (2) EStG from preceding tax
				conjunction with section					year, off-balance sheet
			9909	3 (72) EStG (credit) Contra account for					(credit balance)
	SB		3303	non-deductible operat-		SB		9973	Add-back of investment
				ing expenditure under					deduction section 7g (2)
				section 3c (1) EStG in					EStG from previous tax
				conjunction with section					years, off-balance sheet (debit balance) - contra
	l		0010	3 (72) EStG (debit)					account for 9972, 9916,
	SB		9910	Contra account for reduction in withdraw-					9917
				als section 4(4a) EStG		SB		9974	Reversal of investment
	SB		9911	Reduction in withdraw-					deduction section
	ا ا			als section 4(4a) EStG					7g (3), (4) EStG in
	l			(credit balance)		CD		9975	preceding tax year Reversal of investment
	SB		9912	Increase in withdrawals		SB		33.3	deduction section 7g
	CD		9913	section 4(4a) EStG Contra account for					(3), (4) EStG in previous
	SB		3313	increase in withdrawals					tax years
				section 4(4a) EStG					- contra account for
				(credit balance)		1		ı	9974, 9918, 9919

Balance sheet / Program Garryforward, capital, adjustment and statistical accounts	Palance sheet /	D	aram		•			
tistical accounts SB		-		-				
expenses under section 4h ESTG (credit balance) SB 9977 Non-deductible interest expenses under section for SSB 1 9978 Deductible interest expenses from prior years under section 4h ESTG (debit balance) - contra account for 9976 (debit balance) - deductible interest expenses from prior years under section 4h ESTG (debit balance) - contra account for 9978 allocation of debit entry to liability accounts or Appropriation Of Net Profit Credit to capital accounts or Appropriation Of Net Profit Credit to liability accounts - "Other accounts	Troncana ross item	mikaye						
SB 9977 Non-deductible interest expenses under section 4h ESTG (clebit balance) - contra account for 9976		ςR	G					
SB		20						
SB G 9978 Deductible interest expenses from prior years under section 4h EStG (debit balance) - contra account for 9976								
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