Account Chart

Hotels and restaurants (SKR 03) Valid for 2025



Balance sheet /	Program		0	Balance sheet /	Program		0
Profit and loss item	linkage	Fixed asset	and capital accounts	Profit and loss item	linkage	Fixed asset	and capital accounts
Hamaid I.		2005.05	Dispersion of the Control of the Con			0100 00	Industrial buildings
Unpaid and due		0005 00	Unpaid and due shares				Industrial buildings
shares in co-oper-			in co-operatives			0110 00	Garages
atives						0111 00	Outdoor facilities
Purchased con-		0010 00	Purchased concessions,			0112 00	Paved courtyards and
cessions, indus-			industrial and similar				other paved surfaces
rial property			rights and assets, and li-			0113 00	Fixtures in commercia
ights and similar			cences in such rights				and industrial building
rights and values			and assets			0115 00	Other buildings
9			and assets	Advance pay-		0120 00	Commercial, industria
as well as licenses						0120 00	
to such rights and				ments made and			and other buildings u
values				construction in			der construction
		0015 00	Concessions	progress			
		0020 00	Industrial rights			0129 00	Advance payments or
		0025 00	Other rights and assets				commercial, industria
		0027 00	Computer software				and other buildings o
			•				own properties
		0030 00	Licences in industrial	Duamantias vielata		0140 00	
			and similar rights and	Properties, rights		0140 00	Residential buildings
			assets	equivalent to real			
Goodwill		0035 00	Goodwill	property and			
Advance pay-		0038 00	Prepayments for good-	buildings, includ-			
ments made			will	ing buildings on			
nents made		0039 00	Prepayments for intan-	third-party land			
		0039 00		ama party iama		0145 00	Garages
			gible fixed assets				•
Goodwill		R 0040 00				0146 00	Outdoor facilities
		-0042 99				0147 00	Paved courtyards and
Self-determined	НВ	0043 00	Internally generated in-				other paved surfaces
ndustrial prop-	ПВ		tangible fixed assets			0148 00	Fixtures in residential
erty rights and			tangible fixed assets				buildings
						0149 00	Share of building at-
similar rights and						011500	tributable to home of
/alues							
	НВ	0044 00	Computer software				fice
				Advance pay-		0150 00	Residential buildings
	НВ	0045 00	Licences and franchise	ments made and			under construction
			agreements	construction in			
	НВ	0046 00	Concessions and indust-	progress			
	LIID		rial rights	progress		0159 00	Advance payments on
		0047 00	Recipes and formulas,			0133 00	
	НВ	0047 00	•				residential buildings o
			processes, prototypes				own properties
ntangible assets	НВ	0048 00	Intangible fixed assets	Properties, rights		0160 00	Buildings on third-par
currently under			under development	equivalent to real			land
development				property and			
Properties, rights		0050 00	Land, land rights and	buildings, includ-			
equivalent to real			buildings, including	-			
•			3 '	ing buildings on			
oroperty and			buildings on third-party	third-party land			
ouildings, includ-			land			0165 00	Commercial buildings
ng buildings on						0170 00	Industrial buildings
hird-party land						0175 00	Garages
		0059 00	Share of land attributa-			0176 00	Outdoor facilities
			ble to home office			0177 00	Paved courtyards and
	1	0060 00	Land rights without			0177 00	•
	1		-and rights without			0470.00	other paved surfaces
		0000 00	huildings			0178 00	Fixtures in commercia
			buildings				and the street of the street o
		0065 00	Undeveloped land				
			Undeveloped land Land rights (heritable			0179 00	Other buildings
		0065 00	Undeveloped land	Advance pay-		0179 00 0180 00	Other buildings
		0065 00	Undeveloped land Land rights (heritable	Advance pay- ments made and			Other buildings Commercial, industria
		0065 00	Undeveloped land Land rights (heritable building rights, long-	ments made and			Other buildings Commercial, industria and other buildings
Advance pay-		0065 00 0070 00 0075 00	Undeveloped land Land rights (heritable building rights, long- term occupancy rights) Impaired land	ments made and construction in			Other buildings Commercial, industria
' '		0065 00 0070 00	Undeveloped land Land rights (heritable building rights, long- term occupancy rights) Impaired land Advance payments on	ments made and		0180 00	Other buildings Commercial, industria and other buildings under construction
nents made and		0065 00 0070 00 0075 00	Undeveloped land Land rights (heritable building rights, long- term occupancy rights) Impaired land	ments made and construction in			Other buildings Commercial, industria and other buildings under construction Prepayments on com-
nents made and construction in		0065 00 0070 00 0075 00	Undeveloped land Land rights (heritable building rights, long- term occupancy rights) Impaired land Advance payments on	ments made and construction in		0180 00	Other buildings Commercial, industria and other buildings under construction Prepayments on com-
nents made and construction in		0065 00 0070 00 0075 00	Undeveloped land Land rights (heritable building rights, long- term occupancy rights) Impaired land Advance payments on	ments made and construction in		0180 00	Other buildings Commercial, industria and other buildings under construction Prepayments on com
nents made and construction in progress		0065 00 0070 00 0075 00	Undeveloped land Land rights (heritable building rights, long- term occupancy rights) Impaired land Advance payments on land	ments made and construction in		0180 00	Other buildings Commercial, industria and other buildings under construction Prepayments on com mercial, industrial and other buildings on
ments made and construction in progress Properties, rights		0065 00 0070 00 0075 00 0079 00	Undeveloped land Land rights (heritable building rights, long- term occupancy rights) Impaired land Advance payments on land Buildings on own land	ments made and construction in progress		0180 00 0189 00	Other buildings Commercial, industria and other buildings under construction Prepayments on com mercial, industrial and other buildings on third-party land
Advance pay- ments made and construction in progress Properties, rights equivalent to real		0065 00 0070 00 0075 00 0079 00	Undeveloped land Land rights (heritable building rights, long- term occupancy rights) Impaired land Advance payments on land	ments made and construction in progress Properties, rights		0180 00	Other buildings Commercial, industria and other buildings under construction Prepayments on com mercial, industrial and other buildings on
nents made and construction in progress Properties, rights equivalent to real property and		0065 00 0070 00 0075 00 0079 00	Undeveloped land Land rights (heritable building rights, long- term occupancy rights) Impaired land Advance payments on land Buildings on own land	ments made and construction in progress Properties, rights equivalent to real		0180 00 0189 00	Other buildings Commercial, industria and other buildings under construction Prepayments on commercial, industrial and other buildings on third-party land
ments made and construction in progress Properties, rights equivalent to real property and puildings, includ-		0065 00 0070 00 0075 00 0079 00	Undeveloped land Land rights (heritable building rights, long- term occupancy rights) Impaired land Advance payments on land Buildings on own land	ments made and construction in progress Properties, rights equivalent to real property and		0180 00 0189 00	Other buildings Commercial, industria and other buildings under construction Prepayments on commercial, industrial and other buildings on third-party land
ments made and construction in progress Properties, rights		0065 00 0070 00 0075 00 0079 00	Undeveloped land Land rights (heritable building rights, long- term occupancy rights) Impaired land Advance payments on land Buildings on own land	ments made and construction in progress Properties, rights equivalent to real		0180 00 0189 00	Other buildings Commercial, industria and other buildings under construction Prepayments on commercial, industrial and other buildings on third-party land
ments made and construction in progress Properties, rights equivalent to real property and buildings, including buildings on		0065 00 0070 00 0075 00 0079 00	Undeveloped land Land rights (heritable building rights, long- term occupancy rights) Impaired land Advance payments on land Buildings on own land	ments made and construction in progress Properties, rights equivalent to real property and buildings, includ-		0180 00 0189 00	Other buildings Commercial, industria and other buildings under construction Prepayments on commercial, industrial and other buildings on third-party land
ments made and construction in progress Properties, rights equivalent to real property and puildings, includ-		0065 00 0070 00 0075 00 0079 00 0080 00	Undeveloped land Land rights (heritable building rights, long- term occupancy rights) Impaired land Advance payments on land Buildings on own land and land rights	ments made and construction in progress Properties, rights equivalent to real property and buildings, including buildings on		0180 00 0189 00	Commercial, industrial and other buildings under construction Prepayments on commercial, industrial and other buildings on third-party land
ments made and construction in progress Properties, rights equivalent to real property and buildings, including buildings on		0065 00 0070 00 0075 00 0079 00	Undeveloped land Land rights (heritable building rights, long- term occupancy rights) Impaired land Advance payments on land Buildings on own land	ments made and construction in progress Properties, rights equivalent to real property and buildings, includ-		0180 00 0189 00	Other buildings Commercial, industria and other buildings under construction Prepayments on commercial, industrial and other buildings on third-party land

Balance sheet / Profit and loss item	Program linkage	Fixed asset	0 and capital accounts	Balance sheet / Profit and loss item	Program linkage	Fixed asset	0 and capital accounts
		0192 00	Outdoor facilities			0506 00	Loans to affiliated com-
							panies, partnerships
		0193 00	Paved courtyards and			0507 00	Loans to affiliated com-
		0194 00	other paved surfaces Fixtures in residential			0508 00	panies, corporations Loans to affiliated com-
		0154 00	buildings			0300 00	panies, sole proprietor-
Advance pay-		0195 00	Residential buildings				ships
ments made and construction in progress			under construction	Shares in affiliated companies		0509 00	Shares in affiliated majority investor, partnership
progress		0199 00	Prepayments on residential buildings on	Participations		0510 00	Other long-term equity investments
Technical		0200 00	third-party land			0513 00	Typical silent part- nerships
equipment and machinery		0200 00	Technical equipment and machinery			0516 00	Atypical silent part- nerships
, ,		0210 00	Machinery			0517 00	Investments in corpora-
		0220 00	Machine tools				tions
		0240 00	Technical equipment			0518 00	Investments in part-
		0260 00	Transportation and si- milar systems			0519 00	nerships Investment by a GmbH
		0280 00	Operating facilities			0313 00	& Co. KG in a general
Advance pay-		0290 00	Technical equipment				partner GmbH
ments made and			and machinery under	Loans to other		0520 00	Loans to other long-
construction in			construction	long-term inves-			term investees and in-
progress		0299 00	Prepayments on tech-	tees and investors		0523 00	vestors Loans to other long-
		0233 00	nical equipment and			0323 00	term investees or inves-
			machinery				tors, partnerships
Other equipment,		0300 00	Other equipment, oper-			0524 00	Loans to other long-
operating and of-			ating and office equip-				term investees or inves-
fice equipment		0300 11	ment Constant assets, hotel	Long-term securi-		0525 00	tors, corporations Long-term securities
		0300 12	Constant assets, res-	ties			9
			taurant			0530 00	Securities with profit
		0310 00	Other equipment				participation rights that
		0320 00 0350 00	Passenger cars Heavy goods vehicles				are subject to the partial income system
		0380 00	Other transportation re-			0535 00	Fixed-income securities
			sources	Shares in affiliated		0538 00	Shares of a GmbH & Co.
		0400 00	Operating equipment	companies			KG in a general partner
		0410 00 0420 00	Office equipment Office fittings	Other loans		0540 00	GmbH Other miscellaneous
		0430 00	Shop fittings	Other loans		0340 00	loans
		0440 00	Tools			0550 00	Loans
		0450 00	Leasehold improve- ments	Co-operative shares		0570 00	Long-term shares in cooperatives
		0460 00	Scaffolding and form- work materials	Loans to share- holders		0580 00	Loans to shareholders/
		0480 00	Low-value assets	liolueis		0582 00	partners Loans to GmbH
		0485 00	Assets (collective item)			, , , , , ,	shareholders
		0490 00	Other operating and of-			R 0583 00	
Advance pay-		0498 00	fice equipment Other equipment, oper-			-0583 99 0584 00	Loans to general
ments made and		0.3000	ating and office equip-			0304 00	Loans to general partners
construction in			ment under construc-			0586 00	Loans to limited
progress		0499 00	tion Prepayments on other	Oil I			partners
		U433 UU	equipment, operating	Other loans Reinsurance		0590 00 0595 00	Loans to related parties
			and office equipment	claims from life		0393 00	Long-term pension liability claims from life
Shares in affiliated		0500 00	Shares in affiliated com-	insurance policies			insurance policies
companies		0501 00	panies (fixed assets) Shares in affiliated com-	Bonds		0600 00	Non-convertible bonds
		0301 00	panies, partnerships			0601 00	Non-convertible bonds - remaining term
		0502 00	Shares in affiliated companies, corporations			0605 00	up to 1 year Non-convertible bonds
		0503 00	Shares in parent or ma-			0005 00	- remaining term
			jority investor, corpora- tions			0010.00	between 1 and 5 years
		0504 00	Shares in parent or in			0610 00	Non-convertible bonds - remaining term
Loans to affiliated		0505 00	majority investor Loans to affiliated com-			0015.00	greater than 5 years
companies		0505 00	panies			0615 00	Convertible bonds

Balance sheet / Profit and loss item	Program linkage	Fixed asset	0 and capital accounts	Balance sheet / Profit and loss item	Program linkage	Fixed asset	0 and capital accounts
		0616 00 0620 00	Convertible bonds - remaining term up to 1 year Convertible bonds			0716 00	Liabilities to other long- term investees and investors - remaining term up to 1 year
		0625 00	- remaining term between 1 and 5 years Convertible bonds - remaining term greater than 5 years			0720 00	Liabilities to other long- term investees and investors - remaining term
Liabilities to finan- cial institutions or Cash on hand, central bank bal- ances, bank bal-		0630 00	Liabilities to banks			0725 00	between 1 and 5 years Liabilities to other long- term investees and investors - remaining term
ances, and checks		0631 00 0640 00	Liabilities to banks - remaining term up to 1 year Liabilities to banks	Other liabilities to shareholders or Other receivables from shareholders		0730 00	greater than 5 years Liabilities to sharehol- ders/partners
		0650 00	- remaining term between 1 and 5 years Liabilities to banks - remaining term	or Receivables from shareholders or Other assets		0731 00	Liabilities to sharehold-
		0660 00	greater than 5 years Liabilities to banks under instalment credit agreements	Other liabilities to shareholders		0740 00	ers/partners - remaining term up to 1 year Liabilities to sharehold- ers/partners - remaining
		0661 00	Liabilities to banks under instalment credit agreements - remaining	sitalenolueis		0750 00	term between 1 and 5 years Liabilities to sharehold-
		0670 00	term up to 1 year Liabilities to banks under instalment credit agreements - remaining			0755 00	ers/partners - remaining term greater than 5 years Liabilities to sharehold-
		0680 00	term between 1 and 5 years Liabilities to banks	Other liabilities		0760 00	ers/partners for out- standing distributions Liabilities to typical
			under instalment credit agreements - remaining term greater than 5 years			0761 00	silent partners Liabilities to typical silent partners - remain- ing term up to 1 year
Liabilities to finan-		0690 00 0699 00	Liabilities to banks, previous to residual term differentiation Contra account 0630-			0764 00	Liabilities to typical silent partners - remaining term be-
cial institutions Liabilities to affili-		0700 00	0689 if accounts 0690- 0698 are allocated Liabilities to affiliated			0767 00	tween 1 and 5 years Liabilities to typical silent partners - remaining term
ated companies or Receivables from affiliated companies			companies			0770 00 0771 00	greater than 5 years Liabilities to atypical silent partners Liabilities to atypical
		0701 00 0705 00	Liabilities to affiliated companies - remaining term up to 1 year Liabilities to affiliated			0774 00	silent partners - remain- ing term up to 1 year Liabilities to atypical silent partners
			companies - remaining term between 1 and 5 years			0777 00	- remaining term between 1 and 5 years Liabilities to atypical
		0710 00	Liabilities to affiliated companies - remaining term greater than 5 years			0780 00	silent partners - remaining term greater than 5 years Profit-participation
Liabilities to other long-term investees and investors		0715 00	Liabilities to other long-term investees and investors			0781 00	loans Profit-participation loans - remaining term
or Receivables from other long- term investees and investors						0784 00	up to 1 year Profit-participation loans - remaining term between 1 and 5 years
						0787 00	Profit-participation loans - remaining term greater than 5 years

Balance sheet / Profit and loss item	Program linkage	Fixed asset	0 and capital accounts	Balance sheet / Profit and loss item	Progr linka		Fixed asset	0 and capital accounts
		0790 00	Other liabilities, previous to residual term differentiation (balance sheet accounting only)	Opening balance, Private account	НВ	K	0853 00 0854 00	Revenue reserves from the transitional BilMoG provisions Revenue reserves from
		0799 00	Contra account 0730- 0789, 1665-1678 and 1695-1698 if accounts 0790-0798 are allocated		НВ	K	0054 00	the transitional BilMoG provisions (reversal of write-downs of tangible fixed assets)
Subscribed capital	K K	0800 00 0809 00	Subscribed capital Capital increase from	Other retained earnings		К	0855 00	Other revenue reserves
Daid on the man of		0010.00	reserves or retained earnings			K	0856 00	Equity component of reversals of write-downs
Paid-up shares of remaining members of co-operatives	К	0810 00	Paid-up shares of remaining members of co-operatives	Opening balance, Private account	НВ	К	0857 00	Revenue reserves from the transitional BilMoG provisions (reversal of write-downs of long-
Paid-up shares of withdrawing members of co- operatives	К	0811 00	Paid-up shares of with- drawing members of co-operatives		НВ	К	0858 00	term financial assets) Revenue reserves from the transitional BilMoG provisions (reversal of
Paid-up shares of cancelled shares	K	0812 00	Paid-up shares of co- operatives, cancelled shares		НВ	К	0859 00	special tax-allowable re- serves) Deferred taxes (revenue
Paid-up shares of remaining members of co-opera-	К	0813 00	Unpaid and due shares in co-operatives, recorded		НВ			reserves credit balance) from items taken di- rectly to equity
tives		0815 00	Contra account for un- paid and due shares in co-operatives, recorded	Profit/loss carry- forward		К	0860 00	Retained profits brought forward before appropriation of net profit
Treasury shares	К	0819 00	Purchased treasury shares	Profit/loss car- ryforward before			F 0865 00	Retained profits brought forward before
Uncalled out- standing contri- butions		0820 00 -0829 99	Unpaid uncalled contri- butions to subscribed capital (reported as lia- bility, deducted from subscribed capital on the face of the balance sheet)	appropriation			F 0867 00	appropriation of net profit (with breakdown for statement of changes in capital ac- counts) Accumulated losses brought forward before
Capital contributions called in, still outstanding Subsequent payments claimed		0830 00 -0838 99 0839 00	Unpaid called contribu- tions to subscribed cap- ital (receivables) Supplementary calls (re- ceivables; contra ac-					appropriation of net profit (with breakdown for statement of changes in capital ac- counts)
Capital reserves	K K	0840 00 0841 00	count 0845) Capital reserves Capital reserves from is-	Profit/loss carry- forward		К	0868 00	Accumulated losses brought forward before appropriation of net
	К	0042.00	suance of shares above par or notional amount	Capital share ge- neral partners			F 0870 00	profit Fixed capital, gp
	X	0842 00	Capital reserves from is- suance of convertible bonds and options to	Opening balance, Private account			F 0871 00	Capital (fixed share, only sole proprietorships)
	К	0843 00	acquire shares Capital reserves from additional payments as	Capital share ge- neral partners Opening balance,			F 0880 00 F 0881 00	Variable capital, gp Capital (variable share,
			consideration for preferential rights for shares	Private account			7 0881 00	only sole proprietor- ships)
	K	0844 00	Other additional capital contributions	Liabilities to general partners or			F 0890 00	Partner loans, gp
Statutory reserve	K K	0845 00 0846 00	Supplementary calls (contra account 1299) Legal reserve	Receivables from general partners			R 0891 00	
Other retained earnings	К	0848 00	Other revenue reserves from the purchase of treasury shares	Capital shares of limited partners			-0899 99 F 0900 00	Limited partner capital,
Reserve for shares in a parent or majority investor		0849 00	Reserve for shares in a parent or majority investor				R 0901 00 -0909 99 F 0910 00	Loss adjustment ac-
Reserves provided for by the articles	К	0851 00	Reserves provided for by the articles of associ-				R 0911 00 -0919 99	count, lp
of association Other revenue reserves	К	0852 00	ation Other revenue reserves (co-operatives)				-65 61 60-	

Balance sheet /	Program		0	Balance sheet /	Program		0
Profit and loss item	linkage	Fixed asset	and capital accounts	Profit and loss item	linkage	Fixed asset	and capital accounts
Liabilities to limited partners or		F 0920 00	Partner loans, lp	Deferred taxes lia- bilities	НВ	0968 00	Deferred tax liabilities
Receivables from limited partners				Provisions for de- ferred taxes	НВ	0969 00	Allowances for deferred tax liabilities
		R 0921 00 -0929 99		Other provisions		0970 00 0971 00	Other provisions Provisions for mainte-
Other special re- serves		0930 00	Miscellaneous other special reserves				nance expenses de- ferred to the first three
	SB	0931 00	Untaxed reserves under section 6b EStG				months of the following year
Special tax-allo-	SB	0932 00 0940 00	Replacement reserves Special tax-allowable			0973 00	Provisions for environ- mental remediation and
wable reserves		03 10 00	reserves, accelerated tax depreciation and write- downs			0974 00	waste disposal expenses Provisions for warran- ties (contra account 4790)
Other special re- serves	SB	0945 00	Adjustment item for withdrawals s. 4g EStG		НВ	0976 00	Provisions for expected losses from executory
	SB	0946 00	Reserve for investment grants			0977 00	contracts Provisions for period-
Special tax-allo- wable reserves		0947 00	Special tax-allowable reserves under section				end closing and audit costs
Special reserves for investment		0948 00	7g(5) EStG Special reserves for third-party investment		НВ	0978 00	Provisions for internal expenses under section 249(2) HGB (old version)
grants	НВ	0949 00	grants Extraordinary items for			0979 00	Provisions for environ- mental protection
Provisions for pensions and sim-		0950 00	investment grants Provisions for pensions and similar obligations	Prepaid expenses Deferred tax assets	НВ	0980 00 0983 00	Prepaid expenses Deferred tax assets
ilar obligations Provisions for pensions and sim-	НВ	0951 00	Provisions for pensions and similar obligations	Prepaid expenses	SB	0984 00	Customs and excise du- ties relating to invento- ries and recognised as
ilar obligations or Excess of plan as- sets over pension liability			for offsetting against long-term assets in ac- cordance with section 246(2) HGB		SB	0985 00	expenses Value added tax relating to prepayments and
Provisions for pensions and sim-		0952 00	Provisions for pensions and similar obligations	0		0986 00	recognised as expenses Discount
ilar obligations		0953 00	to shareholders or re- lated parties Provisions for direct	Opening balance, Private account	НВ	0987 00	Deferred income (reve- nue reserves debit bal- ance) from items taken
		0954 00	commitments Provisions for subsidy obligations for pension		НВ К	0988 00	directly to equity Deferred taxes (revenue reserves debit balance) from items taken
Drovinians for		0055.00	funds and life insur- ances	Reserves		F 0989 00	directly to equity Collectively held re-
Provisions for taxes (general)		0955 00 0956 00	Provisions for taxes Provision for trade tax,				serves (with breakdown for statement of hanges
Other provisions		0961 00	section 4(5b) EStG Provisions for vacation	Prepaid expenses - "Other ac-	-	0990 00 0992 00	in capital accounts) Deferred income
Provisions for		0962 00	pay Provisions for taxes for	counts" -		0992 00	Deferrals of intra-period flat-rate depreciation charges for
taxes (general)		0963 00	tax deferral (BStBK) Provision for corporate				management accounting analysis
Other provisions		0964 00	income tax Long-term provisions	Trade receivables		0996 00	Global valuation allow- ance on receivables
			for long-term obliga- tions comparable to post-employment ben-			0997 00	remaining term up to 1 year Global valuation allow-
		0965 00	efits Provisions for personnel expenses			3337 00	ance on receivables remaining term greater
		0966 00	Provisions for record retention obligations			0998 00	than 1 year Specific valuation allowances on receivables
Other provisions or Excess of plan	НВ	0967 00	Long-term provisions for long-term obliga-				remaining term up to 1 year
assets over pen- sion liability			tions comparable to post-employment ben- efits for offsetting with long-term assets under			0999 00	Specific valuation allow- ances on receivables remaining term greater than 1 year
			s. 246(2) of the HGB				· ,

Balance sheet / Profit and loss item	Program Iinkage	Fixed asset	0 and capital accounts	Balance sheet / Profit and loss item	Program linkage	Fixed asset	0 and capital accounts
Balance sheet / Profit and loss item	Program linkage	Financial a	1 nd private accounts		SB	1356 00	Long-term assets for the settlement of provi- sions for pensions and
Cash on hand, central bank bal- ances, bank bal- ances, and checks		F 1000 00	Cash-in-hand Petty cash 1	Excess of plan as- sets over pension liability or Provi- sions for pensions	НВ	1357 00	similar obligations Long-term assets for offsetting provisions for pensions and similar obligations in
Cash on hand, central bank bal-		F 1020 00 F 1100 00	Petty cash 2 Bank (Postbank)	and similar obligations Other assets or Other liabilities		F 1360 00	accordance with section 246(2) HGB Cash in transit
ances, bank bal- ances, and checks or Liabilities to fi- nancial institu-						F 1371 00	Clearing account for de- termining profit as per section 4/3 (EStG), not recognized in income
tions		F 1110 00 F 1120 00 F 1130 00	Bank (Postbank 1) Bank (Postbank 2) Bank (Postbank 3)		SB	1372 00	Current assets in accordance with section 4(3) sentence 4 EStG
		F 1190 00 F 1195 00 F 1200 00	LZB (Bundesbank re- gional office) balances Central bank balances Bank	Receivables from limited partners or Liabilities to limited partners		R 1373 00 -1375 99	
		F 1210 00 F 1220 00	Bank 1 Bank 2	Other assets		1376 00	Receivables from typical silent partners
		F 1230 00 F 1240 00 F 1250 00	Bank 3 Bank 4 Bank 5			1377 00	Receivables from typical silent partners - remain- ing term up to 1 year
		R 1289 00 -1289 99 1290 00	Cash investments,			1378 00	Receivables from typical silent partners - remaining term greater than 1 year
			management (not contained in cash funds)			R 1379 00 -1379 99	,
Liabilities to finan- cial institutions or Cash on hand,		1295 00	Liabilities to banks (not included in cash funds)	Other assets or Other liabilities Receivables from		1380 00 1381 00	Cost centre reconciliation account Receivables from GmbH
central bank bal- ances, bank bal- ances, and checks				shareholders or Liabilities to shareholders			shareholders
Trade receivables or Other liabilities Other securities		R 1300 00 -1328 99 1329 00	Other securities subject			1382 00	Receivables from GmbH shareholders - remain- ing term up to 1 year
Cash on hand,		F 1330 00	to immaterial changes in value Cheques			1383 00	
central bank bal- ances, bank bal- ances, and checks			·	Receivables from general partners or Liabilities to		1385 00	greater than 1 year Receivables from general partners
Shares in affiliated companies		1340 00 1344 00	Shares in affiliated com- panies (current assets) Shares in parent or in majority investor	general partners		1386 00	Receivables from gen- eral partners - remain-
Other securities		1348 00 1349 00	Other securities Securities investments (short-term cash			1387 00	ing term up to 1 year Receivables from general partners - remaining term
Other assets		1350 00	management) GmbH shares held for sale	- "Other ac-	SB	1389 00	greater than 1 year Occupational pension
		1352 00	Shares in cooperatives held for sale	counts" -			and other post-employ- ment benefit entitle-
	SB	1353 00	Assets to settle obligations comparable to post-employment	Other assets or Other liabilities		F 1390 00	ments (partners) Clearing account actual taxation
Excess of plan as-	НВ	1354 00	benefits Assets for offsetting with obligations compa-		SB	F 1391 00	Neutralization of items recognized in income for Section 4 (3) EStG
sets over pension liability or Other provisions			with obligations compa- rable to post-employ- ment benefits under	- "Other ac- counts" - Trade receivables	SB	1394 00 S 1400 00	Receivables from com- pany/joint ownership Trade receivables
Other assets		1355 00	s. 246(2) of the HGB Pension liability insurance claims	or Other liabilities		F 1401 00	Trade receivables

Balance sheet / Profit and loss item	Program linkage	Fixed asset	0 and capital accounts	Balance sheet / Profit and loss item	Program linkage	Fixed asset	0 and capital accounts
		F 1410 00 -1410 09 F 1410 10	Trade receivables, no separate receivables/ payables accounting Receivable offset account for hotel	Receivables from other long-term investees and investors or Liabilities to other longterm investees		F 1480 00	Trade receivables from other long-term investees and investors
		F 1410 11 -1444 99	software interface Trade receivables, no separate receivables/payables accounting	and investors		F 1481 00	Trade receivables from other long-term investees and investors - remaining term
	SB	F 1445 00	Trade receivables at general VAT rate or of a VAT-exempt small business (cash basis accounting)			F 1485 00	up to 1 year Trade receivables from other long-term investees and investors - remaining term
	SB	F 1446 00	Trade receivables at reduced VAT rate (cash basis accounting)	Receivables from other long-term		1488 00	greater than 1 year Valuation allowances on receivables from other
	SB	F 1447 00	Tax-exempt or untaxed trade receivables (cash basis accounting)	investees and investors			long-term investees and investors remaining term up to 1 year
	SB	F 1448 00	Trade receivables at average rates under section 24 UStG (cash basis accounting)			1489 00	Valuation allowances on receivables from other long-term investees and investors remaining
	SB	F 1449 00	Contra account 1445- 1448 if receivables are classified by tax rates (cash basis accounting)	Other receivables from shareholders or Other liabilities		F 1490 00	term greater than 1 year Trade receivables from shareholders/partners
	SB	F 1450 00	Receivables under section 11 (1) sentence 2 EStG for section 4/3 EStG	to shareholders or Liabilities to shareholders or Other liabilities			
Trade receivables or Other liabilities		F 1451 00	Trade receivables, no separate receivables/ payables accounting - remaining term			F 1491 00	Trade receivables from shareholders/partners - remaining term up to 1 year
		F 1455 00	up to 1 year Trade receivables, no separate receivables/ payables accounting	Trada rassivables		F 1495 00	Trade receivables from shareholders/partners - remaining term greater than 1 year
		F 1460 00	- remaining term greater than 1 year Doubtful receivables	Trade receivables		1498 00	Contra account for other assets if posted
		F 1461 00	Doubtful receivables - remaining term up to 1 year	Trade receivables or Other liabilities		1499 00	via receivables account Contra account 1451- 1497 if allocated to receivables account
		F 1465 00	Doubtful receivables - remaining term	Other assets or Other liabilities		1500 00	Other assets
Receivables from		F 1470 00	greater than 1 year Trade receivables from			1501 00	Other assets - remain- ing term up to 1 year
affiliated compa- nies or Liabilities to affiliated com-			affiliated companies	Other assets		1502 00	Other assets - remaining term greater than 1 year
panies		F 1471 00	Trade receivables from affiliated companies - remaining term up to 1 year	Other assets or Other liabilities		1503 00	Receivables from executive board members and managing directors - remaining term
		F 1475 00	Trade receivables from affiliated companies - remaining term greater than 1 year	Other assets		1504 00	up to 1 year Receivables from execu- tive board members and managing directors - remaining term
Receivables from affiliated companies		1478 00	Valuation allowances on receivables from affili- ated companies remain- ing term up to 1 year	Other assets or Other liabilities		1505 00	greater than 1 year Receivables from super- visory and advisory board members
		1479 00	Valuation allowances on receivables from affiliated companies remaining term greater than 1 year				- remaining term up to 1 year

Balance sheet /	Program		0	Balance sheet /	Program	-· ·	0
Profit and loss item	linkage	Fixed asset	and capital accounts	Profit and loss item	linkage	Fixed asset	and capital accounts
Other assets		1506 00	Receivables from super- visory and advisory	Other assets or Other liabilities		1544 00	Receivables from Bun- desagentur für Arbeit
			board members	Other assets		1545 00	Accounts receivable
			- remaining term				from VAT advance
Other receivables		1507 00	greater than 1 year Receivables from other	Other assets or		1546 00	payments VAT receivables,
from shareholders			shareholders	Other liabilities		.5.000	previous year
or Other liabilities to shareholders or			- remaining term up to 1 year			1547 00	Receivables from excise duties paid
Liabilities to			up to 1 year			S 1548 00	Input tax deductible in
shareholders or						1540.00	following period/year
Other liabilities		1508 00	Receivables from other			1549 00	Reclaimed corporate income tax
			shareholders	Other assets		1550 00	Loans
			- remaining term greater than 1 year			1551 00	Loans - remaining term up to 1 year
Advance pay-		1510 00	Prepayments for			1555 00	Loans - remaining term
ments made			inventories				greater than 1 year
		AV 1511 00 -1511 99	Prepayments, 7 % input tax	Other assets or Other liabilities	U	F 1556 00	Subsequently deducti- ble input tax, section
		AV 1512 00	Prepayments,	Other habilities			15a(1) UStG, movable
		-1512 99 R 1513 00	5 % input tax			F 4557 00	assets
		-1516 99			U	F 1557 00	Repayable input tax, section 15a(1) UStG,
		AV 1517 00	Prepayments,				movable assets
		-1517 99 AV 1518 00	16 % input tax Prepayments,		U	F 1558 00	Subsequently deducti- ble input tax, section
		-1518 99	19 % input tax				15a(1) UStG, immovable
Other assets or		1519 00	Receivables from			5 4550 00	property
Other liabilities		1520 00	project consortiums Receivables from health		U	F 1559 00	Repayable input tax, section 15a(1) UStG,
			insurance funds from				immovable property
			Act on Reimbursement of Employers' Expenses			S 1560 00	Input tax allocation accounts
			(AAG)			S 1561 00	Input tax allocation
		1521 00	Consignment goods			6.4560.00	account 7 %
Other assets		1522 00	accounts Profit participation			S 1562 00	Allocation account for input tax on intra-com-
			rights				munity acquisitions
		1524 00	Supplementary payments or additional			S 1563 00	Allocation account for input tax on intra-com-
			contributions receivable				munity acquisitions
		1525 00	Security deposits			D 1564.00	19 %
		1526 00	Security deposits - remaining term			R 1564 00 -1565 99	
			up to 1 year			S 1566 00	Input tax allocation
		1527 00	Security deposits - remaining term			S 1567 00	account 19 % Input tax allocation
			greater than 1 year			3 1307 00	account under sections
Other assets or	U	F 1528 00	Subsequently			D 1500 00	13a and 13b UStG
Other liabilities			deductible input tax, section 15a(2) UStG			R 1568 00 -1568 99	
	U	F 1529 00	Repayable input tax,			S 1569 00	Input tax allocation
Other assets		1530 00	section 15a(2) UStG Receivables from				account under sections 13a and 13b UStG, 19 %
Other assets		1330 00	employees (payroll)		U	S 1570 00	Deductible input tax
		1531 00	Receivables from		U	S 1571 00	Deductible input tax 7 %
			employees (payroll) - remaining term		U	S 1572 00	Deductible input tax on
			up to 1 year				intra-community
		1537 00	Receivables from employees (payroll)		U	S 1573 00	acquisitions Input tax from acquisi-
			- remaining term			2 .5.5 50	tion as last purchaser in
Othors		4530.00	greater than 1 year		U	S 1574 00	a triangular transaction
Other assets or Other liabilities		1539 00	VAT receivables, earlier years		U	3 13/4 00	Deductible input tax on intra-community
		1540 00	Receivables from trade			B 4=== **	acquisitions 19 %
Other assets		15/2.00	tax overpayments			R 1575 00 -1575 99	
Other assets		1542 00	Tax refund claims against other countries		U	S 1576 00	Deductible input tax
		F 1543 00	Receivables from tax			C 1E77 00	19 %
			authorities for construc- tion withholding tax		U	S 1577 00	Deductible input tax under section
			remitted				13b UStG 19 %

Balance sheet / Profit and loss item	Program linkage	Fixed asset	0 and capital accounts	Balance sheet / Profit and loss item	Program linkage	Fixed asset	0 and capital accounts
	U	S 1578 00 R 1579 00	Deductible input tax under section 13b UStG		SB	F 1607 00	Trade payables, no input tax (cash basis accounting)
	SB	-1579 99 1580 00	Contra account for input tax, section		SB	F 1609 00	Contra account 1605- 1607 if payables are classified by tax rates
	SB	1581 00	4(3) EStG Reversal of input tax from previous year, section 4(3) EStG	Trade payables or Other assets		F 1610 00 -1623 99	(cash basis accounting) Trade payables, no separate receivables/ payables accounting
	SB	1582 00 R 1583 00	Input tax from invest- ments, section 4(3) EStG		SB	F 1624 00	Trade payables for investments, section 4(3) EStG
Other assets or Other liabilities	U	-1583 99 S 1584 00	Deductible input tax for intra-community acquisition of new vehicles from suppliers	Trade payables or Other assets		F 1625 00	Trade payables, no separate receivables/ payables accounting - remaining term
	U	S 1585 00	without VAT identification number Deductible input tax for withdrawal of goods from a VAT warehouse			F 1626 00	up to 1 year Trade payables, no separate receivables/ payables accounting - remaining term
	U	R 1587 00 -1587 99 F 1588 00 R 1589 00 -1589 99	Acquisition tax liability			F 1628 00	between 1 and 5 years Trade payables, no separate receivables/ payables accounting - remaining term
Other liabilities or Other assets		1590 00 1592 00 F 1593 00	Items in transit Third-party funds Allocation account for payments received on account of orders if	Liabilities to affili- ated companies or Receivables from affiliated		F 1630 00	greater than 5 years Trade payables to affiliated companies
Receivables from		1594 00	posted via receivables account Receivables from	companies		F 1631 00	Trade payables to affiliated companies
affiliated compa- nies or Liabilities to affiliated com- panies		1394 00	affiliated companies			F 1635 00	- remaining term up to 1 year Trade payables to affiliated companies - remaining term
		1595 00	Receivables from affiliated companies - remaining term up to 1 year			F 1638 00	between 1 and 5 years Trade payables to affiliated companies - remaining term
Receivables from		1596 00 1597 00	Receivables from affiliated companies - remaining term greater than 1 year Receivables from other	Liabilities to other long-term inves- tees and investors or Receivables		F 1640 00	greater than 5 years Trade payables to other long-term investees and investors
other long-term investees and in- vestors or Liabili-		1337 00	long-term investees and investors	from other long- term investees and investors			
ties to other long- term investees and investors		1598 00	Receivables from other			F 1641 00	Trade payables to other long-term investees and investors - remaining term up to 1 year
			long-term investees and investors - remaining term up to 1 year			F 1645 00	Trade payables to other long-term investees and investors - remaining
		1599 00	Receivables from other long-term investees and investors - remaining term greater than 1 year			F 1648 00	term between 1 and 5 years Trade payables to other long-term investees and
Trade payables or Other assets		S 1600 00 F 1601 00	Trade payables Trade payables				investors - remaining term greater than 5 years
	SB	-1603 99 F 1605 00	Trade payables at general VAT rate	Other liabilities to shareholders or Other assets or		F 1650 00	Trade payables to shareholders/partners
	SB	F 1606 00	(cash basis accounting) Trade payables at reduced VAT rate (cash basis accounting)	Other receivables from shareholders or Receivables from shareholders			

Balance sheet / Profit and loss item	Program linkage	Fixed asset	0 and capital accounts	Balance sheet / Profit and loss item	Program linkage	Fixed asset	0 and capital accounts
		F 1651 00	Trade payables to shareholders/partners - remaining term up to 1 year			1696 00 1697 00	Liabilities to silent partners - remaining term up to 1 year Liabilities to silent part-
		F 1655 00	Trade payables to shareholders/partners - remaining term			1698 00	ners - remaining term between 1 and 5 years Liabilities to silent part-
		F 1658 00	between 1 and 5 years Trade payables to shareholders/partners - remaining term	Other liabilities or Other assets	-	1700 00	ners - remaining term greater than 5 years Other liabilities
Trade payables or Other assets		1659 00	greater than 5 years Contra account 1625-1658 if allocated	Girler assets		1701 00	Other liabilities - remaining term up to 1 year
Liabilities on bills accepted and		R 1660 00 -1664 99	to payables account	Other liabilities		1702 00	Other liabilities - remaining term between 1 and 5 years
drawn Liabilities to shareholders or		1665 00	Liabilities to GmbH shareholders			1703 00	Other liabilities - remaining term greater than 5 years
Receivables from shareholders		1666 00	Liabilities to GmbH		SB	1704 00	Other liabilities, under section 11(2) sentence 2 EStG for section
			shareholders - remain- ing term up to 1 year	Other liabilities	-	1705 00	4(3) EStG Loans
Liabilities to shareholders		1667 00	Liabilities to GmbH shareholders	outer madmines		1706 00	Loans - remaining term up to 1 year
			- remaining term between 1 and 5 years			1707 00	Loans - remaining term between 1 and 5 years
		1668 00	Liabilities to GmbH shareholders			1708 00	Loans - remaining term greater than 5 years
		1670.00	- remaining term greater than 5 years	Other liabilities or Other assets	-	1709 00	Profit drawdown account of silent part-
Liabilities to general partners or Receivables from general partners		1670 00	Liabilities to general partners	Advance pay- ments received on orders	-	1710 00	ners - other liabilities Payments received on account of orders (liabilities)
general partners		1671 00	Liabilities to general partners - remaining term up to 1 year	Orders	U	AM 1711 00 -1711 99	Tax-paid payments received on account of orders, 7 % VAT
		1672 00	Liabilities to general partners - remaining term between 1 and 5 years		U	AM 1712 00 -1712 99	(liabilities) Tax-paid payments received on account of orders, 5 % VAT
		1673 00	Liabilities to general partners - remaining term			R 1713 00 -1713 99	(liabilities)
Liabilities to limited partners or Receivables from		1675 00	greater than 5 years Liabilities to limited partners		U	AM 1714 00 -1714 99	Tax-paid payments received on account of orders, 0 % VAT (liabilities)
limited partners		1676 00	Liabilities to limited partners - remaining			1715 00	Payments received on account of orders - Back taxes
		1677 00	term up to 1 year Liabilities to limited partners - remaining term		U	R 1716 00 -1716 99 AM 1717 00 -1717 99	Tax-paid payments received on account of
		1678 00	between 1 and 5 years Liabilities to limited partners		U	AM 1718 00	orders, 16 % VAT (liabilities) Tax-paid payments
Other liabilities or		1691 00	- remaining term greater than 5 years Liabilities to project			-1718 99	received on account of orders, 19 % VAT (liabilities)
Other assets	SB	1692 00	consortiums Neutralization of items recognized in expenses			1719 00	Payments received on account of orders - remaining term
	SB	1693 00	for section 4(3) EStG Items recognized in equity for section			1720 00	up to 1 year Payments received on account of orders
Other liabilities		1695 00	4(3) EStG Liabilities to silent Partners				- remaining term between 1 and 5 years

Balance sheet / Profit and loss item	Program linkage	Fixed asset	0 and capital accounts	Balance sheet / Profit and loss item	Program linkage	Fixed asset	0 and capital accounts
		1721 00	Daymonts ressing 1			1749 00	Davables to tour
		1/2100	Payments received on account of orders			1749 00	Payables to tax authorities for construction
			- remaining term				withholding tax to be
			greater than 5 years				remitted
Advance pay-		1722 00	Payments received on			1750 00	Liabilities from capital-
ments received on		1722 00	account of orders (de-			1750 00	forming payment
orders (deducted			ducted from inventories				arrangements
from inventories			on the face of the			1751 00	Liabilities from capital-
on the face of the			balance sheet)				forming payment
balance sheet)			,				arrangements - remain-
Other liabilities or		S 1725 00	VAT due in following				ing term up to 1 year
Other assets			period (sections 13 (1)	Other liabilities		1752 00	Liabilities from capital-
			no. 6, 13b (2) UStG)				forming payment
Other liabilities		S 1728 00	VAT on electronic				arrangements
			services taxable in				- remaining term
			another EU country				between 1 and 5 years
		1729 00	Tax payments on			1753 00	Liabilities from capital-
			services taxable in				forming payment
			another EU country				arrangements
		1730 00	Credit card settlements				- remaining term
Other liabilities or		1731 00	Consignment goods				greater than 5 years
Other assets			accounts			1754 00	Tax payments to other
Other liabilities		1732 00	Security deposits]		countries
			received	Other liabilities or		1755 00	Payroll allocation
		1733 00	Security deposits	Other assets			
			received - remaining		SB	1756 00	Payroll allocation,
			term up to 1 year				section 11(2) EStG for
		1734 00	Security deposits re-				section 4(3) EStG
			ceived - remaining term	- "Other ac-	SB	1757 00	Liabilities to company/
			between 1 and 5 years	counts" -			joint ownership
		1735 00	Security deposits re-	Other liabilities		1758 00	Other liabilities refunds
			ceived - remaining term				by co-operatives
			greater than 5 years	Other liabilities or		1759 00	Expected contributions
Other liabilities or		1736 00	Liabilities from taxes	Other assets			owed to social security
Other assets			and levies				funds
		1737 00	Liabilities from taxes	Provisions for		S 1760 00	VAT not due
			and levies - remaining	taxes (general) or			
			term up to 1 year	Other assets			
Other liabilities		1738 00	Liabilities from		U	S 1761 00	VAT not due 7 %
			taxes and levies			S 1762 00	VAT not due on intra-
			- remaining term				European Union sup-
		4720.00	between 1 and 5 years				plies of goods and
		1739 00	Liabilities from				services subject to
			taxes and levies			R 1763 00	domestic taxation
			- remaining term greater than 5 years			-1763 99	
Other liabilities or		1740.00	Payroll liabilities		U	S 1764 00	VAT not due on intra-
Other liabilities or Other assets		1740 00	i ayron nabilides			3 1704 00	European Union sup-
Other assets		1741 00	Wage and church tax				plies of goods and
		174100	payables				services subject to
		1742 00	Social security liabilities				domestic taxation, 19 %
		1742 00	Social security liabilities			R 1765 00	
		500	- remaining term			-1765 99	
			up to 1 year		U	S 1766 00	VAT not due 19 %
		1744 00	Social security liabilities	Other liabilities	1	S 1767 00	VAT on supplies of
			- remaining term			2 37 00	goods and services
			between 1 and 5 years				taxable in another
		1745 00	Social security liabilities				EU country
			- remaining term			S 1768 00	VAT on supplies of
			greater than 5 years				other goods and ser-
		1746 00	Liabilities from taxes				vices/cost-plus
			withheld (investment				contracts taxable in
			income tax and solidar-				another EU country
			ity surcharge, church tax	Other liabilities or		S 1769 00	VAT withdrawal of
			on investment income	Other assets			goods from a VAT
			tax) for open				warehouse
			distribution			S 1770 00	VAT
		1747 00	Excise duties payable			S 1771 00	VAT 7 %
		1748 00	Liabilities for amounts			S 1772 00	VAT on intra-commu-
			withheld from				nity acquisitions
			Employees			R 1773 00	
						-1773 99	
						S 1774 00	VAT on intra-commu-
		1			1		nity acquisitions 19 %

Balance sheet / Profit and loss item	Program linkage	Fixed asset	0 and capital accounts	Balance sheet / Profit and loss item	Program linkage	Fixed asset	0 and capital accounts
		R 1775 00 -1775 99	VAT 10 0/	Capital share ge- neral partners		F 1830 00	Special personal deductions, fully
		S 1776 00 S 1777 00	VAT 19 % VAT on intra-European Union supplies of goods and services subject to domestic taxation	Withdrawals		F 1831 00	deductible, gp Special personal deductions, fully deductible (only sole proprietorships)
		S 1778 00	VAT on intra-European Union supplies of goods	Capital share ge- neral partners		F 1840 00	Non-cash benefits, donations, gp
		S 1779 00	and services subject to domestic taxation, 19 % VAT on intra-commu-	Withdrawals		F 1841 00	Non-cash benefits, donations (only sole proprietorships)
			nity acquisitions without input tax deduction	Capital share ge- neral partners		F 1850 00	Extraordinary expenses, gp
	U U U	F 1780 00 F 1781 00 F 1782 00	VAT prepayments VAT prepayments 1/11 Back taxes,	Withdrawals		F 1851 00	Extraordinary expenses (only sole
	U	F 1783 00	VAT return line 65 Incorrect or invalid	Capital share ge- neral partners		F 1860 00	proprietorships) Real estate expenses, gp
		S 1784 00	invoiced taxes, VAT return line 69 VAT on intra-commu-	Withdrawals		F 1861 00	Real estate expenses (only sole
			nity acquisition of new vehicles from suppliers without VAT			1869 00	proprietorships) Real estate expenses (VAT key possible, only sole proprietorships)
		S 1785 00	identification number VAT under section	Capital share ge- neral partners		F 1870 00	Income from real estate, gp
		R 1786 00 -1786 99	13b UStG	Withdrawals		F 1871 00	Income from real estate (only sole proprietorships)
		S 1787 00 1788 00	VAT under section 13b UStG 19 % Acquisition tax			1879 00	Income from real estate (VAT key possible, only
		1789 00	deferred until VAT, current year	Capital share ge- neral partners		F 1880 00	sole proprietorships) Non-cash withdrawals (gp), equity capital
		1790 00 1791 00	VAT liabilities, previous year VAT liabilities,	Withdrawals		F 1881 00	Non-cash withdrawals (only sole
		1792 00	earlier years Other allocation	Capital share ge- neral partners		F 1890 00	proprietorships) Private contributions, gp
Other assets		1793 00	accounts (interim accounts) Allocation account for	Withdrawals		F 1891 00	Private contributions (only sole
			prepayments if posted via payables account	Liabilities to lim- ited partners or		F 1900 00	proprietorships) Private withdrawals general (lp),
Other liabilities or Other assets		S 1794 00	VAT from acquisition as last purchaser in a triangular transaction	Receivables from limited partners			borrowed capital
	SB	1795 00	Social security liabilities (section 4(3) EStG)			R 1901 00 -1909 99 F 1910 00	Private taxes, lp
Other liabilities		1796 00 1797 00	Issued gift tokens Liabilities from VAT advance payments			R 1911 00 -1919 99	·
		S 1798 00	VAT on intra-European Union supplies of goods and services subject to			F 1920 00	Special personal deductions, partly deductible (lp), borrowed capital
			domestic taxation, only OSS			R 1921 00 -1929 99 F 1930 00	Special personal deduc-
Capital share ge- neral partners Withdrawals		F 1800 00 F 1801 00	Private withdrawals (gp), equity capital Private withdrawals				tions, fully deductible (lp), borrowed capital
		1 1001 00	general (only sole proprietorships)			R 1931 00 -1939 99 F 1940 00	Non-cash benefits,
Capital share general partners		F 1810 00	Private taxes, gp			R 1941 00	donations, lp
Withdrawals Capital share ge-		F 1811 00 F 1820 00	Private taxes (only sole proprietorships) Special personal			-1949 99 F 1950 00	Extraordinary expenses,
neral partners			deductions, partly deductible, gp			R 1951 00 -1959 99	lp
Withdrawals		F 1821 00	Special personal deductions, partly deductible (only sole proprietorships)			F 1960 00 R 1961 00 -1969 99	Real estate expenses, Ip

Balance sheet /	Program		0	Balance sheet /	Program		2
Profit and loss item	linkage	Fixed asset	and capital accounts	Profit and loss item	linkage	Acc	rual accounts
		F 1970 00	Income from real estate,	- "Other ac-		R 2000 00	
		R 1971 00	lp	counts" - Other operating	к	-2003 99 2004 00	Losses from mergers
		-1979 99		expenses		2004 00	and reorganisations
		F 1980 00	Non-cash withdrawals			R 2006 00	
		R 1981 00	(lp), borrowed capital			-2006 99 2007 00	Restructuring and
		-1989 99				2007 00	reorganisation costs
		F 1990 00	Private contributions, Ip			R 2008 00	3
		R 1991 00 -1999 99				-2008 99 2010 00	Non-operating
						2010 00	expenses
					<u> </u>	2020 00	Prior-period expenses
					НВ	2090 00	Expenses from the application of
							transitional provisions
					НВ	2091 00	Expenses from the ap-
							plication of transitional provisions (provisions
							for pensions)
					НВ	2094 00	Expenses from the
							application of transi- tional provisions
							(deferred taxes)
				Interest and simi-	G K	2100 00	Interest and similar
				lar expenses	G K	2102 00	Expenses Non-tax-deductible
					G K	2102 00	other incidental charge
							related to taxes, section
						2103 00	4(5b) EStG Tax-deductible other
						2103 00	incidental charges
							related to taxes
					G K	2104 00	Non-tax-deductible other incidental charge
							related to taxes
					G K	2105 00	Interest expenses as pe
							Sect. 233a of the German Fiscal Code,
							non-deductible
					G K	2107 00	Interest expenses as pe
							Sect. 233a of the German Fiscal Code,
							Deductible
					G K	2108 00	Interest expenses as pe
							Sect. 234 to 237 of the German Fiscal Code,
							non deductible
					G K	2109 00	Interest expenses to
					G K	2110 00	affiliated companies Interest expenses on
							short-term debt
					G K	2111 00	Interest expenses as pe Sect. 234 to 237 of the
							German Fiscal Code,
						2442.25	Deductible
					G	2113 00	Non-deductible interes on long-term debt un-
							der section 4(4a) EStG
						2444.00	(add-back)
					K	2114 00	Interest on shareholder loans
					G K	2115 00	Interest and similar
							expenses sections
							3 no. 40, 3c EStG/ section 8b(1,4) KStG
					G K	2116 00	Interest and similar
							expenses to affiliated
							companies sections 3 no. 40, 3c EStG/
					1		section 8b(1) KStG

Balance sheet /	Program		2	Balance sheet /	Program		2
Profit and loss item	linkage	Acc	rual accounts	Profit and loss item	linkage	Acc	rual accounts
	K	2117 00	Interest to shareholders	Other operating		2150 00	Currency translation
			with an equity interest of more than 25 % or	expenses		2151 00	losses Currency translation
			their related parties			2.3.00	losses (not s. 256a HGB)
	G K	2118 00	Interest on receivables and payables accounts			2166 00	Expenses from remeas- urement of cash funds
	G K	2119 00	Interest expenses on			2170 00	Non-deductible
			short-term liabilities to			2171.00	input tax
	GK	2120 00	affiliated companies Interest expense on			2171 00	Non-deductible input tax 7 %
		2422.00	long-term debt			R 2174 00	
	G K	2123 00	Depreciation and amor- tization of premium or			-2175 99 2176 00	Non-deductible
			discount/debt discount				input tax 19 %
	G K	2124 00	for financing purposes Depreciation and amor-	Taxes on income and earnings	K	2200 00	Corporate income tax
			tization of premium or	Taxes on income	К	2203 00	Corporate income tax
			discount/debt discount for financing fixed	and earnings or			for prior years
			assets	Taxes on income and earnings			
	G K	2125 00	Interest expenses for	Taxes on income	К	2204 00	Corporate income tax
			buildings classified as operating assets	and earnings	K	2208 00	refunds for prior years
	G K	2126 00	Borrowing costs for	Taxes on income	K	2208 00	Solidarity surcharge Solidarity surcharge for
	G K	2127 00	fixed assets Annuities and recurrent	and earnings or			prior years
	O K	2127 00	payments	Taxes on income and earnings			
	G	2128 00	Interest expenses for the provision of capital	Taxes on income	К	2210 00	Solidarity surcharge
			by partners section	and earnings	K	2213 00	refunds for prior years Withholding tax on in-
			15 EStG (corresponds			22.5 00	vestment income, 25 %
			to special business income)		К	2216 00	Allowable solidarity surcharge on withhold-
	G K	2129 00	Interest expenses on				ing tax on investment
			long-term liabilities to affiliated companies		C K	2210.00	income, 25 %
	G K	R 2130 00	, , , , , , , , , , , , , , , , , , , ,		G K	2218 00	Foreign tax on DTA income exempt from
		-2139 99 2140 00	Expenses similar to		6.4	2240.00	domestic taxation
		211000	interest expenses		G K	2219 00	Credit/ deduction of foreign withholding tax
		2141 00	Loan commissions and administrative cost		HB G K	2250 00	Expenses from additions
			contributions				to and reversals of deferred taxes
		2142 00	Interest cost included in		HB G K	2255 00	Income from additions
			additions to pension provisions				to and reversals of deferred taxes
	НВ	2143 00	Interest expenses from		G K	2260 00	Expenses from additions
			the discounting of liabilities				to provisions for taxes for tax deferral (BStBK)
		2144 00	Interest expenses from		G K	2265 00	Income from reversal of
			the discounting of provisions				provisions for taxes for
		2145 00	Interest expenses from	Taxes on income	G K	2281 00	tax deferral (BStBK) Back payments and
			the discounting of provisions for pensions	and earnings or			refunds of trade tax for
			and similar/	Taxes on income and earnings			prior years section 4(5b) EStG
Interest and simi-	 	2146 00	comparable obligations Interest expenses from	Taxes on income	GK	2283 00	Income from reversal of
lar expenses or	НВ	2140 00	the discounting of pro-	and earnings			provisions for trade tax section 4(5b) EStG
other interest and			visions for pensions and	Other taxes		2285 00	Back payments of other
similar income			similar/comparable ob- ligations for offsetting			2287 00	taxes for prior years Refunds of other taxes
		21 47 00	under s. 246(2) HGB			2201 00	for prior years
	НВ	2147 00	Expenses from assets for offsetting in			2289 00	Income from reversal
			accordance with				of provisions for other taxes
Interest and simi-	G K	2148 00	section 246(2) HGB Interest expenses from	Other operating	1	2300 00	Other expenses
lar expenses		214000	the discounting of	expenses		2307 00	Other regular non-
			provisions, non-tax-deductible				operating expenses
		2149 00	Expenses similar to		G K	2308 00	Other non-deductible expenses
			interest expenses to			2309 00	Other infrequent
	J	I	affiliated companies				expenses

Balance sheet / Profit and loss item	Program linkage	Acc	2 rual accounts	Balance sheet / Profit and loss item	Program linkage	Acc	2 rual accounts
		2309 11	Cash register		SB	2343 00	Transfers to tax reserve
		2310 00	amounts short			2244.00	under s. 6b(10) EStG
		2310 00	Disposals of tangible fixed assets (net		SB	2344 00	Transfers to replace- ment reserve under
			carrying amount for				R.6.6 EStR
			book loss)		CD.	2345 00	Allocation to other tax
		2311 00	Disposals of intangible		SB	2313 00	reserves
		231100	fixed assets (net			2347 00	Expenses from the
			carrying amount for				purchase of treasury
			book loss)				shares
		2312 00	Disposals of long-term			2350 00	Real estate expenses,
			financial assets (net				non-operating
			carrying amount for	Other taxes		2375 00	Land tax
			book loss)	Other operating	G K	2380 00	Non-cash benefits,
	G K	2313 00	Disposals of long-term	expenses			donations, non-tax
			financial assets section 3 no. 40 EStG/section		6.14	2204.00	deductible
			8b(2) KStG in conjunc-		G K	2381 00	Non-cash benefits, donations for scientific
			tion with section 8b(3)				and cultural purposes
			sentence 3 KStG		G K	2382 00	Non-cash benefits,
			(net carrying amount		O K	2302 00	donations for charitable
			for book loss)				purposes
Other operating		2315 00	Disposals of tangible		G K	2383 00	Non-cash benefits,
income			fixed assets (net				donations for church,
			carrying amount				religious and non-profit
			for book gain)				purposes
		2316 00	Disposals of intangible		G K	2384 00	Non-cash benefits,
			fixed assets (net				donations to political
			carrying amount			2225.22	parties
		2217.00	for book gain)		K	2385 00	Non-deductible half
		2317 00	Disposals of long-term financial assets (net				of supervisory board
			carrying amount			2386 00	remuneration Deductible supervisory
			for book gain)			2300 00	board remuneration
	G K	2318 00	Disposals of long-term		G K	2387 00	Non-cash benefits,
	0	23.000	financial assets section		G K	2507 00	donations to permanent
			3 no. 40 EStG/section				assets (capital reserves)
			8b(2) KStG (net carrying				of a non-profit
			amount for book gain)				foundation
Other operating		R 2320 00			G K	2389 00	Non-cash benefits, do-
expenses		-2320 99					nations to permanent
		R 2323 00					assets (capital reserves)
	I.	-2323 99	Discount of an audition				of a church, religious or
	K	2324 00	Disposal of securities classified as current as-		G K	2390 00	non-profit foundation Non-cash benefits, do-
			sets section 8b(2) KStG		GK	2390 00	nations to permanent
			in conjunction with sec-				assets (capital reserves)
			tion 8b(3) sentence 3				of a scientific, charitable
			KStG (book value in the				or cultural foundation
			event of book loss)			2400 00	Bad debt allowances
		2325 00	Losses on disposal of				(normal amount)
			current assets (exclud-		U	AM 2401 00	Bad debt allowances 7
			ing inventories)			-2401 99	% VAT (normal amount)
	G K	2326 00	Losses on disposal of		U	AM 2402 00	Bad debt allowances on
			current assets (exclud-			-2402 99	tax-exempt intra-Euro-
			ing inventories) section				pean Union supplies of
			3 no. 40 EStG/section				goods and services
			8b(2) KStG in conjunc-			A B 4 2 402 00	(normal amount)
			tion with section 8b(3)		U	AM 2403 00	Bad debt allowances on
		2227 00	sentence 3 KStG			-2403 99	intra-European Union
	SB	2327 00	Disposal of current assets under section				supplies of goods and services subject to
			4(3) sentence 4 EStG				domestic taxation 7 %
	G K	2328 00	Disposal of current				VAT (normal amount)
	SB G K	2320 00	assets section 3 no. 40			R 2404 00	,
			EStG/section 8b(2) KStG			-2405 99	
			in conjunction with		U	AM 2406 00	Bad debt allowances 19
			section 8b(3) sentence			-2406 99	% VAT (normal amount)
			3 KStG under section			R 2407 00	
			4(3) sentence 4 EStG			-2407 99	
Other operating	SB	2339 00	Transfers to tax reserve				
expenses			under s. 4g EStG				
	SB	2342 00	Transfers to tax reserve				
	I —	1	under s. 6b(3) EStG		ı		ļ

Balance sheet / Profit and loss item	Progra linkag		Acc	2 rual accounts	Balance sheet / Profit and loss item	Progra linkag		Acc	2 rual accounts
		U	AM 2408 00 -2408 99 R 2409 00	Bad debt allowances on intra-European Union supplies of goods and services subject to domestic taxation 19 % VAT (normal amount)	Income from profits transferred under profit pool- ing, profit and loss transfer, or partial profit transfer agree-			2492 00	Profit transferred on the basis of a profit pooling agreement
Depreciation and amortization of current assets to the extent that they exceed nor- mal depreciation			-2409 99 2430 00	Bad debt allowances (if unusually high)	ments Income from profits transferred under profit pool- ing, profit and loss transfer, or partial profit		G K	2493 00	Transferred profit shares (debit) / adjusted shares of losses (credit) in typical silent partner- ships pursuant to sec- tion 8 of the GewStG
		U	AM 2431 00 -2431 99	Bad debt allowances 7 % VAT (if unusually high)	transfer agree- ments or Income from loss transfer	-			
		U	R 2432 00 -2435 99 AM 2436 00 -2436 99 R 2437 00 -2438 99	Bad debt allowances 19 % VAT (if unusually high)	Income from profits transferred under profit pool- ing, profit and loss transfer, or partial profit transfer agree-		K	2494 00	Profit transferred on the basis of a profit and loss transfer or partial profit transfer agreement
		G K	2440 00	Allowances on receivables from corporations classified as long-term investees (if unusually high) s. 3c EStG/s. 8b(3) KStG	ments Appropriations to capital reserves under the rules governing simplified capital de-			2495 00	Appropriation to capital reserves under the rules governing simplified capital decreases
		G K	2441 00	Allowances on receiva- bles from shareholders and related parties (if unusually high) section 3 no. 40 EStG/section	creases Appropriations to statutory reserve Appropriations to reserves provided			2496 00 2497 00	Appropriation to legal reserve Appropriation to reserves provided for by
Other operating expenses			2450 00 2451 00	8b(3) KStG Transfers to global valuation allowance on receivables Transfer to specific	for by the articles of association Appropriations to reserve for shares in a parent or ma-	-		F 2498 00	the articles of association Transfers to special reserves for capitalised own shares
Appropriations to reserve for shares			2480 00	valuation allowance on receivables Transfers to reserve for shares in a parent or	jority investor Appropriations to other retained			2499 00	Appropriation to other revenue reserves
in a parent or ma- jority investor Appropriations to			F 2481 00	majority investor Appropriation to collec-	earnings Other operating income	-	К	2504 00 R 2508 00	Gains from mergers and reorganisations
other reserves				tively held reserves (with breakdown for statement of changes in capital account)		НВ		-2508 99 2510 00 2520 00 2590 00	Non-operating income Prior - period income Income from the appli-
Appropriations to other revenue reserves Taxable profit/loss for the current	SB		2485 00 2488 00	Transfers to other revenue reserves (co-operatives) Change tax adjustment item (corporations)		НВ		2594 00	cation of transitional provisions Income from the application of transi- tional provisions
year (tax adjust- ment item)	SB		F 2489 00	Change tax adjustment	Income from long-term equity	_		2600 00	(deferred taxes) Income from long-term equity investments
Expenses from loss transfers		G K	2490 00	item (partnerships, sole proprietorships) Cost of loss absorption	investments		G K	2603 00	Income from invest- ments in partnerships (affiliated companies) s.
(parent) Income from profits transferred	НВ		2491 00	Transferred profit shares (debit) / adjusted				2613 00	9 GewStG or s. 18 EStG Income from typical silent partnerships
under profit pool- ing, profit and loss transfer, or partial profit transfer agree- ments or Income				shares of losses (credit) in atypical silent partnerships			G K G K	2614 00 2615 00	Income from atypical silent partnerships Income from shares in corporations (long-term equity investments) s. 3 no. 40 EStG/

Balance sheet / Profit and loss item	Program linkage	Acci	2 rual accounts	Balance sheet / Profit and loss item	Program linkage	Acc	2 rual accounts
	G K	2616 00	Income from shares in corporations (affiliated companies) s. 3 no. 40			2659 00	Other interest and similar income from affiliated companies
	G K	2618 00	EStG/ s. 8b(1) KStG Profit shares from industrial or self-em-	Other operating income		2660 00 2661 00	Currency translation gains Currency translation
			ployed partnerships s. 9 GewStG or s. 18 EStG			2666 00	gains (not s. 256a HGB) Income from remeas-
		2619 00	Income from long-term equity investments in	other interest and		R 2670 00	urement of cash funds
Income from other securities		2620 00	affiliated companies Income from other securities and	similar income		-2679 99 2680 00	Income similar to interest income
and long-term loans		2621 00	long-term loans		G K	2682 00	Tax-exempt interest income from discount-
		2622 00	long-term loans Income from long-term		НВ	2683 00	ing of provisions Interest income from the discounting of
		2623 00	loans to affiliated companies Income from shares in			2684 00	liabilities Interest income from the discounting of
			partnerships (long-term financial assets)			2685 00	provisions Interest income from
	G K	2625 00	Income from shares in corporations (long-term equity investments) s. 3 no. 40 EStG/				the discounting of provisions for pensions and similar/comparable obligations
	G K	2626 00	s. 8b(1,4) KStG Income from shares in corporations (affiliated companies) s. 3 no. 40	other interest and similar income or Interest and simi- lar expenses	НВ	2686 00	Interest income from the discounting of pro- visions for pensions and similar/comparable ob-
		2640 00	EStG/ s. 8b(1) KStG Interest and dividend	тат ехрепзез			ligations for offsetting under s. 246(2) HGB
		2641 00	income Compensation payments received as		НВ	2687 00	Income from assets for offsetting in accordance with section 246(2) HGB
		2646 00	an outside shareholder Income from shares in partnerships (affiliated	other interest and similar income		2689 00	Income similar to interest income from
		2647 00	companies) Income from other	Other operating income		2700 00	affiliated companies Other income
			long-term securities of corporations (affiliated companies)			2705 00	Other regular operating income
		2648 00	Income from other long-term securities of			2707 00 2709 00	Other regular non-operating income Other infrequent
		2649 00	partnerships (affiliated companies) Income from other			2709 11	income Cash register amounts
		2015 00	securities and long-term loans, from affiliated			2709 12	over Forfeited advance payments
other interest and similar income		2650 00	companies Other interest and similar income			2710 00	Income from reversal of write-downs of tangible fixed assets
	G K	2653 00	Interest income s. 233a AO, s. 4(5b) EStG,			2711 00	Income from reversal of write-downs of
		2654 00	tax-exempt Income from other securities and short- term loans			2712 00	intangible fixed assets Income from reversal of write-downs of long- term financial assets
	G K	2655 00	Income from shares in corporations (current assets) s. 3 no. 40 EStG/s. 8b(1,4) KStG		GΚ	2713 00	Income from reversal of write-downs of long-term financial assets section 3 no. 40
	G K	2656 00	Income from shares in corporations (affiliated companies) s. 3 no. 40		G K	2714 00	EStG/section 8b(3) sentence 9 KStG Income from reversal of
		2657 00	EStG/ s. 8b(1) KStG Interest income s. 233a AO, taxable				write-downs section 3 no. 40 EStG/section 8b(2) KStG
	К	2658 00	Interest income s. 233a AO, tax-exempt (Schedule GK KSt)			2715 00	Income from reversal of write-downs of current assets excluding inventories

Balance sheet / Profit and loss item	Program linkage	Acc	2 rual accounts	Balance sheet / Profit and loss item	Program linkage	Acc	2 rual accounts
	G K	2716 00	Income from reversal of write-downs of current assets section 3 no. 40	Sales	U	2750 00 AM 2751 00 -2751 99	Income from real estate Rental and lease income, VAT-exempt
			EStG/section 8b(3) sentence 9 KStG		U	AM 2752 00	s. 4 no. 12 UStG Rental and lease
		R 2720 00 -2720 99				-2752 99 R 2753 00	income 19 % VAT
		R 2723 00 -2723 99		Other operating		-2754 99 2760 00	Income from capitalisa-
	К	2724 00	Disposal of securities classified as current as-	income			tion of assets acquired free of charge
			sets section 8b(2) KStG (book value in the event of book gain)			2762 00	Reimbursements, re- funds and credit entries
		2725 00	Income from disposal of current assets (ex-	Sales		2764 00	relating to prior periods Income from adminis- trative costs allocations
	G K	2726 00	cluding inventories) Income from disposal	Income from loss transfer	K	2790 00	Income from loss absorption
			of current assets (excluding inventories) section 3 no. 40 EStG/	Income from profits received under profit pool-		2792 00	Income from profits received under a profit pooling agreement
		2727 00	section 8b(2) KStG Income from reversal	ing, profit and loss transfer, or			pooming agreement
		2728 00	of tax reserve under s. 6b(3) EStG Income from reversal	partial profit transfer agree-			
		2720 00	of tax reserve under s. 6b(10) EStG	ments	G K	2794 00	Income from profits received under a profit
	SB	2729 00	Income from reversal of replacement reserve				and loss transfer or partial profit transfer
		2730 00	under R.6.6 EStR Income from reduction	Withdrawals from		2795 00	agreement Withdrawals from
		2724.00	in global valuation allowances on receivables	capital reserves Withdrawals from		2796 00	capital reserves Withdrawals from legal
		2731 00	Income from reduction in specific valuation al-	legal reserve Withdrawals from		2797 00	reserve Withdrawals from
		2732 00	lowances on receivables Income from recoveries of receivables previ-	reserves provided for by the articles			reserves provided for by the articles of
		2735 00	ously written off Income from reversal of	of association Withdrawals from		F 2798 00	association Withdrawals from
		2736 00	provisions Income from remission	reserve for shares in a parent or ma-			special reserves for capitalised own shares
	SB	2737 00	of liabilities Income from reversal	jority investor Withdrawals from other retained		2799 00	Withdrawals from other revenue reserves
			of tax reserve under s. 4g EStG	earnings Withdrawals from		2840 00	Withdrawals from
		2740 00	Income from the reversal of other tax reserves	reserve for shares in a parent or ma-			reserve for shares in a parent or majority
		2741 00	Income from reversal of accelerated tax	jority investor Withdrawals from		F 2841 00	investor Withdrawals from col-
		2742 00	depreciation Insurance recoveries and compensation payments	other reserves			lectively held reserves (with breakdown for statement of changes
		2742 51	Cancellation fees (excl. VAT)	Withdrawals from		2850 00	in capital account) Withdrawals from other
		2742 52	Insurance recoveries and compensation	other revenue re- serves of which retained		2860 00	revenue reserves (co-operatives) Retained profits
		2743 00	payments Investment subsidies (taxable)	profits brought forward/of which		2000 00	brought forward after appropriation of net
	GK	2744 00	Investment grants (tax-exempt)	accumulated losses brought			profit
ncome from capi- cal decrease	К	2745 00	Income from capital decrease	forward		F 2865 00	Retained profits
Other operating income	G K	2746 00	Tax-exempt income from reversal of tax				brought forward after appropriation of net profit (with breakdown
	G K	2747 00	reserves Other tax-exempt operating income				for statement of changes in capital
		2749 00	Refunds Act on Reim- bursement of Employ-				accounts)
	_		ers' Expenses (AAG)				

Balance sheet / Profit and loss item	Program linkage	Accı	2 rual accounts	Balance sheet / Profit and loss item	Program linkage	Goods recei	3 pt and stock accounts
		F 2867 00	Accumulated losses brought forward after appropriation of net profit (with breakdown for statement of	Cost of raw mate- rials, consumables and supplies, and of purchased merchandise		3000 00	Raw materials, consum ables and supplies
		2868 00	changes in capital accounts) Accumulated losses			AV 3010 00 -3019 99	Cost of raw materials, consumables and supplies 7 % input tax
			brought forward after appropriation of net profit			R 3020 00 -3028 99	Cost of raw materials.
Advance distribu- tion / resolved distribution for		2870 00	Advance distribution			3029 00	consumables and supplies without input tax deduction
he FY Other operating expenses		2890 00	Allocated imputed business owner's remuneration			AV 3030 00 -3039 99 R 3040 00	Cost of raw materials, consumables and supplies 19 % input tax
		2891 00	Allocated imputed rental and lease payments		U	-3059 99 AV 3060 00 -3060 99	Cost of raw materials, consumables and sup-
		2892 00 2893 00	Allocated imputed interest Allocated imputed de-			-3000 33	plies, intra-community acquisitions 7 % input tax and 7 % VAT
			preciation, amortisation and write-downs			R 3061 00 -3061 99	
		2894 00 2895 00	Allocated imputed business risks Allocated imputed wages for non-compen-		U	AV 3062 00 -3063 99	Cost of raw materials, consumables and supplies, intra-community acquisitions 19 % input
		R 2900 00 -2900 99	sated employees			R 3064 00 -3065 99	tax and 19 % VAT
					U	AV 3066 00 -3066 99	Cost of raw materials, consumables and sup- plies, intra-community acquisitions without input tax and 7 % VAT
					U	AV 3067 00 -3067 99	Cost of raw materials, consumables and sup- plies, intra-community acquisitions without input tax and 19 % VA
						R 3068 00 -3069 99	·
						AV 3070 00 -3070 99	Cost of raw materials, consumables and sup- plies 5.5 % input tax
						AV 3071 00 -3071 99	Purchase of productio supplies 9.0 % / 7.8 % input tax
					U	R 3072 00 -3074 99 AV 3075 00	Cost of raw materials.
						-3075 99	consumables and sup- plies from a VAT ware- house s. 13a UStG 7 %
					U	AV 3076 00 -3076 99	input tax and 7 % VAT Cost of raw materials, consumables and sup- plies from a VAT ware- house s. 13a UStG 19
						R 3077 00 -3088 99	input tax and 19 % VA
					U	AV 3089 00 -3089 99	Cost of raw materials, consumables and sup- plies as last purchaser a triangular transaction
						3090 00	19 % input tax and 19 % VAT Fuels (production)
						AV 3091 00 -3091 99	Fuels (production) 7 % input tax

Balance sheet /	Program		3	Balance sheet /	Program		3
Profit and loss item	linkage	Goods recei	pt and stock accounts	Profit and loss item	linkage	Goods recei	pt and stock accounts
		AV 3092 00 -3092 99	Fuels (production) 19 % input tax			R 3142 00 -3142 99	
		R 3093 00	15 70 mpac tax		U	AV 3143 00	Other services supplied
_		-3098 99				-3143 99	by a contractor in
Expenses for purchased ser-		3100 00	Purchased services				another EU country without input tax and
vices		3100 56	Purchased services			R 3144 00	19 % VAT
		3100 30	telecommunications			-3144 99	
		3100 57	Purchased services		U	AV 3145 00	Services supplied by
		AV 3106 00 -3106 99	Purchased services 19 % input tax			-3146 99	foreign contractor without input tax and
		R 3107 00	15 % input tax				19 % VAT
		-3107 99				R 3147 00	
		AV 3108 00 -3108 99	Purchased services 7 % input tax			-3149 99 S/AV 3150 00	Cash discounts received
		3109 00	Purchased services			-3150 99	on services for which re-
			without input tax				cipient bears tax liability
	U	AV 3110 00 -3110 99	Construction services supplied by domestic		U	S/AV 3151 00	under section 13b UStG Cash discounts received
		3110 33	contractor 7 % input tax		· ·	-3151 99	on services for which
		D 2444 00	and 7 % VAT				recipient bears tax
		R 3111 00 -3112 99					liability under section 13b UStG 19 % input
	U	AV 3113 00	Other services supplied				tax and 19 % VAT
		-3113 99	by a contractor in			R 3152 00	
			another EU country 7 % input tax and 7 % VAT			-3152 99 S/AV 3153 00	Cash discounts received
		R 3114 00				-3153 99	on services for which
		-3114 99	Comings assembled by				recipient bears tax
	U	AV 3115 00 -3115 99	Services supplied by foreign contractor 7 %				liability under section 13b UStG without
			input tax and 7 % VAT				input tax, with VAT
		R 3116 00 -3119 99			U	S/AV 3154 00 -3154 99	Cash discounts received on services for which
	U	AV 3120 00	Construction services			-3134 33	recipient bears tax
		-3121 99	supplied by domestic				liability under section
			contractor 19 % input tax and 19 % VAT				13b UStG without input tax and 19 % VAT
		R 3122 00	tax and 15 % VAT			R 3155 00	tax and 15 % VAI
		-3122 99				-3159 99	C ' 1 121
	U	AV 3123 00 -3123 99	Other services supplied by a contractor in an-			3160 00	Services under s. 13b UStG with input tax
		3.23.33	other EU country 19 %				deduction
		D 2124 00	input tax and 19 % VAT			3165 00	Services under s. 13b
		R 3124 00 -3124 99					UStG without input tax deduction
	U	AV 3125 00	Services supplied by		G K	3170 00	Purchased services
		-3126 99	foreign contractor 19 % input tax and 19 % VAT				(rent/lease for movable
		R 3127 00	input tax and 19 % VAT		G K	3175 00	property) Purchased services
		-3129 99					(rent/lease for
	U	AV 3130 00 -3130 99	Construction services supplied by domestic		G K	3180 00	immovable property) Purchased services
		3,30,33	contractor without input		5	2.30 00	(recompense for
		D 2424 00	tax and 7 % VAT		_	2105.00	rights and licences) Purchased services
		R 3131 00 -3132 99			G	3185 00	(remuneration for rental
	U	AV 3133 00	Other services supplied				and lease of assets
		-3133 99	by a contractor in				 corresponds to special business income)
			another EU country without input tax and	Cost of raw mate-		3200 00	Cost of merchandise
			7 % VAT	rials, consumables			
		R 3134 00 -3134 99		and supplies, and of purchased			
	U	AV 3135 00	Services supplied by	merchandise			
		-3135 99	foreign contractor			3200 20	Goods receipt food
			without input tax and 7 % VAT			3200 25	Goods receipt coffee, tea, hot chocolate
		R 3136 00	•			3200 30	Goods receipt
		-3139 99	Comptence			2262.54	beverages
	U	AV 3140 00 -3141 99	Construction services supplied by domestic			3200 31 3200 32	Goods receipt beer Goods receipt non-
		3.1133	contractor without input			2230 32	alcoholic beverages
			tax and 19 % VAT				

Balance sheet / Profit and loss item	Program linkage	Canda massi	3	Balance sheet /	Program		3
		Goods recei	ot and stock accounts	Profit and loss item	linkage	Goods recei	pt and stock accounts
1		3200 33	Goods receipt wine,			AV 3401 00	Cost of merchandise
			sparkling wine			-3409 99	19 % input tax
		3200 34	Goods receipt spirits			R 3410 00	
		3200 40	Goods receipt other			-3417 99	
			goods			AV 3418 00	Cost of merchandise
		3200 41	Goods receipt tobacco			-3418 99	19 % input tax
			products			R 3419 00	
		3200 42	Goods receipt			-3419 99	
			confectionery		U	AV 3420 00	Intra-community
		3200 43	Goods receipt ice			-3420 19	acquisitions 7 % input
		3200 44	Goods receipt			AV 3420 20	tax and 7 % VAT
		3200 45	toiletries Goods receipt other		U	-3420 20 -3420 29	Intra-Community acquisitions 7 % input
		3200 43	merchandise			-3420 29	tax and 7 % VAT food
		3200 48	Goods receipt fitness		U	AV 3420 30	Intra-community
		3200 40	& wellness, spa		ŭ	-3424 99	acquisitions 7 % input
		3200 52	Goods receipt side			3.2.33	tax and 7 % VAT
		520052	programmes, guest		U	AV 3425 00	Intra-community
			events/conferences		-	-3425 19	acquisitions 19 % input
		3201 00	Cost of merchandise				tax and 19 % VAT
		AV 3300 00	Cost of merchandise		U	AV 3425 20	Intra-Community
		-3300 19	7 % input tax			-3425 29	acquisitions 19 %
		AV 3300 20	Food 7% input tax				input tax and
		-3300 24	-				19 % VAT food
		AV 3300 25	Coffee, tea, hot choco-		U	AV 3425 30	Intra-Community
		-3300 29	late 7% input tax			-3425 39	acquisitions 19 %
		AV 3300 30	Beverages				input tax and
		-3300 39	7 % input tax				19 % VAT beverages
		AV 3300 40	Other goods		U	AV 3425 40	Intra-Community
		-3300 41	7 % input tax			-3425 47	acquisitions 19 input
		AV 3300 42	Confectionery				tax and 19 % VAT
			7 % input tax				other merchandise
		AV 3300 43	Ice 7 % input tax		U	AV 3425 48	Intra-Community
		-3300 47 AV 3300 48	Fitness & wellness			-3425 99	acquisitions 19 % in-
		-3300 51	7 % input tax				put tax and 19 % VAT fitness & wellness, spa
		AV 3300 52	Goods receipt side		U	AV 3426 00	Intra-community
		-3300 99	programmes, guest		O	-3429 99	acquisitions 19 % input
		3300 33	events/conferences			3-23 33	tax and 19 % VAT
		AV 3301 00	Cost of merchandise		U	AV 3430 00	Intra-community
		-3309 99	7 % input tax		· ·	-3430 99	acquisitions without
		R 3310 00					input tax and 7 % VAT
		-3346 99				R 3431 00	·
		AV 3347 00	Cost of merchandise			-3434 99	
		-3347 99	7 % input tax		U	AV 3435 00	Intra-community
		R 3348 00				-3435 99	acquisitions without
		-3348 99					input tax and 19 % VAT
		3349 00	Cost of merchandise			R 3436 00	
			without input tax			-3439 99	
			deduction		U	AV 3440 00	Intra-community
		AV 3400 00	Cost of merchandise			-3440 99	acquisition of new
		-3400 19	19 % input tax				vehicles from supplier
		AV 3400 20	Food 19 % input tax				without VAT identifica-
		-3400 29	Payaragas				tion number, 19 % input
		AV 3400 30	Beverages			D 2441 00	tax and 19 % VAT
		AV 2400 21	19 % input tax Beer 19 % input tax			R 3441 00 -3449 99	
		AV 3400 31 AV 3400 32	Non-alcoholic bever-			-3449 99 R 3500 00	
		AV 3400 32				-3504 99	
		AV 3400 33	ages 19 % input tax Wine 19 % input tax			-3504 99 AV 3505 00	Cost of merchandise
		AV 3400 33 AV 3400 34	Spirits 19 % input tax			-3509 99	5.5 % input tax
		-3400 39	Spines 15 /6 input tax			R 3510 00	5.5 % input tax
		AV 3400 40	Other inventory			-3539 99	
			19 % input tax			AV 3540 00	Goods received at
		AV 3400 41	Tobacco			-3549 99	average rate under
		-3400 43	19 % input tax				section 24 UStG
		AV 3400 44	Toiletries				9.0 % / 7.8 % input tax
			19 % input tax		U	AV 3550 00	Tax-exempt intra-
		AV 3400 45	Other merchandise			-3550 99	community acquisitions
		-3400 47	19 % input tax			3551 00	Cost of merchandise in
		AV 3400 48	Fitness & wellness, spa				a third country, taxable
		-3400 51	19 % input tax			3552 00	Acquisition by 1st pur-
		AV 3400 52	Goods receipt side				chaser in a triangular
		-3400 99	programmes, guest				transaction
		1	events/conferences				

Balance sheet / Profit and loss item	Program linkage	Goods recei	3 pt and stock accounts	Balance sheet / Profit and loss item	Program linkage	Goods recei	3 pt and stock accounts
	U	AV 3553 00 -3553 99	Purchase of merchandise as last purchaser in a triangular transaction 19 % input tax and 19 % VAT		U	AV 3725 00 -3725 99 R 3726 00	Trade discounts on intra-community acquisitions 19 % input tax and 19 % VAT
		R 3554 00 -3557 99				-3729 99 S/AV 3730 00	Cash discounts received
		3558 00	Cost of merchandise in another EU country, taxable			-3730 99 S/AV 3731 00 -3731 99	Cash discounts received 7 % input tax
	U	3559 00 AV 3560 00 -3560 99	Tax-exempt imports Merchandise from a VAT warehouse, section			R 3732 00 -3732 99 S/AV 3733 00	Cash discounts received
		R 3561 00	13a UStG 7 % input tax and 7 % VAT			-3733 99	on cost of raw materials, consumables and supplies
	U	-3564 99 AV 3565 00	Merchandise from a			S/AV 3734 00 -3734 99	Cash discounts received on cost of raw materials,
		-3565 99	VAT warehouse, section 13a UStG 19 % input tax and 19 % VAT			R 3735 00	consumables and supplies 7 % input tax
		R 3566 00 -3569 99				-3735 99 S/AV 3736 00	Cash discounts received
		3600 00 -3609 99 3610 00	Non-deductible input tax Non-deductible			-3736 99 R 3737 00 -3737 99	19 % input tax
		-3619 99 R 3620 00 -3629 99	input tax 7 %			S/AV 3738 00 -3738 99	Cash discounts received on cost of raw materials, consumables and
		R 3650 00 -3659 99 3660 00	Non-deductible input			R 3739 00 -3740 99	supplies 19 % input tax
		-3669 99 3700 00 3701 00 AV 3710 00	tax 19 % Trade discounts Trade discounts on cost of raw materials, con- sumables and supplies Trade discounts		U	S/AV 3741 00 -3741 99	Cash discounts received on cost of raw materials, consumables and sup- plies, taxable intra-com- munity acquisitions
		-3711 99 R 3712 00	7 % input tax			R 3742 00	19 % input tax and 19 % VAT
		-3713 99 AV 3714 00 -3714 99	Trade discounts on cost of raw materials, consumables and supplies 7 % input tax		U	-3742 99 S/AV 3743 00 -3743 99	Cash discounts received on cost of raw materials, consumables and sup- plies, taxable intra-com-
		AV 3715 00 -3715 99	Trade discounts on cost of raw materials, consumables and supplies 19 % input tax			S/AV 3744 00 -3744 99	munity acquisitions 7 % input tax and 7 % VAT Cash discounts received on raw materials, con-
	U	R 3716 00 -3716 99 AV 3717 00	Trade discounts on				sumables and supplies, taxable intra-commu- nity acquisitions
	o l	-3717 99	cost of raw materials, consumables and sup- plies, intra-community acquisitions 7 % input		U	S/AV 3745 00 -3745 99 S/AV 3746 00	Cash discounts received on taxable intra-community acquisitions Cash discounts received
	U	AV 3718 00 -3718 99	tax and 7 % VAT Trade discounts on cost of raw materials, consumables and sup-			-3746 99 R 3747 00	on taxable intra-com- munity acquisitions 7 % input tax and 7 % VAT
		R 3719 00	plies, intra-community acquisitions 19 % input tax and 19 % VAT		U	-3747 99 S/AV 3748 00 -3748 99	Cash discounts received on taxable intra-community acquisitions
		-3719 99 AV 3720 00 -3721 99 R 3722 00	Trade discounts 19 % input tax			R 3749 00 -3749 99	19 % input tax and 19 % VAT
	U	-3723 99 AV 3724 00 -3724 99	Trade discounts on intra-community			AV 3750 00 -3751 99 R 3752 00	Volume discounts received 7 % input tax
		3, 24 33	acquisitions 7 % input tax and 7 % VAT			-3752 99	

Balance sheet /	Program		3	Balance sheet /	Program		3
Profit and loss item	linkage	Goods recei	pt and stock accounts	Profit and loss item	linkage	Goods recei	pt and stock accounts
		3753 00	Volume discounts			3830 00	Empties
			received on cost of raw			3830 20	Empty containers,
			materials, consumables			2020.20	food
		AV 3754 00	and supplies Volume discounts			3830 30	Empty containers,
		-3754 99	received on cost of raw			3830 40	beverage Empties
		-373433	materials, consumables			3850 00	Customs and import
			and supplies			3030 00	duties
			7 % input tax			3950 00	Changes in inventories
		AV 3755 00	Volume discounts			-3950 19	of purchased
		-3755 99	received on cost of raw				merchandise
			materials, consumables			3950 20	Changes in inventories
			and supplies			2050 20	food
		R 3756 00	19 % input tax			3950 30	Changes in inventories beverages
		-3759 99				3950 40	Changes in inventories
		AV 3760 00	Volume discounts				other merchandise
		-3761 99	received 19 % input tax			3951 00	Changes in inventories
		R 3762 00				-3954 99	of purchased
		-3768 99					merchandise
		3769 00	Volume discounts			3955 00	Changes in inventories
		3770 00	received Rebates received			-3959 99	of raw materials, con- sumables and supplies
		AV 3780 00	Rebates received			3960 00	Changes in inventories
		-3781 99	7 % input tax			-3969 99	of raw materials, con-
		R 3782 00	1				sumables and supplies,
		-3782 99					and of purchased
		3783 00	Rebates received on				merchandise
			cost of raw materials,	Raw materials,		3970 00	Inventories of raw ma-
			consumables and	consumables and		-3979 99	terials, consumables
		AV 3784 00	supplies Rebates received on	supplies		2000.00	and supplies
		-3784 99	cost of raw materials,	Finished goods and merchandise		3980 00 -3980 19	Merchandise (inventories)
		370133	consumables and	and merchandise		3980 20	Inventory, food
			supplies 7 % input tax			3980 25	Inventory, coffee, tea,
		AV 3785 00	Rebates received on				hot chocolate
		-3785 99	cost of raw materials,			3980 30	Inventory, beverages
			consumables and			3980 31	Inventory, beer
		D 270C 00	supplies 19 % input tax			3980 32	Non-alcoholic
		R 3786 00 -3786 99				3980 33	beverages
		S/AV 3787 00	Cash discounts received			3900 33	Inventory, wine, sparkling wine
		-3787 99	on cost of raw materials,			3980 34	Inventory, spirits
			consumables and			3980 40	Inventory,
			supplies 9.0 % input tax				miscellaneous goods
		R 3788 00				3980 41	Inventory, tobaccos
		-3789 99	Rebates received			3980 42	Inventory,
		AV 3790 00 -3791 99	19 % input tax			3980 43	confectionery Inventory, ice cream
	U	AV 3792 00	Cash discounts received			3980 43 3980 44	Inventory, ice cream Inventory, toiletries
		-3792 99	on cost of raw materials,			3980 45	Inventory, other
			consumables and				merchandise
			supplies as last pur-			3980 50	Merchandise
			chaser in a triangular			-3989 99	(inventories)
			transaction 19 % input tax and 19 % VAT	Cost of raw mate-		3990 00	Allocated material costs
	U	AV 3793 00	Cash discounts received	rials, consumables and supplies, and		-3999 99	(contra account 4000-99)
	Ü	-3793 99	on purchase of mer-	of purchased			- 000-33)
			chandise as last	merchandise			
			purchaser in a triangular		-		
			transaction 19 % input				
		C/AV/ 2704 00	tax and 19 % VAT				
		S/AV 3794 00 -3794 99	Cash discounts received 5.5 % input tax				
		S/AV 3795 00	Cash discounts received				
		-3795 99	9.0 % input tax				
		R 3796 00	·				
		-3797 99					
		S/AV 3798 00	Cash discounts received				
		-3798 99	on cost of raw materials,				
			consumables and sup-				
		R 3799 00	plies 5.5 % input tax				
		-3799 99					
		3800 00	Delivery costs				
			-				

Balance sheet / Profit and loss item	Program linkage	Oper	4 ating expenses	Balance sheet / Profit and loss item	Program linkage	Oper	4 ating expenses
Cost of raw materials, consumables and supplies, and of purchased merchandise		4000 00 -4000 19	Cost of raw materials, consumables and supplies, and of pur- chased merchandise	Wages and sala- ries		4145 00 4146 00	Voluntary social bene- fits subject to wage tax Voluntary non-cash benefits provided to marginal part-time
		4000 20 4000 25	Food Coffee, tea, hot chocolate			4147 00	workers Voluntary non-cash benefits provided to
		4000 30 4000 31 4000 32 4000 33 4000 34	Beverages Beer Non-alcoholic beverages Wine Spirits		G	4148 00	shareholder managers Voluntary non-cash benefits provided to salaried partners, section 15 EStG (corresponds to special
		4000 40 4000 41 4000 42 4000 43	Other goods Tobacco Confectionery Ice			4149 00	business income) Flat-rate tax on other benefits (e.g. travel allowances)
		4000 44 4000 45 4000 48	Toiletries Other merchandise Fitness and wellness, spa			4150 00 4151 00	Sick pay supplements Non-cash benefits and services provided to marginal part-time
		4000 50 -4099 99	Cost of raw materials, consumables and sup- plies, and of purchased merchandise			4152 00	workers Non-cash benefits and services provided to employees
Wages and sala- ries		4100 00 4110 00	Wages and salaries Wages			4153 00	Non-cash benefits and services provided to shareholder managers
		4120 00 4124 00	Salaries Managing director salaries of shareholders of limited liability company (GmbH)		G	4154 00	Non-cash benefits and services provided to salaried partners, section 15 EStG (corresponds to special
	К	4125 00 4126 00	Salaries of spouses Management bonuses paid to shareholder managers			4155 00	business income) Employment agency subsidies (credit balances)
	G	4127 00 4128 00	Managing director salaries Remuneration of			4156 00	Expenses from change in provisions for vacation pay
			salaried partners, section 15 EStG (corre- sponds to special business income)			4157 00	Expenses from change in provisions for vacation pay for shareholder-managers
Carial according	К	4129 00	Management bonuses paid to employees		G	4158 00	Expenses from change in provisions for vacation pay for salaried
Social security costs and ex- penses for old age pensions and other benefits		4130 00	Statutory social security expenses				partners, section 15 EStG (corresponds to special business income)
other benefits	G	4137 00	Statutory social security expenses for salaried partners, section 15 EStG (corresponds to			4159 00	Expenses from change in provisions for vacation pay for marginal part-time workers
		4138 00	special business income) Contributions to occupational health and	Social security costs and ex- penses for old age pensions and		4160 00	Pension funds
Other operating		4139 00	safety agency Disabled persons	other benefits		4165 00	Post-employment benefit costs
expenses Social security costs and ex-		4140 00	equalisation levy Voluntary social benefits not subject to			4166 00	Post-employment benefit costs for shareholder managers
penses for old age pensions and other benefits		44.4.00	wage tax			4167 00	Flat-rate tax on other benefits (e.g. direct
		4141 00 4144 00	Other social security costs Social security contribu-		G	4168 00	insurance policies) Post-employment benefit costs of salaried part-
			tions for marginal part-time workers				ners, section 15 EStG (corresponds to special business income)

Balance sheet /	Program		4	Balance sheet /	Program		4
Profit and loss item	linkage	Oper	ating expenses	Profit and loss item	linkage	Oper	ating expenses
		4169 00	Employee benefit			4260 15	Lighting
			expenses			4260 17	Painting and
Wages and sala-		4170 00	Capital-forming			1250.10	decorating
ries		4175.00	payments			4260 19 4261 00	Floor covering Maintenance of
		4175 00	Travel expense reimbursement			420100	operating premises
			- home/workplace			4270 00	Levies for real property
		4180 00	Tips				used for operating
		4190 00	Casual labour wages				purposes
		4194 00	Flat-rate taxes for mar-			4280 00 4287 00	Other occupancy costs
		4195 00	ginal part-time workers Wages for marginal			4287 00	Daily flat rate for activities at the place of
		4155 00	part-time work				residence
		4196 00	Flat-rate taxes for			4288 00	Expenses for a home of-
			shareholder managers		_		fice (deductible portion)
	G	4197 00	Flat-rate taxes for sala-		G	4289 00	Expenses for a home
			ried partners, section 15 EStG (corresponds				office (non- deductible portion)
			to special business			4290 00	Real estate expenses,
			income)				operating
		4198 00	Flat-rate taxes for			4300 00	Non-deductible
			employees			4201.00	input tax
		4199 00	Flat-rate tax on casual labour wages			4301 00	Non-deductible input tax 7 %
Other operating		4200 00	Occupancy costs			R 4304 00	input tax 1 70
expenses		.200 00	occupancy costs			-4305 99	
	G K	4210 00	Rent (immovable			4306 00	Non-deductible
			property)				input tax 19 %
	G K	4210 10	Rent and lease	Taxes on income and earnings	G K	4320 00	Trade tax
	G K G K	4210 11 4210 12	Fixed lease Percentage lease	Other taxes		4340 00	Other taxes
	G K	4211 00	Expenses for rented or	Other taxes		4340 11	Beverage and
			leased immovable prop-				entertainment tax
			erty that must be added			4340 12	Betting tax
			back under trade			4350 00	Excise taxes
		4212 00	tax law Rent/expenses for			4355 00	(other taxes) Eco tax
		4212 00	maintaining two resi-	Other operating		4360 00	Insurance premiums
			dences (business owner)	expenses			
	G K	4215 00	Leases (immovable			4360 11	Building and contents
	6	4210.00	property)			4260.42	insurance
	G	4219 00	Remuneration of part- ners for rental of their			4360 12	Liability/misc. insurance
			immovable property,			4366 00	Building insurance
			section 15 EStG			4370 00	Net insurance premium
			(corresponds to special				for future pension
	C K	4220.00	business income)			4200.00	benefit liability
	G K	4220 00	Real property leases (immovable property)			4380 00 4390 00	Contributions Other levies
	К	4222 00	Remuneration of			4390 00 4390 11	Fees and contributions
			partners for rental and			4390 12	Licences
			lease of their			4390 13	GEMA licence fees
		4228 00	immovable property Incidental rental and			4390 14	Other levies
		4220 00	lease expenses, not			4390 17	Culture and regional support fees
			added back for trade			4390 18	Other levies
			tax purposes			4396 00	Tax-deductible late
	G	4229 00	Remuneration of part-				filing penalties and
			ners for lease of their immovable property,		GΚ	4397 00	administrative fines Non-tax deductible late
			section 15 EStG		G K	4331 00	filing penalties and
			(corresponds to special				administrative fines
			business income)			4400 00	(free text)
		4230 00	Heating	0.1		4500 00	Vehicle expenses
		4230 11 4230 12	Heating oil District heating	Other taxes		4510 00	Motor vehicle tax
		4230 12 4230 13	Other energy sources	Other operating expenses		4520 00	Vehicle-insurances
		4240 00	Gas, electricity, water	скрепаеа		4530 00	Current vehicle-
		4240 11	Electricity				operating costs
		4240 12	Gas			4540 00	Vehicle-repairs
		4240 13	Water including sewage		G K	4550 00	Garage rent
		4250 00	Cleaning		GK	4560 00 4570 00	Road tolls Operating leases
		4260 00	Maintenance of		G K	4570 00	(motor vehicles)
			operating premises		. '		

Balance sheet /	Program	4		Balance sheet /	Program	4		
Profit and loss item	linkage	Opera	ating expenses	Profit and loss item	linkage	Oper	ating expenses	
	G K	4575 00	Leasing expenses for			4668 00	Employee mileage	
			electric vehicles that must be added back			4670 00	reimbursement Business owner travel	
			under trade tax law			4670 00	expenses	
		4580 00	Other vehicle costs		G	4672 00	Business owner travel	
		4590 00	Expenses for private		G	4072 00	expenses (non-	
		4330 00	vehicles used for				deductible portion)	
			business purposes			4673 00	Business owner travel	
		4595 00	Third-party vehicle			1075 00	expenses, cost of travel	
		1333 00	expenses			4674 00	Business owner travel	
		4600 00	Advertising expenses				expenses, additional	
		4600 11	Brochure material				subsistence costs	
		4600 12	Trade fairs			R 4675 00		
		4600 13	Customer loyalty			-4675 99		
			programmes			4676 00	Business owner travel	
		4600 14	Internally produced				expenses, accommoda-	
			advertising material				tion costs and incidental	
		4600 15	Media				travel expenses	
		4600 16	Advertising, outdoor			R 4677 00		
		4600 17	Advertising, displayed			-4677 99	Translation 1	
		4600 18	Special promotional coupons			4678 00	Travel between home and workplace and	
		4600 19	Promotional letters				travel to family home	
		4601 00	Advertising expenses				(deductible portion)	
		4605 00	Giveaways				- vehicles in the	
		4630 00	Gifts deductible without				operating assets	
			s. 37b EStG		G	4679 00	Travel between home	
		4631 00	Non-cash benefits to				and workplace and	
			third parties deductible				travel to family home	
			s. 37b EStG				(non-deductible por-	
		4632 00	Flat-rate taxes on gifts				tion) - vehicles in the	
			and non-cash benefits				operating assets	
			deductible			4680 00	Travel between home	
	G K	4635 00	Gifts non-deductible				and workplace and	
	C 1/	4626.00	without s. 37b EStG				travel to family home	
	G K	4636 00	Gifts non-deductible				(credit balance)	
	G K	4627.00	with s. 37b EStG				- vehicles in the	
	GK	4637 00	Flat-rate taxes on non-cash benefits and			4681 00	operating assets Additional subsistence	
			gifts non-deductible			400100	expenses in connection	
		4638 00	Gifts used exclusively				with maintaining two	
		1030 00	for operating purposes				residences (business	
		4639 00	Non-cash benefits with				owner)	
			s. 37b EStG			R 4685 00	·	
		4640 00	Corporate hospitality			-4685 99		
			expenses			4700 00	Selling and distribution	
		4650 00	Entertainment expenses				expenses	
		4651 00	Other business ex-			4710 00	Packaging materials	
			penses with limited			4730 00	Outgoing freight	
			deductibility (deductible			4750 00 4760 00	Transport insurance	
	G K	4652 00	portion)			4760 00 4760 11	Selling commissions	
	GK	4032 00	Other business expenses with limited			4760 11 4760 12	Travel agency fee Reservation costs	
			deductibility (non-			4760 12 4760 13	Credit card fees	
			deductible portion)			4780 00	Third-party services	
		4653 00	Small gifts			50 00	(distribution)	
	G K	4654 00	Non-deductible enter-			4790 00	Warranty expenses	
			tainment expenses			4800 00	Repairs and mainte-	
	G K	4655 00	Non-deductible busi-				nance of technical	
			ness expenses from ad-				equipment and	
			vertising and corporate				machinery	
			hospitality expenses			4800 11	Maintenance,	
		4660 00	Employee travel			.00: -:	goods lifts	
		4662.05	expenses			4801 00	Building repairs and	
		4663 00	Employee travel			4004.40	maintenance	
		4664 00	expenses, cost of travel			4801 10	Maintenance,	
		4004 00	Employee travel expenses, additional			4801 11	buildings, general Maintenance,	
			subsistence costs			4001 11	passenger lifts	
		4666 00	Employee travel			4801 13	Maintenance, heating,	
		1000 00	expenses,				ventilation, air	
			accommodation costs				conditioning	
		R 4667 00				4801 16	Fire safety	
		-4667 99				4801 17	Repair/maintenance	
							of alarm systems	
-					•			

Balance sheet /	Program	4		Balance sheet /	Program		4	
Profit and loss item	linkage	Opera	ating expenses	Profit and loss item	linkage	Oper	ating expenses	
		4801 19	Repair/maintenance	Depreciation and		4815 00	Finance leases	
			of lighting and electrics	amortization of				
		4801 21	Repair/maintenance	intangible assets and property,				
		100.12.	of sanitary equipment	plant and equip-				
		4801 23	Locks and keys	ment				
		4802 00	Building repairs and			4822 00	Amortisation of	
		4005.00	maintenance		l	4022.00	intangible fixed assets	
		4805 00	Repairs and mainte- nance of other equip-		НВ	4823 00	Amortisation of internally generated	
			ment, operating and				intangible fixed assets	
			office equipment			4824 00	Goodwill amortisation	
		4805 11	Maintenance,				and write-downs	
		4805 13	furniture Curtains and draperies			4825 00 4826 00	Goodwill write-downs	
		4805 15	Maintenance, kitchen			4626 00	Write-downs of intangible fixed assets	
		1000 10	equipment		НВ	4827 00	Write-downs of	
		4805 17	Maintenance, laundry		I HB		internally generated	
			facilities				intangible fixed assets	
		4805 40 4806 00	Workshop needs Hardware and software			4830 00	Depreciation of tangible	
		4800 00	maintenance expenses				fixed assets (excluding depreciation of vehicles	
		4806 11	IT accessories/small				and buildings)	
			hardware			4831 00	Depreciation of	
		4806 12	Software				buildings	
		4807 00	(if not capitalised) Hardware and software			4832 00 4833 00	Depreciation of vehicles	
		4007 00	maintenance expenses			4033 00	Depreciation of share of building attributable to	
		4808 00	Addition to provision				home office	
			for internal expenses			4840 00	Write-downs of tangible	
		4809 00	Other repairs and			40.44.00	fixed assets	
		4809 14	maintenance Maintenance pest			4841 00	Write-downs for ex- traordinary technical	
		4005 14	control				and economic wear and	
		4809 25	Other production				tear of buildings	
			supplies			4842 00	Write-downs for	
		4809 26	Technical production				extraordinary technical	
		4809 30	supplies Maintenance, outdoor				and economic wear and tear of vehicles	
		1005 50	areas and gardens			4843 00	Write-downs for	
		4809 35	Maintenance,				extraordinary technical	
			tennis courts				and economic wear and	
		4809 36 4809 40	Nets and tapes Rep., golf course		<u> </u>	4850 00	tear of other assets	
		4009 40	facilities, general		SB	4030 00	Write-downs of tangible fixed assets due to	
		4809 41	Rep., golf course				special tax rules	
			facilities, irrigation		SB	4851 00	Special depreciation	
		4809 42	Sand dressing, top				pursuant to section 7g,	
		4809 43	dressing, golf course Seeds, flowers, shrubs,				paragraph 5, of the EStG (excl.vehicles)	
			golf course		SB	4852 00	Special depreciation	
		4809 44	Fertiliser and pesticide				pursuant to section 7g,	
		4809 46	Machines and equip-				paragraph 5, of the	
		4809 47	ment, golf course Batteries/electricity			4853 00	EStG (for vehicles) Reduction in cost in	
		.535 47	for golf carts		SB	7033 00	accordance with section	
		4809 48	Repair/maintenance,				7g(2) EStG (excl.	
		4000 = 5	golf carts				vehicles)	
		4809 50	Maintenance, fitness and wellness		SB	4854 00	Reduction in cost in accordance with section	
		4809 51	Swimming pool				7g(2) EStG (for vehicles)	
			maintenance			4855 00	Immediate write-off of	
		4809 52	Chemicals				low-value assets	
	G K	4810 00	Operating leases		SB	4856 00	Accelerated tax depreci-	
			movable assets for technical equipment				ation under section 7b EStG (new rental	
			and machinery				housing)	
	G K	4810 11	Leases, IT		SB	4859 00	Deduction amount pur-	
	G K	4810 12	Leases,				suant to section 6b EStG	
	G K	4810 13	telecommunications Leases, other fixed			4860 00	Depreciation and amor-	
	GK	401013	Assets				tisation of capitalised low-value assets	
						4862 00	Write-downs of assets	
		l					(collective item)	

Balance sheet /	Prog	gram		4	Balance sheet /	Program		4
Profit and loss item	link	age	Opera	ating expenses	Profit and loss item	linkage	Oper	ating expenses
			4865 00	Write-downs of capital-			4900 12	Internal audit
5			4055.00	ised low-value assets			4900 13	Other administrative
Depreciation and	НВ		4866 00	Write-downs of long-			4900 14	costs Staff recruitment
amortization of fi-				term financial assets			4900 14	Compensations
nancial assets and marketable secu-				(not permanent)			4900 15	Franchise fees
rities							4900 10	Other investment
Titles			4870 00	Write-downs of long-			4500 20	costs
			4070 00	term financial assets			4902 00	Interim account for
				(permanent)			1302 00	expenses in another
		G K	4871 00	Write-downs of long-				country for which input
		0.1	107.1.00	term financial assets, s.				tax reimbursement is
				3 no. 40 EStG/ s. 8b(3)				possible
				KStG (permanent)			4905 00	Other regular operating
		G K	4872 00	Expenses due to share				expenses
				of loss of industrial and			4909 00	Purchased services/
				independent partner-				third-party services
				ships, s. 8 GewStG or			4909 11	Other ext. services
				s. 18 EStG				(incl. fees/rem.)
	SB	G K	4873 00	Write-downs of long-			4909 12	Advertising agency
				term financial assets				fees
				due to section 6b EStG			4909 13	External skilled labour
				reserve, section 3 no. 40			4909 14	Security service
				EStG/section 8b(3) KStG			4909 15	External guest
	SB		4874 00	Write-downs of long-				accommodation
				term financial assets			4909 16	Guest transport
				due to section 6b EStG				(external service)
				reserve			4909 21	Management fees,
			4875 00	Write-downs of				*base fees
				securities classified as			4909 22	Management fees,
			1076.00	current assets			4040.00	*incentive fees
		G K	4876 00	Write-downs of securi-			4910 00	Postage
				ties classified as current			4920 00	Telephone
				assets, section 3 no. 40			4925 00	Internet expenses
			4077.00	EStG/section 8b(3) KStG			4930 00 4930 11	Office supplies
			4877 00	Write-downs of long-				Forms
				term financial assets -			4930 12	Operation manuals
			4070.00	affiliated companies			4940 00	Newspapers, books,
			4878 00	Write-downs of				digital media
				securities classified as			4045.00	(specialist literature)
				current assets			4945 00 4945 11	Training costs Staff training
Dannaistian and			4000.00	- affiliated companies			4946 00	Voluntary social
Depreciation and			4880 00	Write-downs of other			4940 00	benefits
amortization of current assets to				current assets			4946 11	Relocation expenses
the extent that				(if unusually high)			4946 12	Personnel support
they exceed nor-							4946 13	Medical expenses
mal depreciation							4946 14	Staff accommodation
ai depreciation	CD		4882 00	Write-downs of current		G	4948 00	Other remuneration of
	SB		7002 00	assets due to tax rules			.2 .0 00	partners section 15 EStG
				(unusually high)				(corresponds to special
Other operating			4886 00	Write-downs of current				business income)
expenses			1000 00	assets excluding inven-		G	4949 00	Liability compensation
				tories and securities				paid to partners, section
				classified as current				15 EStG (corresponds
				assets (normal amount)				to special business
	SB		4887 00	Write-downs of current				income)
	SD			assets due to tax			4950 00	Legal and consulting
				reasons, excluding in-				expenses
				ventories and securities			4955 00	Bookkeeping expenses
				classified as current			4957 00	Period-end closing and
				assets (normal amount)				audit costs
Depreciation and			4892 00	Write-downs of raw		K	4958 00	Remuneration paid to
amortization of				materials, consumables				shareholders for rental
current assets to				and supplies/merchan-				or lease of their
the extent that				dise (if unusually high)				movable property
they exceed nor-				, , ,		G	4959 00	Remuneration paid to
mal depreciation								partners for rental or
			4893 00	Write-downs of finished				lease of their movable
				goods and work in pro-				property section
				gress (if unusually high)				15 EStG (corresponds
Other operating			4900 00	Other operating				to special business
expenses				expenses				income)
			4900 11	Administration centre		G K	4960 00	Rent of fixtures and fit-
						i		tings (movable assets)

Balance sheet /	Program	·	4	Balance sheet /	Program		4
Profit and loss item	linkage	Oper	ating expenses	Profit and loss item	linkage	Oper	ating expenses
		•			-	•	
	G K	4960 11	Rent			4980 51	Expenses for spa
	3 10	-500 11	telecommunications			4980 52	Operating supplies
	G K	4960 12	Rent other fixed assets			4980 55	Other operating
	G K	4961 00	Leases (movable assets)			4900 33	
			,			4000.60	supplies
	G K	4963 00	Expenses for rented or			4980 60	Broadcasting fees
			leased movable assets			4980 61	Cable/satellite TV
			that must be added			4980 62	Pay-TV-costs
			back under trade tax			4980 65	Expenses for banquets
			law			4980 70	Expenses for
	G K	4964 00	Expenses for temporary				conferences
			transfer of rights			4980 75	Expenses for
			(licences, concessions)				tournaments
	G K	4965 00	Operating leases mova-			4981 00	Operating supplies
			ble assets for operating	Co-operative		4984 00	Refunds by co-opera-
			and office equipment	reimbursement		4304 00	tives to members
		4969 00	Environmental			4005.00	
		4909 00		Other operating		4985 00	Tools and minor
			remediation and waste	expenses			equipment
			disposal expenses			4990 00	Imputed business
		4969 11	Waste fees				owner's remuneration
		4970 00	Incidental monetary			4991 00	Imputed rent/
			transaction costs				leasing expenses
		4970 11	Cash in transit			4992 00	Imputed interest
		4970 12	Secure lockers			4993 00	Imputed depreciation,
		4970 13	Debt collection			4 555 UU	
							amortisation and
	<u></u>	4971 00	Custody fee				write-downs
	G K	4975 00	Expenses from shares in			4994 00	Imputed business risks
			corporations sections			4995 00	Imputed wages for
			3 no. 40, 3c EStG/				non-compensated
			section 8b(1,4) KStG				employees
	G K	4976 00	Disposal costs section			4996 00	Cost of sales
			3 no. 40 EStG/			4997 00	Administrative costs
			section 8b(2) KStG (in			4998 00	Selling expenses
			the case of book profit)				
	G K	4077.00				4999 00	Contra account
	GK	4977 00	Disposal costs section				4996-4998
			3 no. 40 EStG/section				
			8b(2) KStG in conjunc-				
			tion with section 8b(3)				
			sentence 3 KStG (in the				
			case of book loss)				
		4980 00	Operating supplies				
		4980 11	Other operating and				
		4300 11	administrative costs				
		4000 13					
		4980 12	External cleaning				
		4980 13	Cleaning				
			products/needs				
		4980 14	Detergent, linen				
			cleaning/leases				
		4980 15	Detergent				
		4980 16	Linen cleaning	İ			
		4980 17	Linen leases	İ			
		4980 17	Music and	İ			
		4500 10		İ			
			entertainment	İ			
		4980 19	Other operating costs	İ			
		4980 21	Comm. syst. (exp.	İ			
			on fax, pager,	İ			
			mobile, etc.)	İ			
		4980 22	Office comm.	İ			
			(expenses for photo-				
			copier, word proc.)				
		4980 25	•				
			Hotel needs				
		4980 28	Guest needs	İ			
		4980 30	Magazines, books	İ			
			(for guests)	İ			
		4980 31	Small gifts (in room)	İ			
		4980 33	Linen	İ			
		4980 35	Restaurant needs	İ			
		4980 37	Crockery	İ			
		4980 38	Glassware	İ			
				İ			
		4980 39	Cutlery				
		4980 40	Table linen				
		4980 42	Kitchen utensils	İ			
		4980 45	Decoration, flowers	İ			
		4980 48	Workwear	İ			
		4980 50	Menus and	İ			
			beverage lists	Ī			

beverage lists

Balance sheet / Profit and loss item	Program linkage	5	Balance sheet / Profit and loss item	Program linkage	6
Other operating expenses		5000 00 (free text)	Other operating expenses		6000 00 (free text)

Balance sheet / Profit and loss item	Program linkage	Invento	7 ories of products	Balance sheet / Profit and loss item	Program linkage	Reve	8 enue accounts
Work in progress		7000 00 7000 20 7050 00 7080 00	Work in progress (inventories) Semi-finished and fin- ished products made Unfinished goods Services in progress	Sales		8000 00 8000 10 8000 13	Revenue (free text) Accommodation sales (room) Accommodation, long-term tenants 19 % VAT
Construction contracts in pro- gress		7090 00	Construction contracts in progress			8000 20 8000 30 8000 40	Food sales Revenue beverages Other goods turnover
Orders in pro- gress		7095 00	Orders in progress			8000 45 8000 50	Other merchandise Other revenue
Finished goods and merchandise		7100 00	Finished goods and merchandise (inventories)		U	8000 51 AM 8100 00 -8104 99	Revenue (free text) Tax-exempt sales section 4 no. 8 ff. UStG
		7110 00	Finished goods (inventories)		U	AM 8105 00 -8105 09	Tax-exempt sales unde section 4 no. 12 UStG
		7140 00 7140 20	Merchandise (inventories) Inventory, food		U	AM 8105 10 -8105 99	(rental and leasing) Tax exempt sales, state accommodation, USto
		7140 25	Coffee, tea, hot chocolate			ANA 0110 00	section 4(12) (rent and lease)
		7140 30 7140 31 7140 32	Beverages Beer Non-alcoholic		U	AM 8110 00 -8110 99 AM 8120 00	Other tax-exempt sales domestic Tax-exempt sales
		7140 33	beverages Wine		U	-8120 99 AM 8125 00	section 4 no. 1a UStG Tax-exempt intra-com-
		7140 34 7140 40 7140 41	Spirits Other inventory Tobacco			-8125 99 R 8128 00	munity deliveries section 4 no. 1b UStG
		7140 42 7140 43 7140 44	Confectionery Ice Toiletries		U	-8128 99 AM 8130 00 -8130 99	Deliveries by first purchaser in triangular
		7140 45 7200 00	Other merchandise Merchandise		U	AM 8135 00	transactions (EU) section 25 b(2) UStG Tax-exempt intra-com-
			(inventories)		U	-8135 99	munity deliveries of nevehicles to purchasers without VAT identification number
					U	AM 8140 00 -8140 99	Tax-exempt offshore sales, etc.
					U	AM 8150 00 -8150 99	Other tax-exempt sales (e.g. section 4 nos. 2-7 UStG)
					U	AM 8160 00 -8160 99	Tax-exempt sales with- out input tax deductio part of total sales section 4 UStG
					U	AM 8165 00 -8165 99	Tax-exempt sales with- out input tax deduction part of total sales
						8190 00	Revenue taxed at aver- age rates under section 24 UStG
					U	AM 8191 00 -8191 99 AM 8192 00	Revenue ss. 25 and 25a UStG 19 % VAT Tax-free revenue for
					0	-8192 99 8193 00	small business section 19(1) UStG Revenue ss. 25 and 25a
					U	AM 8194 00	UStG without VAT Revenue from travel
						-8194 99 8195 00	services s. 25(2) UStG, tax-exempt Revenue of VAT-exemp small business as
					U	AM 8196 00	defined by section 19 (1) UStG (old versio Revenue from slot
						-8196 99 R 8197 00 -8198 99	machines 19 % VAT
						8200 00	Revenue

Balance sheet /	Program	8		Balance sheet / Program		8		
Profit and loss item	linkage	Reve	enue accounts	Profit and loss item	linkage	Reve	enue accounts	
		8200 10	Split account for			8320 00	Revenue from services	
			interface with hotel			-8329 99	taxable in another	
		0202.44	software				EU country, not subject	
	U	8200 11 AM 8290 00	Revenue Revenue 0 % VAT			R 8330 00	to domestic taxation	
	O	-8299 99	Nevenue 0 % VAT			-8330 99		
	U	AM 8300 00 -8300 09	Revenue 7 % VAT			8331 00	Revenue from taxable electronic services in	
	U	AM 8300 10	Revenue Accommoda-				another EU country	
	U	AM 8300 11	tion 7 % VAT (room)			R 8332 00 -8333 99		
	U	AIVI 0300 TT	Accom., individual travellers 7 % VAT		U	-6333 99 AM 8334 00	Revenue 7 % VAT	
	U	AM 8300 12	Accommodation,			-8334 99		
		-8300 13	group travellers 7 % VAT		U	AM 8335 00 -8335 99	Revenue from supplies	
	U	AM 8300 14	Revenue no-show 7 %			-0335 99	of mobile telephony devices, tablet comput-	
		-8300 16	VAT accommodation				ers, game consoles and	
	U	AM 8300 17	Culture and regional				integrated circuits for	
	U	-8300 19 AM 8300 20	support fees 7 % VAT Food sales 7 % VAT				which the recipient bears VAT under	
	· ·	-8300 21					s. 13b UStG	
	U	AM 8300 22	Share of food in		U	AM 8336 00	Revenue from other	
		-8300 23	accommodation 7 % VAT			-8336 99	services taxable in another EU country, for	
	U	AM 8300 24	Revenue no-show				which the recipient	
			7 % VAT food			41.005=	bears tax liability	
	U	AM 8300 25 -8300 27	Coffee, tea, hot chocolate 7 % VAT		U	AM 8337 00 -8337 99	Revenue from services for which the recipient	
	U	AM 8300 28	Catering, food			-0331 33	bears the tax liability	
		-8300 29	7 % VAT				under section 13b ÚStG	
	U	AM 8300 30	Revenue 7 % VAT		U	AM 8338 00	Revenue from services	
	U	-8300 39 AM 8300 40	Revenue miscellane-			-8338 99	taxable in a third country, not subject to	
		-8300 41	ous 7 % VAT				domestic taxation	
	U	AM 8300 42	Confectionery		U	AM 8339 00	Revenue from services	
	U	AM 8300 43	7 % VAT Ice 7 % VAT			-8339 99	taxable in another EU country, not subject	
		-8300 49					to domestic taxation	
	U	AM 8300 50 -8300 59	Revenue other 7 % VAT		U	AM 8340 00 -8349 99	Revenue 16 % VAT	
	U	AM 8300 60	Fitness and wellness		U	-8349 99 AM 8400 00	Revenue 19 % VAT	
			7 % VAT			-8400 09		
	U	AM 8300 61 -8300 65	Swimming pool 7 % VAT		U	AM 8400 10	Revenue accommoda-	
	U	AM 8300 66	Spa food 7 % VAT		U	AM 8400 11	tion 19 % VAT (room) Accom., individual	
		-8300 69	•				travellers 19 % VAT	
	U	AM 8300 70	Food, conserves 7 % VAT		U	AM 8400 12	Accom., group travellers 19 % VAT	
	U	AM 8300 71	Revenue 7 % VAT		U	AM 8400 13	Accom., long-term	
		-8300 74	Coffee too hat the			A B.C. 0.400 4.4	tenants 19 % VAT	
	U	AM 8300 75	Coffee, tea, hot cho. takeaway 7% VAT		U	AM 8400 14 -8400 19	Revenue no-show 19 % VAT	
	U	AM 8300 76	Revenue 7 % VAT				accommodation	
	U	-8300 97	Dougnus from		U	AM 8400 20 -8400 21	Food sales 19 % VAT	
	U	AM 8300 98	Revenue from misc. vending machines		U	-8400 21 AM 8400 22	Share of food in	
			7 % VAT			-8400 23	accommodation	
	U	AM 8300 99 -8301 19	Revenue 7 % VAT		U	AM 8400 24	19 % VAT Revenue no-show	
	U	-8301 19 AM 8301 20	Revenue food staff		0	AIVI 0400 24	19 % VAT food	
		-8301 99	7 % VAT		U	AM 8400 25	Coffee, tea, hot	
	U	AM 8302 00 -8309 99	Revenue 7 % VAT		U	-8400 27 AM 8400 28	chocolate 19 % VAT	
	U	-8309 99 AM 8310 00	Revenue from intra-		U	-8400 28	Catering, food 19 % VAT	
	-	-8314 99	European Union sup-		U	AM 8400 30	Beverage sales	
			plies of goods and			A BA O 400 24	19 % VAT	
			services subject to do- mestic taxation 7 % VAT		U U	AM 8400 31 AM 8400 32	Beer 19 % VAT Non-alcoholic	
	U	AM 8315 00	Revenue from intra-			5 . 30 52	beverages 19 % VAT	
		-8319 99	European Union		U	AM 8400 33	Wine 19 % VAT	
			supplies of goods and services subject to		U	AM 8400 34 -8400 37	Spirits 19 % VAT	
			domestic taxation		U	-8400 37 AM 8400 38	Catering, beverages	
			19 % VAT			-8400 39	19 % VAT	
					U	AM 8400 40	Other goods 19 % VAT	

Balance sheet / Profit and loss item	Program linkage	Reve	8 enue accounts	Balance sheet / Profit and loss item	Program linkage	Reve	8 enue accounts
	U	AM 8400 41 -8400 43	Tobacco 19 % VAT		U	AM 8400 98 -8400 99	Revenue from misc. vending machines
	U	AM 8400 44 -8400 49	Toiletries 19 % VAT		U	AM 8401 00	19 % VAT Revenue 19 % VAT
	U	AM 8400 50	Other revenue 19 % VAT		U	-8401 19 AM 8401 20	Revenue food staff
	U	AM 8400 51 -8400 53	Space rental and concessions 19% VAT		U	-8401 29 AM 8401 30	19 % VAT
	U	AM 8400 54	Service fees 19 % VAT			-8401 99	Revenue beverages staff 19 % VAT
	U	AM 8400 55	Revenue further de- partments 19 % VAT		U	AM 8402 00 -8409 99	Revenue 19 % VAT
	U	AM 8400 56	Telecommunications 19 % VAT		U	AM 8410 00 -8419 99	Revenue 19 % VAT
	U	AM 8400 57	Garages and parking 19 % VAT			R 8420 00 -8448 99	
	U	AM 8400 58	Catering, miscellane-		U	AM 8449 00	Revenue from electronic
	U	AM 8400 59	ous 19 % VAT Guest laundry			-8449 99	services subject to domestic taxation
	U	AM 8400 60	19 % VAT Fitness and wellness			8499 00	19 % VAT Incidental income
	U	AM 8400 61	19 % VAT Swimming pool	- "Other ac-		8500 00	(related to purchases) Special business
			19 % VAT	counts" -	SB	6500 00	income, remuneration
	U	AM 8400 62	Tennis courts 19 % VAT		SB	8501 00	for work performed Special business
	U	AM 8400 63	Spa admission/ packages 19 % VAT		35		income, rental/ lease income
	U	AM 8400 64	Spa treatments/		SB	8502 00	Special business
	U	AM 8400 65	cosmetics 19 % VAT Spa beverage		SB	8503 00	income, interest income Special business
	U	AM 8400 66	19 % VAT Spa food 19 % VAT				income, liability compensation
	U	AM 8400 67	Spa staff training 19 % VAT		SB	8504 00	Special business income, pension
	U	AM 8400 68	Spa laundry/ other/extras 19 % VAT			0505.00	payments
	U	AM 8400 69	Spa commercial		SB	8505 00	Special business income, other special
	U	AM 8400 70	products 19 % VAT Revenue 19 % VAT	Sales	1	8510 00	business income Commission revenue
	U	AM 8400 71	Beer takeaway 19 % VAT			R 8511 00 -8513 99	
	U	AM 8400 72	Non-alcoholic		U	AM 8514 00	Tax-exempt commission
			beverages, takeaway 19 % VAT			-8514 99	revenue section 4 no. 8 ff. UStG
	U	AM 8400 73	Wine takeaway 19 % VAT		U	AM 8515 00 -8515 99	Tax-exempt commission revenue section
	U	AM 8400 74	Spirits takeaway 19 % VAT			R 8516 00	4 no. 5 UStG
	U	AM 8400 75	Coffee, tea, hot			-8518 99	Commis :
		-8400 79	chocolate takeaway 19 % VAT		U	AM 8519 00 -8519 99	Commission revenue 19 % VAT
	U	AM 8400 80	Revenue conference/ banquet 19 % VAT			8520 00	Revenue from waste recycling
	U	AM 8400 81	Hire conference technology 19 %			8540 00 8570 00	Revenue from empties Other income from
	U	AM 8400 82	Hire conference rooms			0570 00	commissions, licences
	U	-8400 84 AM 8400 85	19 %VAT Other revenue,			8570 01	and patents Income from delivery
			conference/banquet 19 % VAT			8570 02	rights Other income from
	U	AM 8400 86 -8400 87	Revenue special events 19 % VAT				commissions, licences and patents
	U	AM 8400 88 -8400 89	Revenue decoration and flowers 19 % VAT			R 8571 00	F
	U	-8400 89 AM 8400 90	Other operational		U	-8573 99 AM 8574 00	Other income from
			departments 19 % VAT			-8574 99	commissions, licences and patents, tax-ex-
	U	AM 8400 91 -8400 92	Revenue 19 % VAT		U	AM 8575 00	empt. s. 4(8) ff. UStG Other income from
	U U	AM 8400 93 AM 8400 94	Golf course 19 % VAT			-8575 99	commissions, licences
	U	AM 8400 95	Golf shop 19 % VAT Tennis shop 19 % VAT				and patents, tax-ex- empt. s. 4(5) UStG
		-8400 97			U	AM 8576 00 -8576 99	Other income from commissions, licences
							and patents 7 % VAT

Balance sheet /	Program		8	Balance sheet /	Program	8		
Profit and loss item	linkage	Reve	enue accounts	Profit and loss item	linkage	Reve	enue accounts	
		D 0577 00				D 0635 00		
		R 8577 00 -8578 99				R 8635 00 -8639 99		
	U	AM 8579 00	Other income from		U	AM 8640 00	Other regular operating	
			commissions, licences			-8644 99	income 19 % VAT	
			and patents 19 % VAT			R 8645 00		
	U	AM 8579 01	Income from delivery		U	-8648 99 AM 8649 00	Other regular enerating	
	U	AM 8579 02	rights 19 % VAT Other income from		U	-8649 99	Other regular operating income 16 % VAT	
	Ŭ	-8579 99	commissions, licences	other interest and		8650 00	Revenue from interest	
			and patents 19 % VAT	similar income			and discount charges	
	SB	8580 00	Statistical account, reve-			8660 00	Revenue from interest	
			nue at general VAT rate				and discount charges	
		8581 00	(cash basis accounting) Statistical account, reve-				from affiliated companies	
	SB	030100	nue at reduced VAT rate	Sales		8700 00	Sales allowances	
			(cash basis accounting)		U	AM 8701 00	Sales allowances on	
	SB	8582 00	Statistical account,			-8701 99	tax-exempt sales under	
			tax-exempt and untaxed				section 4 no. 8 ff. UStG	
			revenue (cash basis accounting)		U	AM 8702 00	Sales allowances on	
	CD.	8589 00	Contra account			-8702 99	tax-exempt sales under section 4 no. 2-7 UStG	
	SB		8580-8582 if revenue is		U	AM 8703 00	Sales allowances on	
		1	classified by tax rates			-8703 99	other tax-exempt sales	
0.1	-		(cash basis accounting)				without input tax	
Other operating		8590 00	Allocated other			444 070 4 00	deduction	
income			non-cash benefits (excluding goods)		U	AM 8704 00 -8704 99	Sales allowances on other tax-exempt sales	
	U	AM 8591 00	Non-cash benefits			-0704 33	with input tax deduction	
		-8591 19	7 % VAT (goods)		U	AM 8705 00	Sales allowances on	
	U	AM 8591 20	Non-cash benefits			-8705 99	tax-exempt sales under	
		-8591 29	7 % VAT (food)			AAA 0706 00	section 4 no. 1a UStG	
	U	AM 8591 30 -8591 99	Non-cash benefits 7 % VAT (beverages)		U	AM 8706 00 -8706 99	Reductions in revenue for tax-free intra-com-	
		R 8594 00	. 10 this (Deterages)			0.0033	munity triangular trans-	
		-8594 99					actions as per Sect. 25b	
	U	AM 8595 00	Non-cash benefits				(2, 4) of the German	
	U	-8595 19 AM 8595 20	19 % VAT (goods)		U	AM 8710 00	VAT Act (UStG) Sales allowances	
		-8595 29	Non-cash benefits 19 % VAT (food)		U	-8711 99	7 % VAT	
	U	AM 8595 30	Non-cash benefits			R 8712 00		
		-8595 99	19 % VAT (beverages)			-8718 99		
		R 8596 00			U	AM 8719 00	Sales allowances	
		-8597 99 8600 00	Other regular		U	-8719 99 AM 8720 00	0 % VAT Sales allowances	
		0000 00	operating revenue		o o	-8721 99	19 % VAT	
		8603 00	Other operating income			R 8722 00		
		8604 00	Reimbursed input tax,			-8723 99		
		0000 00	other countries		U	AM 8724 00	Sales allowances on	
		8605 00	Other regular operating income			-8724 99	tax-exempt intra- community deliveries	
		8606 00	Other operating		U	AM 8725 00	Sales allowances on	
			income from			-8725 99	intra-European Union	
	4		affiliated companies				supplies of goods and	
Sales Other enerating		8607 00	Other incidental income				services subject to do- mestic taxation 7 % VAT	
Other operating income	U	AM 8609 00 -8609 99	Other regular operating income tax-exempt		U	AM 8726 00	Sales allowances on	
meonie		000000	section 4 no. 8 ff UStG			-8726 99	intra-European Union	
		8610 00	Allocated other				supplies of goods and	
			non-cash benefits				services subject to	
	U	AM 8611 00	Allocated other non-				domestic taxation 19 % VAT	
		-8611 99	cash benefits from pro- vision of car 19 % VAT			8727 00	Sales allowances on	
			(use of vehicles)			2.2.00	supplies of goods and	
		R 8612 00	•				services taxable in	
		-8612 99				D 0700 00	another EU country	
	U	AM 8613 00	Allocated other non-			R 8728 00 -8729 99		
		-8613 99 8614 00	cash benefits 19 % VAT Allocated other non-			-8729 99 S/AM 8730 00	Cash discounts granted	
		3314 00	cash benefits no VAT			-8730 99		
	U	AM 8625 00	Other regular operating		U	S/AM 8731 00	Cash discounts granted	
		-8629 99	income tax-exempt e.g.			-8731 99	7 % VAT	
]	ANA 9630 00	section 4 nos. 2-7 UStG			R 8732 00 -8733 99		
	U	AM 8630 00 -8634 99	Other regular operating income 7 % VAT		U	-8733 99 S/AM 8734 00	Cash discounts granted	
	1	1 0034 79	meditic 1 70 VAI			-8734 99	0 % VAT	
							!	

Balance sheet / Profit and loss item	Program linkage	Reve	8 enue accounts	Balance sheet / Profit and loss item	Prog linka		Reve	8 enue accounts
		R 8735 00 -8735 99				U	AM 8801 00 -8806 99	Revenue from sales of tangible fixed assets
	U	S/AM 8736 00 -8736 99 R 8737 00	Cash discounts granted 19 % VAT			U	AM 8807 00 -8807 99	19 % VAT (book loss) Revenue from sales of tangible fixed assets,
	U	-8737 99 S/AM 8738 00 -8738 99	Cash discounts granted for supplies of cell			U	AM 8808 00	tax-exempt. section 4 no. 1a UStG (book loss) Revenue from sales of
			phones, etc. for which the recipient of goods/services is liable				-8808 99 R 8809 00	tangible fixed assets, tax-exempt. section 4 no. 1b UStG (book loss)
	U	S/AM 8741 00 -8741 99	for VAT pursuant to section 13b(2) (10) UStG Cash discounts granted for goods and services				-8816 99 8817 00	Revenue from sales of intangible fixed assets
		-0741 99	for which the recipient bears the tax liability under section 13b UStG				8818 00	(book loss) Revenue from sales of long-term financial
	U	S/AM 8742 00 -8742 99	Cash discounts granted on revenue from other services taxable in an-			G K	8819 00	assets (book loss) Revenue from sales of long-term financial
			other EU country, for which the recipient bears tax liability					assets section 3 no. 40 EStG/section 8b(2) KStG in conjunction with
	U	S/AM 8743 00 -8743 99	Sales discounts granted on tax-exempt intra-community deliveries					section 8b(3) sentence 3 KStG (in the case of book loss)
		R 8744 00 -8744 99	section 4 no. 1b UStG	Other operating income		U	AM 8820 00 -8825 99	Revenue from sales of tangible fixed assets 19 % VAT (book gain)
		S/AM 8745 00 -8745 99	Cash discounts granted on intra-European Un- ion supplies of goods			U	R 8826 00 -8826 99 AM 8827 00	Revenue from sales of
	U	S/AM 8746 00	and services subject to domestic taxation Cash discounts granted			Ü	-8827 99	tangible fixed assets, tax-exempt. section 4 no. 1a UStG (book gain)
	· ·	-8746 99	on intra-European Union supplies of goods and services subject to			U	AM 8828 00 -8828 99	Revenue from sales of tangible fixed assets, tax-exempt. section 4
		R 8747 00 -8747 99	domestic taxation 7 % VAT				8829 00	no. 1b UStG (book gain) Revenue from sales of tangible fixed assets (book gain)
	U	S/AM 8748 00 -8748 99	Cash discounts granted on intra-European Union supplies of goods				R 8830 00 -8836 99 8837 00	Revenue from sales of
			and services subject to domestic taxation 19 % VAT				8838 00	intangible fixed assets (book gain) Revenue from sales of
	U	R 8749 00 -8749 99 AM 8750 00	Volume discounts			G K	8839 00	long-term financial assets (book gain) Revenue from sales of
		-8751 99 R 8752 00 -8759 99	granted 7 % VAT					long-term financial assets section 3 no. 40 EStG/section 8b(2) KStG
	U	AM 8760 00 -8761 99 R 8762 00 -8768 99	Volume discounts granted 19 % VAT		SB	U	AM 8850 00 -8850 99	(book gain) Revenue from sales of current assets 19 % VAT for section 4(3)
		8769 00 8770 00	Volume discounts granted Rebates granted		SB	U	AM 8851 00 -8851 99	sentence 4 EStG Revenue from sales of current assets, VAT-ex-
	U	AM 8780 00 -8781 99 R 8782 00	Rebates granted 7 % VAT				223.33	empt. section 4 no. 8 ff UStG in conjunction with section 4(3)
	U	-8789 99 AM 8790 00 -8791 99 R 8792 00	Rebates granted 19 % VAT		SB	GKU	AM 8852 00 -8852 99	sentence 4 EStG Revenue from sales of current assets, VAT-ex- empt. section 4 no. 8 ff
Other operating expenses		-8799 99 8800 00	Revenue from sales of tangible fixed assets					UStG in conjunction with section 4(3) sentence 4 EStG,
			(book loss)					section 3 no. 40 EStG/ section 8b(2) KStG

Balance sheet /	Program	,	8	Balance sheet /	Program		8
Profit and loss item	linkage	Reve	enue accounts	Profit and loss item	linkage	Reve	enue accounts
	SB	8853 00	Revenue from sales of current assets under section 4(3)		U	AM 8935 00 -8937 99 R 8938 00	Non-cash benefits 19 % VAT
Other operating income		8900 00	sentence 4 EStG Non-cash withdrawals			-8938 99 8939 00	Non-cash benefits
meome		8905 00	Withdrawal of items no VAT		U	AM 8940 00 -8940 19	Non-cash benefits (goods) 19 % VAT
		8906 00	Use of items for non-business purposes		U	AM 8940 20 -8940 29	Complimentary food 19 % VAT
		R 8908 00 -8909 99	no VAT		U	AM 8940 30 - 8943 99 R 8944 00	Complimentary beverages 19 % VAT
	U	AM 8910 00 -8910 19	Withdrawal by business owner for non-business purposes (goods)		U	-8944 99 AM 8945 00 -8945 19	Non-cash benefits (goods) 7 % VAT
	U	AM 8910 20	19 % VAT Withdrawal business		U	AM 8945 20 -8945 29	Complimentary food 7 % VAT
	U	-8910 29 AM 8910 30 -8913 99	owner (food) 19% VAT Withdrawal business		U	AM 8945 30 - 8946 99 AM 8947 00	Complimentary beverages 7 % VAT Non-cash benefits
		R 8914 00 -8914 99	owner (bev.) 19% VAT		O	-8947 99 R 8948 00	(goods) 7 % VAT
	U	AM 8915 00 -8915 19	Withdrawal by business owner for non-business purposes (goods)			-8948 99 8949 00	Non-cash benefits (goods) no VAT
	U	AM 8915 20	7 % VAT Withdrawal business	Sales		8950 00	Untaxed sales (internal sales)
	U	-8915 29 AM 8915 30 -8916 99	owner (food) 7% VAT Withdrawal business owner (bev.) 7% VAT			8955 00 8959 00	VAT reimbursements, e.g. under s. 24 UStG Taxes directly related
	U	AM 8917 00 -8917 99	Withdrawal by business owner for non-business	Increase or reduc-		8960 00	to sales Inventory changes
		8918 00	purposes (goods) 7 % VAT Use of items for non- business purposes no	tion in finished goods inventories and work in pro-			- unfinished goods
		8919 00	VAT (use of telephone) Withdrawal by business	gress		8970 00	Inventory changes – services in progress
			owner for non-business purposes (goods) no VAT	Increase or reduc- tion in inventory of construction		8975 00	Inventory changes - construction contracts in progress
	U	AM 8920 00 -8920 99	Use of items for non-business purposes 19 % VAT	work in progress Increase or reduction in inventory	_	8977 00	Inventory changes – orders in progress
	U	AM 8921 00 -8921 99	Use of items for non- business purposes 19 % VAT (use of vehicles)	of audit work in progress Increase or reduc-		8980 00	Inventory changes –
	U	AM 8922 00 -8922 99 R 8923 00	Use of items for non- business purposes 19 % VAT (use of telephone)	tion in finished goods inventories and work in pro-			finished goods
		-8923 99 8924 00	Use of items for	gress Other own work capitalised		8990 00	Other own work capitalised
			non-business purposes without VAT (use of vehicles)		GK	8994 00	Other own work capitalised (borrowing costs attributable to
	U	AM 8925 00 -8927 99 R 8928 00 -8928 99 8929 00	Non-cash other services 19 % VAT Non-cash other services		НВ	8995 00	cost of sales) Own work capitalised to produce internally generated intangible
	U	AM 8930 00 -8930 99	no VAT Use of items for non-business purposes				fixed assets
	U	AM 8931 00 -8931 99	7 % VAT Use of items for non-business purposes				
	U	AM 8932 00 -8932 99	7 % VAT Non-cash other services 7 % VAT				
	U	-8933 99 -8933 99 R 8934 00	Non-cash other services 7 % VAT				
		-8934 99					

- "Other ac- counts" -	S 9000 00 F 9001 00 -9007 99 S 9008 00 S 9009 00 F 9050 00 F 9051 00 F 9052 00 F 9053 00 F 9054 00 F 9055 00 R 9056 00 -9069 99 F 9070 00 F 9071 00 F 9072 00 F 9073 00 F 9075 00 F 9076 00 F 9076 00 F 9077 00 F 9077 00 F 9077 00 F 9079 00	Balances brought forward Balances brought forward Balances brought forward, receivables Balances brought forward, payables Open items, 2020 Open items, 2021 Open items, 2022 Open items, 2023 Open items, 2024 Open items, 2025 Open items, 2000 Open items, 2001 Open items, 2001 Open items, 2001 Open items, 2002 Open items, 2002 Open items, 2003 Open items, 2004 Open items, 2005 Open items, 2006 Open items, 2006 Open items, 2006	Capital share general partners Capital shares of limited partners Other equity and liabilities Capital share general partners	SB	F 9146 00 F 9147 00 R 9148 00 -9149 99 F 9150 00 F 9151 00	General partner variable capital - transfer of reserve under section 6b EStG Limited partner variable capital - transfer of reserve under section 6b EStG Fixed capital - other capital account adjustments, general partner Variable capital - other capital account adjustments, general partner Accumulated loss carryforward account - other capital account adjustments, general partner Accumulated loss carryforward account - other capital account adjustments, general partner
counts" -	-9007 99 S 9008 00 S 9009 00 F 9050 00 F 9051 00 F 9052 00 F 9053 00 F 9054 00 F 9055 00 R 9056 00 -9069 99 F 9070 00 F 9071 00 F 9072 00 F 9073 00 F 9074 00 F 9075 00 F 9076 00 F 9077 00 F 9077 00 F 9077 00 F 9077 00	forward Balances brought forward Balances brought forward, receivables Balances brought forward, payables Open items, 2020 Open items, 2021 Open items, 2021 Open items, 2022 Open items, 2023 Open items, 2024 Open items, 2025 Open items, 2000 Open items, 2001 Open items, 2001 Open items, 2001 Open items, 2002 Open items, 2002 Open items, 2003 Open items, 2004 Open items, 2005 Open items, 2006 Open items, 2006 Open items, 2007	Capital shares of limited partners Other equity and liabilities Capital share ge-		R 9148 00 -9149 99 F 9150 00 F 9151 00 F 9152 00	reserve under section 6b EStG Limited partner variable capital - transfer of reserve under section 6b EStG Fixed capital - other capital account adjust- ments, general partner Variable capital - other capital account adjust- ments, general partner Accumulated loss carryforward account - other capital account adjustments,
	-9007 99 S 9008 00 S 9009 00 F 9050 00 F 9051 00 F 9052 00 F 9053 00 F 9054 00 F 9055 00 R 9056 00 -9069 99 F 9070 00 F 9071 00 F 9072 00 F 9073 00 F 9074 00 F 9075 00 F 9076 00 F 9077 00 F 9077 00 F 9077 00 F 9077 00	forward Balances brought forward, receivables Balances brought forward, payables Open items, 2020 Open items, 2021 Open items, 2022 Open items, 2022 Open items, 2024 Open items, 2025 Open items, 2000 Open items, 2001 Open items, 2001 Open items, 2001 Open items, 2002 Open items, 2003 Open items, 2003 Open items, 2004 Open items, 2005 Open items, 2006 Open items, 2006 Open items, 2007	limited partners Other equity and liabilities Capital share ge-	SB	R 9148 00 -9149 99 F 9150 00 F 9151 00 F 9152 00	6b EStG Limited partner variable capital - transfer of reserve under section 6b EStG Fixed capital - other capital account adjustments, general partner Variable capital - other capital account adjustments, general partner Accumulated loss carryforward account - other capital account adjustments,
	S 9008 00 S 9009 00 F 9050 00 F 9051 00 F 9052 00 F 9053 00 F 9055 00 R 9056 00 -9069 99 F 9070 00 F 9071 00 F 9072 00 F 9073 00 F 9074 00 F 9075 00 F 9076 00 F 9077 00 F 9077 00 F 9077 00	Balances brought forward, receivables Balances brought forward, payables Open items, 2020 Open items, 2021 Open items, 2022 Open items, 2023 Open items, 2024 Open items, 2025 Open items, 2000 Open items, 2001 Open items, 2001 Open items, 2002 Open items, 2003 Open items, 2004 Open items, 2005 Open items, 2006 Open items, 2006 Open items, 2007	limited partners Other equity and liabilities Capital share ge-	SB	R 9148 00 -9149 99 F 9150 00 F 9151 00 F 9152 00	Limited partner variable capital - transfer of reserve under section 6b EStG Fixed capital - other capital account adjustments, general partner Variable capital - other capital account adjustments, general partner Accumulated loss carryforward account - other capital account adjustments,
	S 9009 00 F 9050 00 F 9051 00 F 9052 00 F 9053 00 F 9055 00 R 9056 00 -9069 99 F 9070 00 F 9071 00 F 9072 00 F 9074 00 F 9075 00 F 9075 00 F 9076 00 F 9077 00 F 9077 00	forward, receivables Balances brought forward, payables Open items, 2020 Open items, 2021 Open items, 2022 Open items, 2023 Open items, 2024 Open items, 2025 Open items, 2005 Open items, 2001 Open items, 2001 Open items, 2002 Open items, 2003 Open items, 2004 Open items, 2005 Open items, 2006 Open items, 2006 Open items, 2007	limited partners Other equity and liabilities Capital share ge-	SB	R 9148 00 -9149 99 F 9150 00 F 9151 00 F 9152 00	capital - transfer of reserve under section 6b EStG Fixed capital - other capital account adjustments, general partner Variable capital - other capital account adjustments, general partner Accumulated loss carryforward account - other capital account adjustments,
	F 9050 00 F 9051 00 F 9052 00 F 9053 00 F 9054 00 F 9055 00 R 9056 00 -9069 99 F 9070 00 F 9071 00 F 9072 00 F 9073 00 F 9074 00 F 9075 00 F 9076 00 F 9077 00 F 9077 00 F 9077 00 F 9077 00 F 9077 00	Balances brought forward, payables Open items, 2020 Open items, 2021 Open items, 2022 Open items, 2023 Open items, 2024 Open items, 2025 Open items, 2025 Open items, 2000 Open items, 2001 Open items, 2001 Open items, 2002 Open items, 2003 Open items, 2004 Open items, 2005 Open items, 2006 Open items, 2006 Open items, 2007	Other equity and liabilities Capital share ge-		-9149 99 F 9150 00 F 9151 00 F 9152 00	reserve under section 6b EStG Fixed capital - other capital account adjust- ments, general partner Variable capital - other capital account adjust- ments, general partner Accumulated loss carryforward account - other capital account adjustments,
	F 9050 00 F 9051 00 F 9052 00 F 9053 00 F 9054 00 F 9055 00 R 9056 00 -9069 99 F 9070 00 F 9071 00 F 9072 00 F 9073 00 F 9074 00 F 9075 00 F 9076 00 F 9077 00 F 9077 00 F 9077 00 F 9077 00 F 9077 00	forward, payables Open items, 2020 Open items, 2021 Open items, 2022 Open items, 2023 Open items, 2024 Open items, 2025 Open items, 2000 Open items, 2001 Open items, 2001 Open items, 2002 Open items, 2002 Open items, 2003 Open items, 2004 Open items, 2005 Open items, 2006 Open items, 2007	liabilities Capital share ge-		-9149 99 F 9150 00 F 9151 00 F 9152 00	Fixed capital - other capital account adjustments, general partner Variable capital - other capital account adjustments, general partner Accumulated loss carryforward account - other capital account adjustments,
	F 9051 00 F 9052 00 F 9053 00 F 9054 00 F 9055 00 R 9056 00 -9069 99 F 9070 00 F 9071 00 F 9072 00 F 9073 00 F 9074 00 F 9075 00 F 9076 00 F 9077 00 F 9077 00 F 9077 00	Open items, 2020 Open items, 2021 Open items, 2022 Open items, 2023 Open items, 2024 Open items, 2025 Open items, 2000 Open items, 2001 Open items, 2001 Open items, 2002 Open items, 2003 Open items, 2004 Open items, 2005 Open items, 2006 Open items, 2006 Open items, 2007	liabilities Capital share ge-		-9149 99 F 9150 00 F 9151 00 F 9152 00	Fixed capital - other capital account adjustments, general partner Variable capital - other capital account adjustments, general partner Accumulated loss carryforward account - other capital account adjustments,
	F 9051 00 F 9052 00 F 9053 00 F 9054 00 F 9055 00 R 9056 00 -9069 99 F 9070 00 F 9071 00 F 9072 00 F 9073 00 F 9074 00 F 9075 00 F 9076 00 F 9077 00 F 9077 00 F 9077 00	Open items, 2021 Open items, 2022 Open items, 2023 Open items, 2024 Open items, 2025 Open items, 2000 Open items, 2001 Open items, 2002 Open items, 2002 Open items, 2003 Open items, 2004 Open items, 2005 Open items, 2006 Open items, 2006 Open items, 2007	liabilities Capital share ge-		-9149 99 F 9150 00 F 9151 00 F 9152 00	capital account adjust- ments, general partner Variable capital - other capital account adjust- ments, general partner Accumulated loss carryforward account - other capital account adjustments,
	F 9052 00 F 9053 00 F 9054 00 F 9055 00 R 9056 00 -9069 99 F 9070 00 F 9071 00 F 9072 00 F 9073 00 F 9074 00 F 9075 00 F 9076 00 F 9077 00 F 9077 00 F 9078 00	Open items, 2022 Open items, 2023 Open items, 2024 Open items, 2025 Open items, 2000 Open items, 2001 Open items, 2002 Open items, 2002 Open items, 2003 Open items, 2004 Open items, 2005 Open items, 2006 Open items, 2007	Capital share ge-		F 9150 00 F 9151 00 F 9152 00	capital account adjust- ments, general partner Variable capital - other capital account adjust- ments, general partner Accumulated loss carryforward account - other capital account adjustments,
	F 9053 00 F 9054 00 F 9055 00 R 9056 00 -9069 99 F 9070 00 F 9071 00 F 9073 00 F 9074 00 F 9075 00 F 9076 00 F 9077 00 F 9077 00 F 9078 00	Open items, 2023 Open items, 2024 Open items, 2025 Open items, 2000 Open items, 2001 Open items, 2002 Open items, 2003 Open items, 2004 Open items, 2005 Open items, 2006 Open items, 2007			F 9151 00 F 9152 00	capital account adjust- ments, general partner Variable capital - other capital account adjust- ments, general partner Accumulated loss carryforward account - other capital account adjustments,
	F 9054 00 F 9055 00 R 9056 00 -9069 99 F 9070 00 F 9071 00 F 9072 00 F 9073 00 F 9074 00 F 9075 00 F 9076 00 F 9077 00 F 9078 00	Open items, 2024 Open items, 2025 Open items, 2000 Open items, 2001 Open items, 2002 Open items, 2003 Open items, 2004 Open items, 2005 Open items, 2006 Open items, 2007			F 9151 00 F 9152 00	capital account adjust- ments, general partner Variable capital - other capital account adjust- ments, general partner Accumulated loss carryforward account - other capital account adjustments,
	F 9055 00 R 9056 00 -9069 99 F 9070 00 F 9072 00 F 9073 00 F 9074 00 F 9075 00 F 9076 00 F 9077 00 F 9078 00	Open items, 2024 Open items, 2025 Open items, 2000 Open items, 2001 Open items, 2002 Open items, 2003 Open items, 2004 Open items, 2005 Open items, 2006 Open items, 2007			F 9152 00	ments, general partner Variable capital - other capital account adjust- ments, general partner Accumulated loss carryforward account - other capital account adjustments,
	F 9055 00 R 9056 00 -9069 99 F 9070 00 F 9072 00 F 9073 00 F 9074 00 F 9075 00 F 9076 00 F 9077 00 F 9078 00	Open items, 2000 Open items, 2000 Open items, 2001 Open items, 2002 Open items, 2003 Open items, 2004 Open items, 2005 Open items, 2006 Open items, 2007			F 9152 00	Variable capital - other capital account adjust- ments, general partner Accumulated loss carryforward account - other capital account adjustments,
	R 9056 00 -9069 99 F 9070 00 F 9071 00 F 9072 00 F 9073 00 F 9074 00 F 9075 00 F 9076 00 F 9077 00 F 9078 00	Open items, 2000 Open items, 2001 Open items, 2002 Open items, 2003 Open items, 2004 Open items, 2005 Open items, 2006 Open items, 2007			F 9152 00	capital account adjust- ments, general partner Accumulated loss carryforward account - other capital account adjustments,
	-9069 99 F 9070 00 F 9071 00 F 9072 00 F 9073 00 F 9074 00 F 9075 00 F 9076 00 F 9077 00 F 9078 00	Open items, 2001 Open items, 2002 Open items, 2003 Open items, 2004 Open items, 2005 Open items, 2006 Open items, 2007				ments, general partner Accumulated loss carryforward account - other capital account adjustments,
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	F 9080 00	Open items, 2010	standing contri-			butions to general part-
	F 9081 00	Open items, 2011	butions			ner capital - other capi-
	F 9082 00	Open items, 2012				tal account adjustments,
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		carryforwards account			1 3137 00	gains tax (general
	R 9091 00	,				
	-9100 99				F 01F0 00	partner) equity
	F 9101 00	Selling days			F 9158 00	Private taxes, solidarity
	F 9102 00	Number of cash				surcharge (general
	1 3102 00	customers			F 01F0 00	partner) equity
	F 9103 00	Number of employees			F 9159 00	Private taxes, church tax
	F 9104 00	Unpaid persons	Comital diam	1	F 0100 00	(general partner) equity
	F 9104 00	Sales staff	Capital shares of		F 9160 00	Limited partner capital
	F 9105 00	Business premises m2	limited partners			- other capital account
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						limited partner
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Capital shares of	F 9141 00	Limited partner	butions			ner capital - other capi-
imited partners		variable capital				tal account adjustments,
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Balance sheet / Profit and loss item	Program linkage		9 pital, adjustment and sta- ical accounts	Balance sheet / Profit and loss item	Program linkage		9 pital, adjustment and sta- ical accounts
		9245 00	Receivables from tangible fixed asset sales in other assets		НВ	9285 00	Difference of discounting of post-employment benefit obligations
		9246 00 9247 00	Receivables from intangible fixed asset sales in other assets Receivables from long-		НВ	9286 00	under section 253 (6) HGB (credit balance) Contra account for 9285
			term financial asset sales in other assets		SB	9287 00	Interest for postings via receivables, section 4(3) EStG
Taxable profit/loss		9249 00 R 9258 00	Contra account for accounts 9245-9247		SB	9288 00	Dunning fees for post- ings via receivables,
for the current year (tax adjust- ment item)		-9259 99			SB	9289 00	section 4(3) EStG Contra account for 9287 and 9288
- "Other ac- counts" -		9260 00	Short-term provisions Medium-term	- "Other ac- counts" -		9290 00	Statistical account for tax-exempt out-of-pocket expenses
		9262 00	provisions			9291 00	Contra account for 9290
		9264 00	Long-term provisions, excluding pensions	Trade payables Other liabilities	-	9292 00 9293 00	Statistical account for third-party funds Contra account for 9292
		9269 00	Contra account for	Contributions by		9295 00	Contributions by
		9270 00	accounts 9260-9268 Contra account for	silent partners		3233 00	atypical silent partners
			9271-9279 (debit entries)	Tax adjustment i- tem	SB K	9297 00	Tax adjustment item (corporations)
		9271 00	Contingent liabilities from the issuance and transfer of bills		SB	F 9298 00	Tax adjustment item GP (partnerships, sole proprietorships)
		9272 00	Contingent liabilities to affiliated companies/as-	11011	SB	F 9299 00	Tax adjustment item LP (partnerships)
		9273 00	sociates from issuance and transfer of bills Contingent liabilities	- "Other ac- counts" -		F 9300 00	Statistical accounts for balance sheet/ manage- ment accounting ratios and indicators
		9274 00	from guarantees, bill and cheque guarantees Contingent liabilities to			F 9326 00	Statistical accounts for balance sheet/ management accounting ratios
			affiliated companies/ associates from guaran- tees, bill and cheque guarantees			F 9346 00	and indicators Statistical accounts for balance sheet/ manage-
		9275 00 9276 00	Contingent liabilities from warranties Contingent liabilities to			F 9357 00	ment accounting ratios and indicators Statistical accounts for
			affiliated companies/as- sociates from warranties			1 3337 66	balance sheet/ manage- ment accounting ratios
		9277 00	Contingent liabilities from the granting of security for third-party liabilities			F 9365 00	and indicators Statistical accounts for balance sheet/ manage- ment accounting ratios
		9278 00	Contingent liabilities to affiliated companies/ associates from the granting of security for			F 9371 00	and indicators Statistical accounts for balance sheet/ manage- ment accounting ratios
		9279 00	third-party liabilities Contingent liabilities from assets held in trust			9390 00	and indicators Account for special accounting standards
		9280 00	Contra account for 9281-9284			9391 00	(values 1) Account for special
		9281 00	Obligations arising from rental agreements and leases			9392 00	accounting standards (values 2) Account for special
		9282 00	Obligations to affiliated companies arising from rental agreements and			9393 00	accounting standards (values 3) Account for special
		9283 00	leases Other obligations under			9394 00	accounting standards (values 4) Contra account for
		9284 00	section 285 no. 3a HGB Other obligations to affiliated companies			3334 00	special accounting standards (values)
			under section 285 no. 3a HGB			F 9395 00	Account for special accounting standards (quantity 1)

Balance sheet / Profit and loss item	Program linkage		9 pital, adjustment and sta- ical accounts	Balance sheet / Profit and loss item	Program linkage		9 pital, adjustment and sta- ical accounts
		F 9396 00	Account for special accounting standards (quantity 2)	Capital contribu- tions called in still outstanding of	НВ	F 9540 00	Allocation to account 9930, general partner
		F 9397 00	Account for special accounting standards (quantity 3)	general partners		R 9541 00 -9549 99	
		F 9398 00	Account for special accounting standards	Capital share ge- neral partners		F 9550 00	Allocation to account 9810, general partner
		F 9399 00	(quantity 4) Contra account for special accounting			R 9551 00 -9559 99 F 9560 00	Allocation to account
Capital shares of		F 9400 00	standards (quantity) Private withdrawals			R 9561 00	9820, general partner
limited partners		R 9401 00	general (lp), equity capital			-9569 99 F 9570 00	Allocation to account 0870, general partner
		-9409 99 F 9410 00	Private taxes, Ip			R 9571 00 -9579 99	
		R 9411 00 -9419 99 F 9420 00	Special personal			F 9580 00 R 9581 00	Allocation to account 0880, general partner
		1 3420 00	deductions, partly deductible (lp), equity	Liabilities to gen-	НВ	-9589 99 F 9590 00	Allocation to account
		R 9421 00 -9429 99 F 9430 00	Special personal	eral partners or Receivables from	11.2		0890, general partner
		1 3430 00	deductions, fully deductible (lp), equity	general partners		R 9591 00 -9599 99	
		R 9431 00 -9439 99 F 9440 00	Non-cash benefits,	Credit to capital accounts or Ap-		F 9600 00	Name of partner, general partner
		R 9441 00	donations, lp	propriation Of Net Profit		R 9601 00	
		-9449 99 F 9450 00	Extraordinary expenses,			-9609 99 F 9610 00	Remuneration of work performed, general
		R 9451 00 -9459 99 F 9460 00	Real estate expenses, lp			R 9611 00	partner
		R 9461 00 -9469 99	real estate expenses, ip			-9619 99 F 9620 00	Management bonus, general partner
		F 9470 00 R 9471 00	Income from real estate, Ip			R 9621 00 -9629 99	
		-9479 99 F 9480 00	Non-cash withdrawals			F 9630 00 R 9631 00	Loan interest, general partner
		R 9481 00 -9489 99	(lp), equity capital			-9639 99 F 9640 00	Transfer for use, general
		F 9490 00 R 9491 00	Private contributions, Ip			R 9641 00 -9649 99	partner
		-9499 99 F 9500 00	Allocation to account			F 9650 00	Other remuneration, general partner
		R 9501 00 -9509 99	0900, limited partner			R 9651 00 -9659 99 F 9660 00	Other remuneration,
		F 9510 00	Allocation to account 0910, limited partner			R 9661 00	general partner
Liabilities to lim-	LID	R 9511 00 -9519 99 F 9520 00	Allocation to account			-9669 99 F 9670 00	Other remuneration, general partner
ited partners or Receivables from limited partners	НВ		0920, limited partner			R 9671 00 -9679 99 F 9680 00	Other remuneration,
minica partifer		R 9521 00 -9529 99				R 9681 00	general partner
Capital contribu- tions called in still outstanding of	НВ	F 9530 00	Allocation to account 9950, limited partner			-9689 99 F 9690 00	Residual allocation, general partner
limited partners		R 9531 00				R 9691 00 -9699 99	
		-9539 99				F 9700 00	Name of partner, limited partner

Balance sheet / Profit and loss item	Program linkage		9 pital, adjustment and sta- ical accounts	Balance sheet / Profit and loss item	Progran linkage	Carryforward, ca	9 apital, adjustment and sta- tical accounts
		R 9701 00				F 9820 00	Accumulated loss car-
		-9709 99					ryforward account, gp
		F 9710 00	Remuneration of work			R 9821 00	,
			performed, limited			-9829 99	
			partner			F 9830 00	Allocation account for
		R 9711 00	partiter			1 3030 00	call obligations, gp
		-9719 99				R 9831 00	can obligations, gp
		F 9720 00	Management bonus,		_	-9839 99	
			limited partner	Capital shares of		F 9840 00	Capital accounts III, Ip
		R 9721 00		limited partners			
		-9729 99				R 9841 00	
		F 9730 00	Loan interest, limited			-9849 99	
			partner			F 9850 00	Allocation account for
		R 9731 00					call obligations, lp
		-9739 99				R 9851 00	
		F 9740 00	Transfer for use, limited			-9859 99	
			partner	Payment commit-		F 9860 00	Call obligations of
		R 9741 00	p	ments of general		1 3000 00	general partners, gp
		-9749 99		_			general partners, gp
			Other remuneration	partners		D 0001 00	
		F 9750 00	Other remuneration,			R 9861 00	
		5.0751.00	limited partner		4	-9869 99	
		R 9751 00		Payment commit-		F 9870 00	Call obligations of
		-9759 99		ments of limited			limited partners, lp
		F 9760 00	Other remuneration,	partners			
			limited partner			R 9871 00	
		R 9761 00				-9879 99	
		-9769 99		Adjustment item	1	9880 00	Special reserve for
		F 9770 00	Other remuneration,	for capitalised			capitalised own shares
			limited partner	own shares			capitalisea own shares
		R 9771 00			-	E 0002 00	Mitheducine le bir e e e e e e e
		-9779 99		Withdrawals of		F 9883 00	Withdrawals by general
Capital shares of		F 9780 00	Allocation to account	general partners			partners not covered by
•		F 9760 00		not covered by			capital contributions
imited partners		5 0704 00	9840, limited partner	capital contribu-			
		R 9781 00		tions			
		-9789 99		Withdrawals of		F 9884 00	Withdrawals by limited
Credit to capital		F 9790 00	Remaining allocation,	limited partners			partners not covered by
accounts or Ap-			limited partner	not covered by			capital contributions
propriation Of				capital contribu-			
Net Profit				tions			
		R 9791 00			-	F 9885 00	Allo sotion associat for
		-9799 99		Negative equity		F 9005 00	Allocation account for
Reserves		F 9802 00	Collectively held	resulting from			withdrawals by general
(eserves		1 3002 00	•	losses (KapCo)			partners not covered by
			reserves - other capital				capital contributions
- 0 1			account adjustments			F 9886 00	Allocation account for
Profit/loss car-		F 9803 00	Retained profits/ accu-				withdrawals by limited
ryforward before			mulated losses brought				partners not covered by
appropriation			forward - other capital				capital contributions
			account adjustments	- "Other ac-		9887 00	Partners' tax expense
Reserves		F 9804 00	Collectively held	counts" -		300.00	
			reserves - transfers	204.10		9889 00	Contra account for 9887
Profit/loss car-		F 9805 00	Retained profits/ accu-		[383 00 3 K 9890 00	Statistical account for
yforward before		. 5505 00	mulated losses brought		SB	2020 00	profit mark-up under
appropriation			forward - transfers				
		E 000C 00					sections 6b(7) EStG and
- "Other ac-		F 9806 00	Attributable share of				section 6c EStG (credit
counts" -			net income/net loss for		1		balance)
			financial year –		SB	9891 00	Contra account for
			per partner		1		statistical accounts for
		F 9807 00	Attributable share of				profit mark-up (debit
			net retained profits/net				balance)
			accumulated losses -	Reserves		F 9892 00	Change of collectively
			per partner				held reserves (contribu-
		F 9808 00	Contra account for				tions/withdrawals)
			attributable share of			9893 00	VAT in receivables
			net income/net loss for		SB	3033 00	at general VAT rate
			financial year				9
		F 9809 00	•		I	00010	(cash basis accounting)
		F 3003 00	Contra account for at-		SB	9894 00	VAT in receivables at
			tributable share of net		1		reduced VAT rate
			retained profits/net				(cash basis accounting)
			accumulated losses		SB	9895 00	Contra account
Capital share ge-		F 9810 00	Capital accounts III, gp		التتا		9893-9894 for a
neral partners							llocation of VAT
		R 9811 00					(cash basis accounting)
		-9819 99			1		,

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SB G K 9908 00 Non-deductible operating expenditure under section 3c (1) EStG in conjunction with section 3 (72) EStG (credit) SB 9909 00 Contra account for non-deductible operating expenditure under section 3c (1) EStG in confidence in a conjunction with section 3c (1) EStG in confidence in a conjunction wi							withdrawals pursuant to				
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ing expenditure under section 3c (1) EStG in conjunction with section 3 (72) EStG (credit) SB 9909 00 Contra account for non-deductible operating expenditure under section 3c (1) EStG in conformation with section and provided the section of the	iment,		9962 00			· · · · · · · · · · · · · · · · · · ·					
section 3c (1) EStG in conjunction with section 3 (72) EStG (credit) SB 9909 00 Contra account for non-deductible operating expenditure under section 3c (1) EStG in con-section 3c (funds)						•	9908 00	G K	SB	
SB 9909 00 Contra account for non- deductible operating expenditure under sec- tion 3c (1) EStG in con- Liabilities to finan- cial institutions Liabilities to finan- cial institutions 9963 00 Valuation adjustmer liabilities to banks (valuation cash fund 9964 00 Valuation adjustmer trade payables (currency translation)		(*4.44.51. 4451.14					3 .				
3 (72) EStG (credit) 9909 00 Contra account for non- deductible operating expenditure under sec- tion 3c (1) EStG in con- cial institutions liabilities to banks (valuation cash fund 9964 00 Valuation adjustmer trade payables (currency translation)	tment,	Valuation adjustm	9963 00			Liabilities to finan-					
deductible operating expenditure under section 3c (1) EStG in con-	ks	liabilities to banks				cial institutions	•				
deductible operating expenditure under section 3c (1) EStG in con-		-					Contra account for non-	9909 00		SB	
tion 3c (1) EStG in con-	tment,		9964 00			Trade payables	deductible operating				
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iunction with section 3 Other assets 9965 00 Valuation adjustmen		•	0065.00			Other accets					
junction with section 3 Other assets 9965 00 Valuation adjustmer (72) EStG (debit) other assets	interit,		3303 00			Other assets	•				
SB 9910 00 Contra account for re-	ation)						. , . ,	9910 00		CD	
duction in withdrawals - "Other ac- R 9966 00	•	,	R 9966 00			- "Other ac-				36	
section 4(4a) EStG counts"9969 99			-9969 99			counts" -	section 4(4a) EStG				
SB 9911 00 Reduction in withdraw- SB G K 9970 00 Investment deduction			9970 00	G K	SB			9911 00		SB	
als section /g(1) EStG,		•									
(credit balance) off-balance sheet 9912 00 Increase in withdrawals (debit balance)	at .							0012.00		l —	
	uction		9971 00		CD			3312 00		SB	
section 4(4a) EStG SB 9913 00 Contra account for section 7g(1) EStG,					28			9913 00		CR	
increase in withdrawals off-balance sheet		-								30	
section 4(4a) EStG (credit balance) - co							• •				
(credit balance) account for 9970			0070 00	6 1/			(credit balance)				
R 9914 00 SB G K 9972 00 Add-back of investm			9972 00	GΚ	SB						
	_						Add-back of investment		GK		
SB G K 9916 00 Add-back of investment deduction section 7g (2) List of the		•						3310 00	O K	SB	
EStG from two tax years (credit balance)		•					•				
ago, off-balance sheet SB 9973 00 Add-back of investm	estment		9973 00		SB		,				
(credit balance) deduction section 76	-										
SB G K 9917 00 Add-back of investment EStG from previous								9917 00	G K	SB	
deduction section 7g (2) years, off-balance sh	e sneet	•					•				
EStG from three tax (debit balance) years ago, off-balance - contra account for	t for										
sheet (credit balance) 9972, 9916, 9917											
SB 9918 00 Reversal of investment SB 9974 00 Reversal of investment			9974 00		SB			9918 00		SR	
deduction section 7g — deduction section							deduction section 7g				
(3), (4) EStG from two 7g (3), (4) EStG in		•									
tax years ago, preceding tax year			0077.00								
off-balance sheet 9919 00 Reversal of investment SB 9975 00 Reversal of investment deduction section			9975 00		SB			0010.00		l	
SB 9919 00 Reversal of investment deduction section 7g deduction section 7g 7g (3), (4) EStG in pr								9919 00		SB	
(3), (4) EStG from three ous tax years - contri		-					•				
tax years ago, account for 9974, 99		•									
off-balance sheet 9919		9919									

Balance sheet /	1	gram		9			
Profit and loss item	link	kage	Carryforward, capital, adjustment and statistical accounts				
	SB	G	9976 00	Non-deductible interest expenses under section			
				4h EStG (credit balance)			
	SB		9977 00	Non-deductible interest			
	30			expenses under section			
				4h EStG (debit balance)			
				- contra account for			
	l	C	0070.00	9976			
	SB	G	9978 00	Deductible interest expenses from prior			
				years under section 4h			
				EStG (debit balance)			
	SB		9979 00	Deductible interest			
				expenses from prior			
				years under section 4h			
				EStG (credit balance) - contra account for 9978			
Credit to liability	l		9980 00	Allocation of debit entry			
accounts or Ap-	НВ		3300 00	to liability accounts			
propriation Of				•			
Net Profit							
Credit to capital	НВ		9981 00	Allocation account for			
accounts or Ap-	I —			allocation of debit entry			
propriation Of Net Profit				to liability accounts			
Credit to liability	l		9982 00	Allocation of credit			
accounts	НВ		3302 00	entry to liability			
				accounts			
Credit to capital	НВ		9983 00	Allocation account for			
accounts				allocation of credit			
				entry to liability			
11041	ł	C V	0004.00	accounts			
- "Other ac- counts" -	НВ	G K	9984 00	Adjustment of profit under section 60(2)			
counts				EStDV - increase in			
				accounting profit due to			
				credit entry - reduction			
				in accounting profit due			
	l		9985 00	to debit entry Contra account for 9984			
	НВ		9903 00	Contra account for 9304			
			9986 00	Profit attributable to			
			9987 00	debt			
			9907 00	Adjustment account for reconciliation			
			9989 00	Contra account for			
				9986 - 9988			
			9990 00	Income of exceptional			
				size or incidence			
			9991 00	Income (aperiodic)			
			9992 00	Income of exceptional size or incidence			
				(aperiodic)			
			9993 00	Expenses of exceptional			
				size or incidence			
			9994 00	Expenses (aperiodic)			
			9995 00	Expenses of exceptional size or incidence			
				(aperiodic)			
			9998 00	Contra account for			
				9990-9997			
				Personal accounts			
			10000 00	Accounts receivable			
			-69999 99				
			70000 00	Accounts payable			
			-99999 99				