DATEV Account Chart

Standard Chart of Accounts (SKR 03)
Valid for 2018

Balance sheet / profit and lost item	Program linkage	0 Assets and Capital Accounts
Business start-up and expansion expenses		R 0001 (reserved account)
Unpaid and due shares in a cooperative		0005 Unpaid and due shares in co-operatives
Purchased concessions, industrial and similar rights and assets, and licences in such rights and assets		0010 Purchased concessions, industrial and similar rights and assets, and licences in such rights and assets
		0015 Concessions
		0020 Industrial rights
		0025 Other rights and assets
		0027 Computer software
		0030 Licences in industrial and similar rights and assets
Goodwill		0035 Goodwill
Prepayments (intangible fixed assets)		0038 Prepayments for goodwill
		0039 Prepayments for intangible fixed assets
Goodwill		0040 Merger surplus
Internally generated intangible fixed assets	HB	0043 Internally generated intangible fixed assets
	HB	0044 Computer software
	HB	0045 Licences and franchise agreements
	HB	0046 Concessions and industrial rights
	HB	0047 Recipes and formulas, processes, prototypes
	HB	0048 Intangible fixed assets under development
Land, land rights and buildings, including buildings on third-party land		0050 Land, land rights and buildings, including buildings on third-party land
		0059 Share of land attributable to home office
		0060 Land rights without buildings
		0065 Undeveloped land
		0070 Land rights (heritable building rights, long-term occupancy rights)
		0075 Impaired land
Prepayments and assets under construction		0079 Prepayments for land and land rights without buildings
Land, land rights and buildings, including buildings on third-party land		0080 Buildings on own land and land rights
		0085 Property values of own developed land
		0090 Commercial buildings
		0100 Industrial buildings
		0110 Garages
		0111 Outdoor facilities
Land, land rights and buildings, including buildings on third-party land		0112 Paved courtyards and other paved surfaces
		0113 Fixtures in commercial and industrial buildings
		0115 Other buildings
Prepayments and assets under construction		0120 Commercial, industrial and other buildings under construction
		0129 Prepayments on commercial, industrial and other buildings on own land and land rights
Land, land rights and buildings, including buildings on third-party land		0140 Residential buildings
		0145 Garages
		0146 Outdoor facilities
		0147 Paved courtyards and other paved surfaces
		0148 Fixtures in residential buildings
		0149 Share of building attributable to home office
Prepayments and assets under construction		0150 Residential buildings under construction
		0159 Prepayments on residential buildings on own land and land rights
Land, land rights and buildings, including buildings on third-party land		0160 Buildings on third-party land
		0165 Commercial buildings
		0170 Industrial buildings
		0175 Garages
		0176 Outdoor facilities
		0177 Paved courtyards and other paved surfaces
		0178 Fixtures in commercial and industrial buildings
		0179 Other buildings
Prepayments and assets under construction		0180 Commercial, industrial and other buildings under construction
		0189 Prepayments on commercial, industrial and other buildings on third-party land
Land, land rights and buildings, including buildings on third-party land		0190 Residential buildings
		0191 Garages
		0192 Outdoor facilities
		0193 Paved courtyards and other paved surfaces
		0194 Fixtures in residential buildings
Prepayments and assets under construction		0195 Residential buildings under construction

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Balance sheet / profit and lost item	Program linkage	0 Assets and Capital Accounts
Prepayments and assets under construction		0199 Prepayments on residential buildings on third-party land
Technical equipment and machinery		0200 Technical equipment and machinery
		0210 Machinery
		0220 Machine tools
		0240 Plant
		0260 Transportation and similar systems
		0280 Operating facilities
Prepayments and assets under construction		0290 Technical equipment and machinery under construction
		0299 Prepayments on technical equipment and machinery
Other equipment, operating and office equipment		0300 Other equipment, operating and office equipment
		0310 Other equipment
		0320 Passenger cars
		0350 Heavy goods vehicles
		0380 Other transportation resources
		0400 Operating equipment
		0410 Office equipment
		0420 Office fittings
		0430 Shop fittings
		0440 Tools
		0450 Improvements
		0460 Scaffolding and formwork materials
		0480 Low-value assets
		0485 Assets (collective item)
		0490 Other operating and office equipment
Prepayments and assets under construction		0498 Other equipment, operating and office equipment under construction
		0499 Prepayments on other equipment, operating and office equipment
Shares in affiliated companies		0500 Shares in affiliated companies (fixed assets)
		0501 Shares in affiliated companies, partnerships
		0502 Shares in affiliated companies, corporations
		0503 Shares in parent or majority investor, corporations
		0504 Shares in parent or in majority investor
Loans to affiliated companies		0505 Loans to affiliated companies
		0506 Loans to affiliated companies, partnerships
		0507 Loans to affiliated companies, corporations
		0508 Loans to affiliated companies, sole proprietorships
Shares in affiliated companies		0509 Shares in affiliated majority investor, partnership
Other long-term equity investments		0510 Other long-term equity investments
		0513 Typical silent partnerships
		0516 Atypical silent partnerships
		0517 Investments in corporations
		0518 Investments in partnerships

Balance sheet / profit and lost item	Program linkage	0 Assets and Capital Accounts
Other long-term equity investments		0519 Investment by a GmbH & Co. KG in a general partner GmbH
Loans to other long-term investees and investors		0520 Loans to other long-term investees and investors
		0523 Loans to other long-term investees or investors, partnerships
		0524 Loans to other long-term investees or investors, corporations
Long-term securities		0525 Long-term securities
		0530 Securities with profit participation rights that are subject to the partial income system
		0535 Fixed-income securities
Other loans		0540 Other loans
		0550 Loans
Long-term shares in cooperatives		0570 Long-term shares in cooperatives
Other loans		0580 Loans to shareholders/partners
Loans to shareholders		0582 Loans to GmbH shareholders
		0583 Loans to silent partners
		0584 Loans to general partners
		0586 Loans to limited partners
Other loans		0590 Loans to related parties
Long-term pension liability claims from life insurance policies		0595 Long-term pension liability claims from life insurance policies
Bonds		0600 Non-convertible bonds
		0601 – due within 1 year
		0605 – due between 1 and 5 years
		0610 – due after more than 5 years
		0615 Convertible bonds
		0616 – due within 1 year
		0620 – due between 1 and 5 years
		0625 – due after more than 5 years
Liabilities to banks or Cash-in-hand, central bank balances, bank balances and cheques		0630 Liabilities to banks
		0631 – due within 1 year
		0640 – due between 1 and 5 years
		0650 – due after more than 5 years
		0660 Liabilities to banks under instalment credit agreements
		0661 – due within 1 year
		0670 – due between 1 and 5 years
		0680 – due after more than 5 years
		0690 -98 (blank, no remaining maturity noted in balance sheet)
Liabilities to banks		0699 Contra account 0630-0689 if accounts 0690-0698 are allocated
Liabilities to affiliated companies or Receivables from affiliated companies		0700 Liabilities to affiliated companies
		0701 – due within 1 year
		0705 – due between 1 and 5 years
		0710 – due after more than 5 years

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Balance sheet / profit and lost item	Program linkage	0 Assets and Capital Accounts	
Liabilities to other long-term investees and investors or Receivables from other long-term investees and investors		0715	Liabilities to other long-term investees and investors
		0716	– due within 1 year
		0720	– due between 1 and 5 years
		0725	– due after more than 5 years
		0730	Liabilities to shareholders/partners
		0731	– due within 1 year
		0740	– due between 1 and 5 years
		0750	– due after more than 5 years
		0755	Liabilities to shareholders/partners for outstanding distributions
Other liabilities		0760	Loans by typical silent partners
		0761	– due within 1 year
		0764	– due between 1 and 5 years
		0767	– due after more than 5 years
		0770	Loans by atypical silent partners
		0771	– due within 1 year
		0774	– due between 1 and 5 years
		0777	– due after more than 5 years
		0780	Profit-participation loans
		0781	– due within 1 year
		0784	– due between 1 and 5 years
		0787	– due after more than 5 years
		0790 -98	(blank, no remaining maturity noted in balance sheet)
		0799	Contra account 0730-1789 and 1665-1678 and 1695-1698 if accounts 0790-0798 are allocated
Subscribed capital (corporations)	K	0800	Subscribed capital
	K	0809	Capital increase from reserves or retained earnings
	K	0810	Paid-up shares of remaining members of co-operatives
	K	0811	Paid-up shares of withdrawing members of co-operatives
	K	0812	Paid-up shares of co-operatives, cancelled shares
	K	0813	Unpaid and due shares in co-operatives, recorded
		0815	Contra account for unpaid and due shares in co-operatives, recorded
Treasury shares, deducted from subscribed capital on the face of the balance sheet	K	0819	Purchased treasury shares
Uncalled unpaid contributions to subscribed capital (deducted from equity on the face of the balance sheet)		0820 -29	Unpaid uncalled contributions to subscribed capital (reported as liability, deducted from subscribed capital on the face of the balance sheet)
Unpaid contributions to subscribed capital		0830 -38	Unpaid called contributions to subscribed capital (receivables)
Unpaid supplementary calls		0839	Supplementary calls (receivables; contra account 0845)
Capital reserves	K	0840	Capital reserves

Balance sheet / profit and lost item	Program linkage	0 Assets and Capital Accounts	
Capital reserves	K	0841	Capital reserves from issuance of shares above par or notional amount
	K	0842	Capital reserves from issuance of convertible bonds and options to acquire shares
	K	0843	Capital reserves from additional payments as consideration for preferential rights for shares
	K	0844	Other additional capital contributions
	K	0845	Supplementary calls (contra account 1299)
Legal reserve	K	0846	Legal reserve
Other revenue reserves	K	0848	Other revenue reserves from the purchase of treasury shares
Reserve for shares in a parent or majority investor		0849	Reserve for shares in a parent or majority investor
Reserves provided for by the articles of association	K	0851	Reserves provided for by the articles of association
	K	0852	Other revenue reserves (co-operatives)
Opening balance, private account	HBÜ K	0853	Revenue reserves from the transitional BilMoG provisions
	HBÜ K	0854	Revenue reserves from the transitional BilMoG provisions (reversal of write-downs of tangible fixed assets)
Other revenue reserves	K	0855	Other revenue reserves
	K	0856	Equity component of reversals of write-downs
Opening balance, private account	HBÜ K	0857	Revenue reserves from the transitional BilMoG provisions (reversal of write-downs of long-term financial assets)
	HBÜ K	0858	Revenue reserves from the transitional BilMoG provisions (reversal of special tax-allowable reserves)
	HBÜ K	0859	Deferred taxes (revenue reserves credit balance) from items taken directly to equity
Retained profits brought forward or Accumulated losses brought forward	K	0860	Retained profits brought forward before appropriation of net profit
		F 0865	Retained profits brought forward before appropriation of net profit (with breakdown for statement of changes in capital accounts)
		F 0867	Accumulated losses brought forward before appropriation of net profit (with breakdown for statement of changes in capital accounts)
Retained profits brought forward or Accumulated losses brought forward	K	0868	Accumulated losses brought forward before appropriation of net profit
Net retained profits/net accumulated losses (balance sheet)	K	0869	Balance carried forward (balance sheet)
Capital shares of general partners		F 0870 - 79	Fixed capital, gp
		F 0880 - 89	Variable capital, gp

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Balance sheet / profit and lost item	Program linkage	0 Assets and Capital Accounts
Liabilities to general partners or Receivables from general partners		F 0890 - 99 Partner loans, gp
Capital share of limited partners		F 0900 - 09 Limited partner capital, lp
		F 0910 - 19 Loss adjustment account, lp
Liabilities to limited partners or Receivables from limited partners		F 0920 - 29 Partner loans, lp
Special tax-allowable reserves		0930 Special tax-allowable reserves, untaxed reserves
		0931 Special tax-allowable reserves under section 6b EStG
	SB	0932 Special tax-allowable reserves under EStR
	SB	0939 Special tax-allowable reserves under section 52(16) EStG
	SB	0940 Special tax-allowable reserves, accelerated tax depreciation and write-downs
	SB	0943 Special tax-allowable reserves under section 7g(2) EStG
Other special reserves	SB	0945 Adjustment item for withdrawals, s. 4g EStG
Special tax-allowable reserves	SB	0946 Reserve for investment grants
	SB	0947 Special tax-allowable reserves under section 7g(5) EStG
Special reserve for investment grants and subsidies	HB	0949 Special reserves for investment grants and subsidies
Provisions for pensions and similar obligations		0950 Provisions for pensions and similar obligations
Provisions for pensions and similar obligations or Excess of plan assets over pension liability	HB	0951 Provisions for pensions and similar obligations for offsetting against long-term assets in accordance with section 246(2) HGB
Provisions for pensions and similar obligations		0952 Provisions for pensions and similar obligations to shareholders or related parties (10% capital investment)
		0953 Provisions for direct commitments
		0954 Provisions for subsidy obligations for pension funds and life insurances
Provisions for taxes		0955 Provisions for taxes
		0956 Provision for trade tax, section 4(5b) EStG
		R 0957 (reserved account)
Other provisions		0961 Provisions for vacation pay
Provisions for taxes		0962 Provisions for taxes for tax deferral (BStBK)
		0963 Provision for corporate income tax
Other provisions		0964 Long-term provisions for long-term obligations comparable to post-employment benefits
		0965 Provisions for personnel expenses
		0966 Provisions for record retention obligations

Balance sheet / profit and lost item	Program linkage	0 Assets and Capital Accounts
Other provisions or Excess of plan assets over pension liability	HB	0967 Long-term provisions for long-term obligations comparable to post-employment benefits for offsetting with long-term assets under s. 246(2) of the HGB
Deferred tax liabilities	HB	0968 Deferred tax liabilities
	HB	0969 Allowances for deferred tax liabilities
Other provisions		0970 Other provisions
		0971 Provisions for maintenance expenses deferred to the first three months of the following year
		0973 Provisions for environmental remediation and waste disposal expenses
		0974 Provisions for warranties (contra account 4790)
	HB	0976 Provisions for expected losses from executory contracts
		0977 Provisions for period-end closing and audit costs
	HBÜ	0978 Provisions for internal expenses under section 249(2) HGB (old version)
		0979 Provisions for environmental protection
Prepaid expenses		0980 Prepaid expenses
Deferred tax assets	HB	0983 Deferred tax assets
Prepaid expenses	SB	0984 Customs and excise duties relating to inventories and recognised as expenses
	SB	0985 Value added tax relating to prepayments and recognised as expenses
		0986 Discount
Opening balance, private account	HBÜ K	0987 Deferred income (revenue reserves debit balance) from items taken directly to equity
	HBÜ K	0988 Deferred taxes (revenue reserves debit balance) from items taken directly to equity
Reserves (partnerships)		F 0989 Collectively held reserves (with breakdown for statement of changes in capital accounts)
Deferred income		0990 Deferred income
		0992 Deferrals of intra-period flat-rate depreciation charges for management accounting analysis
Trade receivables		0996 Global valuation allowance on receivables due within 1 year
		0997 Global valuation allowance on receivables due after more than 1 year
		0998 Specific valuation allowances on receivables due within 1 year
		0999 Specific valuation allowances on receivables due after more than 1 year

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Balance sheet / profit and lost item	Program linkage	1 Financial and Private Accounts
Cash-in-hand, central bank balances, bank balances and cheques		F 1000 Cash-in-hand
		F 1010 Petty cash 1
		F 1020 Petty cash 2
Cash-in-hand, central bank balances, bank balances and cheques or Liabilities to banks		F 1100 Bank (Postbank)
		F 1110 Bank (Postbank 1)
		F 1120 Bank (Postbank 2)
		F 1130 Bank (Postbank 3)
		F 1190 LZB (Bundesbank regional office) balances
		F 1195 Central bank balances
		F 1200 Bank
		F 1210 Bank 1
		F 1220 Bank 2
		F 1230 Bank 3
		F 1240 Bank 4
		F 1250 Bank 5
		R 1289 (reserved account)
		1290 Cash investments, short-term cash management (not contained in cash funds)
		F 1291
Liabilities to banks or Cash-in-hand, central bank balances, bank balances and cheques		1295 Liabilities to banks (not included in cash funds)
		F 1296
Trade receivables or Other liabilities		F 1300 Bills receivable
		F 1301 – due within 1 year
		F 1302 – due after more than 1 year
		F 1305 Bills receivable, eligible for discount with central bank
Receivables from affiliated companies or Liabilities to affiliated companies		1310 Bills receivable from affiliated companies
		1311 – due within 1 year
		1312 – due after more than 1 year
		1315 Bills receivable from affiliated companies, eligible for discount with central bank
Receivables from other long-term investees and investors or Liabilities to other long-term investees and investors		1320 Bills receivable from other long-term investees and investors
		1321 – due within 1 year
		1322 – due after more than 1 year
		1325 Bills receivable from other long-term investees and investors, eligible for discount with central bank
Other securities classified as current assets		1327 Finance bills
		1329 Other securities subject to immaterial changes in value

Balance sheet / profit and lost item	Program linkage	1 Financial and Private Accounts
Cash-in-hand, central bank balances, bank balances and cheques		F 1330 Cheques
Shares in affiliated companies (current assets)		1340 Shares in affiliated companies (current assets)
		1344 Shares in parent or in majority investor
Other securities classified as current assets		1348 Other securities
		1349 Securities investments (short-term cash management)
Other receivables and other assets		1350 GmbH shares held for sale
		1352 Shares in cooperatives held for sale
		1353 Assets to settle obligations comparable to post-employment benefits
Excess of plan assets over pension liability or Other provisions	HB	1354 Assets for offsetting with obligations comparable to post-employment benefits under s. 246(2) of the HGB
Other receivables and other assets		1355 Pension liability insurance claims
		1356 Long-term assets for the settlement of provisions for pensions and similar obligations
Excess of plan assets over pension liability or Provisions for pensions and similar obligations	HB	1357 Long-term assets for offsetting provisions for pensions and similar obligations in accordance with section 246(2) HGB
		F 1358
Other receivables and other assets or Other liabilities		F 1360 Cash in transit
	EÜR	F 1370 Allocation account for determination of taxable profit under section 4/3 EStG, recognised in profit or loss
	EÜR	F 1371 Allocation account for determination of taxable profit under section 4/3 EStG, not recognised in profit or loss
	EÜR	1372 Current assets in accordance with section 4(3) sentence 4 EStG
Receivables from limited partners or Liabilities to limited partners		1373 Receivables from limited partners and atypical silent partners
		1374 – due within 1 year
		1375 – due after more than 1 year
		1376 Receivables from typical silent partners
		1377 – due within 1 year
		1378 – due after more than 1 year
		F 1379
Other receivables and other assets or Other liabilities		F 1380 Cost centre reconciliation account
		1381 Receivables from GmbH shareholders
		1382 – due within 1 year
		1383 – due after more than 1 year
		F 1384

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Balance sheet / profit and lost item	Program linkage	1 Financial and Private Accounts
Receivables from general partners or Liabilities to general partners		1385 Receivables from general partners
		1386 – due within 1 year
		1387 – due after more than 1 year
		F 1388
		1389 Occupational pension and other post-employment benefit entitlements (partners)
Other receivables and other assets or Other liabilities		F 1390 Allocation account for cash-basis VAT accounting
Trade receivables or Other liabilities		S 1400 Trade receivables
		R 1401 -06 Trade receivables
		F 1410 -44 Trade receivables, no separate receivables/payables accounting
	EÜR	F 1445 Trade receivables at general VAT rate or of a VAT-exempt small business (cash basis accounting)
	EÜR	F 1446 Trade receivables at reduced VAT rate (cash basis accounting)
	EÜR	F 1447 Tax-exempt or untaxed trade receivables (cash basis accounting)
	EÜR	F 1448 Trade receivables at average rates under section 24 UStG (cash basis accounting)
	EÜR	F 1449 Contra account 1445-1448 if receivables are classified by tax rates (cash basis accounting)
	EÜR	F 1450 Receivables under section 11(1) sentence 2 EStG for section 4/3 EStG
Trade receivables or Other liabilities		F 1451 Trade receivables, no separate receivables/payables accounting – due within 1 year
		F 1455 – due after more than 1 year
		F 1460 Doubtful receivables
		F 1461 – due within 1 year
		F 1465 – due after more than 1 year
Receivables from affiliated companies or Liabilities to affiliated companies		F 1470 Trade receivables from affiliated companies
		F 1471 – due within 1 year
		F 1475 – due after more than 1 year
Receivables from affiliated companies		1478 Valuation allowances on receivables from affiliated companies due within 1 year
		1479 Valuation allowances on receivables from affiliated companies due after more than 1 year
Receivables from other long-term investees and investors or Liabilities to other long-term investees and investors		F 1480 Trade receivables from other long-term investees and investors
		F 1481 – due within 1 year
		F 1485 – due after more than 1 year

Balance sheet / profit and lost item	Program linkage	1 Financial and Private Accounts
Receivables from other long-term investees and investors		1488 Valuation allowances on receivables from other long-term investees and investors due within 1 year
		1489 Valuation allowances on receivables from other long-term investees and investors due after more than 1 year
or or Other liabilities		F 1490 Trade receivables from shareholders/partners
		F 1491 – due within 1 year
		F 1495 – due after more than 1 year
Trade receivables		1498 Contra account for other assets if posted via receivables account
Trade receivables or Other liabilities		1499 Contra account 1451-1497 if allocated to receivables account
Other receivables and other assets		1500 Other assets
		1501 Other assets – due within 1 year
		1502 Other assets – due after more than 1 year
		1503 Receivables from executive board members and managing directors – due within 1 year
		1504 Receivables from executive board members and managing directors – due after more than 1 year
		1505 Receivables from supervisory and advisory board members – due within 1 year
		1506 Receivables from supervisory and advisory board members – due after more than 1 year
		1507 Receivables from other shareholders - due within 1 year
		1508 Receivables from other shareholders – due after more than 1 year
Prepayments (inventories)		1510 Prepayments for inventories
		AV 1511 Prepayments, 7% input tax
		R 1512 -15 (reserved account)
		R 1516 (reserved account)
		R 1517 (reserved account)
		AV 1518 Prepayments, 19% input tax
Other receivables and other assets		1519 Receivables from project consortiums
		1520 Receivables from health insurance funds from Act on Reimbursement of Employers' Expenses (AAG)
		1521 Consignment goods accounts
		1522 Profit participation rights
		1524 Supplementary payments or additional contributions receivable
		1525 Security deposits
		1526 – due within 1 year
		1527 – due after more than 1 year
Other receivables and other assets or Other liabilities	U	F 1528 Subsequently deductible input tax, section 15a(2) UStG
	U	F 1529 Repayable input tax, section 15a(2) UStG
Other receivables and other assets		1530 Receivables from employees (payroll)
		1531 – due within 1 year

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Balance sheet / profit and lost item	Program linkage	1 Financial and Private Accounts	
Other receivables and other assets		1537	– due after more than 1 year
		1538	Corporation tax credit under section 37 KStG – due within 1 year
		1539	– due after more than 1 year
		1540	Receivables from trade tax overpayments
		1542	Tax refund claims against other countries
		F 1543	Receivables from tax authorities for construction withholding tax remitted
		1544	Receivables from Bundesagentur für Arbeit
		1545	Accounts receivable from VAT advance payments
		1546	VAT receivables, previous year
		1547	Receivables from excise duties paid
Other receivables and other assets or Other liabilities		S 1548	Input tax deductible in following period/year
Other receivables and other assets		1549	Reclaimed corporate income tax
		1550	Loans
		1551	– due within 1 year
		1555	– due after more than 1 year
Other receivables and other assets or Other liabilities	U	F 1556	Subsequently deductible input tax, section 15a(1) UStG, movable assets
	U	F 1557	Repayable input tax, section 15a(1) UStG, movable assets
	U	F 1558	Subsequently deductible input tax, section 15a(1) UStG, immovable property
	U	F 1559	Repayable input tax, section 15a(1) UStG, immovable property
		S 1560	Input tax allocation accounts
		S 1561	Input tax allocation account, 7%
		S 1562	Allocation account for input tax on intra-European Union acquisitions
		S 1563	Allocation account for input tax on intra-European Union acquisitions, 19%
		R 1564 -65	(reserved account)
		S 1566	Input tax allocation account, 19%
		S 1567	Input tax allocation accounts under sections 13a/13b UStG
		R 1568	(reserved account)
		S 1569	Input tax allocation account under sections 13a/13b UStG, 19%
	U	S 1570	Deductible input tax
	U	S 1571	Deductible input tax, 7%
	U	S 1572	Deductible input tax on intra-European Union acquisitions
	U	S 1573	Input tax from acquisition as last purchaser in a triangular transaction
	U	S 1574	Deductible input tax on intra-European Union acquisitions, 19%
		R 1575	(reserved account)
	U	S 1576	Deductible input tax, 19%

Balance sheet / profit and lost item	Program linkage	1 Financial and Private Accounts	
Other receivables and other assets or Other liabilities	U	S 1577	Deductible input tax under section 13b UStG, 19%
	U	S 1578	Deductible input tax under section 13b UStG
		R 1579	(reserved account)
	EÜR	1580	Contra account for input tax, section 4/3 EStG
	EÜR	1581	Reversal of input tax from previous year, section 4/3 EStG
	EÜR	1582	Input tax from investments, section 4/3 EStG
	EÜR	1583	Contra account for input tax, average rates, section 4(3) EStG
Other receivables and other assets or Other liabilities	U	S 1584	Deductible input tax for intra-European Union acquisition of new vehicles from suppliers without VAT identification number
	U	S 1585	Deductible input tax for withdrawal of goods from a VAT warehouse
	U	F 1587	Input tax, general average rates, VAT return line 63
	U	F 1588	Acquisition tax liability
		R 1589	(reserved account)
		1590	Items in transit
		1592	Third-party funds
Other liabilities		F 1593	Allocation account for payments received on account of orders if posted via receivables account
Receivables from affiliated companies or Liabilities to affiliated companies		1594	Receivables from affiliated companies
		1595	– due within 1 year
		1596	– due after more than 1 year
Receivables from other long-term investees and investors or Liabilities to other long-term investees and investors		1597	Receivables from other long-term investees and investors
		1598	– due within 1 year
		1599	– due after more than 1 year
Trade payables or Other receivables and other assets		S 1600	Trade payables
		R 1601 -03	Trade payables
	EÜR	F 1605	Trade payables at general VAT rate (cash basis accounting)
	EÜR	F 1606	Trade payables at reduced VAT rate (cash basis accounting)
	EÜR	F 1607	Trade payables, no input tax (cash basis accounting)
	EÜR	F 1609	Contra account 1605-1607 if payables are classified by tax rates (cash basis accounting)
Trade payables or Other receivables and other assets		F 1610 -23	Trade payables, no separate receivables/payables accounting
	EÜR	F 1624	Trade payables for investments, section 4/3 EStG
Trade payables or Other receivables and other assets		F 1625	Trade payables, no separate receivables/payables accounting – due within 1 year
		F 1626	– due between 1 and 5 years

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Balance sheet / profit and lost item	Program linkage	1 Financial and Private Accounts
Trade payables or Other receivables and other assets		F 1628 – due after more than 5 years
Liabilities to affiliated companies or Receivables from affiliated companies		F 1630 Trade payables to affiliated companies
		F 1631 – due within 1 year
		F 1635 – due between 1 and 5 years
		F 1638 – due after more than 5 years
Liabilities to other long-term investees and investors or Receivables from other long-term investees and investors		F 1640 Trade payables to other long-term investees and investors
		F 1641 – due within 1 year
		F 1645 – due between 1 and 5 years
		F 1648 – due after more than 5 years
or Other receivables and other assets or		F 1650 Trade payables to shareholders/partners
		F 1651 – due within 1 year
		F 1655 – due between 1 and 5 years
		F 1658 – due after more than 5 years
Trade payables or Other receivables and other assets		1659 Contra account 1625-1658 if allocated to payables account
Liabilities on bills accepted and drawn		F 1660 Bills payable
		F 1661 – due within 1 year
		F 1662 Bills payable – due between 1 and 5 years
		F 1663 Bills payable – due after more than 5 years
		1665 Liabilities to GmbH shareholders
		1666 – due within 1 year
		1667 – due between 1 and 5 years
		1668 – due after more than 5 years
Liabilities to general partners or Receivables from general partners		1670 Liabilities to general partners
		1671 – due within 1 year
		1672 – due between 1 and 5 years
		1673 – due after more than 5 years
Liabilities to limited partners or Receivables from limited partners		1675 Liabilities to limited partners
		1676 – due within 1 year
		1677 – due between 1 and 5 years
		1678 – due after more than 5 years
Other liabilities		1691 Liabilities to project consortiums
		1695 Liabilities to silent partners
		1696 – due within 1 year
		1697 – due between 1 and 5 years
		1698 – due after more than 5 years
Other liabilities		1700 Other liabilities
		1701 – due within 1 year
		1702 – due between 1 and 5 years
		1703 – due after more than 5 years
	EÜR	1704 Other liabilities, under section 11(2) sentence 2 EStG for section 4/3 EStG
Other liabilities		1705 Loans

Balance sheet / profit and lost item	Program linkage	1 Financial and Private Accounts
Other liabilities		1706 – due within 1 year
		1707 – due between 1 and 5 years
		1708 – due after more than 5 years
Other liabilities or Other receivables and other assets		1709 Profit drawdown account of silent partners
Payments received on account of orders		1710 Payments received on account of orders (liabilities)
	U	AM 1711 Tax-paid payments received on account of orders, 7% VAT (liabilities)
		R 1712 -15 (reserved account)
		R 1716 (reserved account)
		R 1717 (reserved account)
	U	AM 1718 Tax-paid payments received on account of orders, 19% VAT (liabilities)
		1719 Payments received on account of orders – due within 1 year
		1720 – due between 1 and 5 years
		1721 – due after more than 5 years
Payments received on account of orders (deducted from assets on the face of the balance sheet)		1722 Payments received on account of orders (deducted from inventories on the face of the balance sheet)
Other liabilities or Other receivables and other assets		S 1725 VAT due in following period (sections 13 (1) no. 6, 13b (2) UStG)
Other liabilities		S 1728 VAT on electronic services taxable in another EU country
		1729 Tax payments to mini one-stop shop (MOSS) on electronic services taxable in another EU country
		1730 Credit card settlements
		1731 Consignment goods accounts
		1732 Security deposits received
		1733 – due within 1 year
		1734 – due between 1 and 5 years
		1735 – due after more than 5 years
		1736 Liabilities from taxes and levies
		1737 – due within 1 year
		1738 – due between 1 and 5 years
		1739 – due after more than 5 years
		1740 Payroll liabilities
Other liabilities or Other receivables and other assets		1741 Wage and church tax payables
		1742 Social security liabilities
		1743 – due within 1 year
		1744 – due between 1 and 5 years
		1745 – due after more than 5 years
Other liabilities		1746 Liabilities from taxes withheld (investment income tax and solidarity surcharge, church tax on investment income tax) for open distribution
		1747 Excise duties payable
		1748 Liabilities for amounts withheld from employees
		1749 Payables to tax authorities for construction withholding tax to be remitted
		1750 Liabilities from capital-forming payment arrangements
		1751 – due within 1 year
		1752 – due between 1 and 5 years

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Balance sheet / profit and lost item	Program linkage	1 Financial and Private Accounts
Other liabilities		1753 – due after more than 5 years
		1754 Tax payments to other countries
Other liabilities or Other receivables and other assets		1755 Payroll allocation
	EÜR	1756 Payroll allocation, section 11(2) EStG for section 4(3) EStG
Other liabilities		1758 Other liabilities refunds by co-operatives
Other liabilities or Other receivables and other assets		1759 Expected contributions owed to social security funds
Provisions for taxes or Other receivables and other assets		S 1760 VAT not due
	U	S 1761 VAT not due, 7%
		S 1762 VAT not due on intra-European Union supplies of goods and services subject to domestic taxation
		R 1763 (reserved account)
	U	S 1764 VAT not due on intra-European Union supplies of goods and services subject to domestic taxation, 19%
		R 1765 (reserved account)
	U	S 1766 VAT not due, 19%
Other liabilities		S 1767 VAT on supplies of goods and services taxable in another EU country
		S 1768 VAT on supplies of other goods and services/cost-plus contracts taxable in another EU country
Other liabilities or Other receivables and other assets		S 1769 VAT withdrawal of goods from a VAT warehouse
		S 1770 VAT
		S 1771 VAT, 7%
		S 1772 VAT on intra-European Union acquisitions
		R 1773 (reserved account)
		S 1774 VAT on intra-European Union acquisitions, 19%
		R 1775 (reserved account)
		S 1776 VAT, 19%
		S 1777 VAT on intra-European Union supplies of goods and services subject to domestic taxation
		S 1778 VAT on intra-European Union supplies of goods and services subject to domestic taxation, 19%
		S 1779 VAT on intra-European Union acquisitions, no input tax deduction
	U	F 1780 VAT prepayments
	U	F 1781 VAT prepayments 1/11
	U	F 1782 Back taxes, VAT return line 65
	U	F 1783 Incorrect or invalid invoiced taxes, VAT return line 69
	U	S 1784 VAT on intra-European Union acquisition of new vehicles from suppliers without VAT identification number
		S 1785 VAT under section 13b UStG
		R 1786 (reserved account)
		S 1787 VAT under section 13b UStG, 19%

Balance sheet / profit and lost item	Program linkage	1 Financial and Private Accounts
Other liabilities or Other receivables and other assets		1788 Acquisition tax deferred until
		1789 VAT, current year
		1790 VAT, previous year
		1791 VAT, earlier years
		1792 Other allocation accounts (interim accounts)
Other receivables and other assets		1793 Allocation account for prepayments if posted via payables account
Other liabilities or Other receivables and other assets		S 1794 VAT from acquisition as last purchaser in a triangular transaction
	EÜR	1795 Social security liabilities (section 4/3 EStG)
Other liabilities		1796 Issued gift tokens
		1797 Liabilities from VAT advance payments
		F 1799
Capital shares of general partners		F 1800 - 09 Private withdrawals, general, gp
		F 1810 - 19 Private taxes, gp
		F 1820 - 29 Special personal deductions, partly deductible, gp
		F 1830 - 39 Special personal deductions, fully deductible, gp
		F 1840 - 49 Non-cash benefits, donations, gp
		F 1850 - 59 Extraordinary expenses, gp
		F 1860 - 69 Cost of real estate, gp
		1869 Cost of real estate, gp (VAT key possible)
		F 1870 - 79 Income from real estate, gp
		1879 Income from real estate, gp (VAT key possible)
		F 1880 - 89 Non-cash withdrawals, gp
		F 1890 - 99 Private contributions, gp
Liabilities to limited partners or Receivables from limited partners		F 1900 - 09 Private withdrawals, general, lp
		F 1910 - 19 Private taxes, lp
		F 1920 - 29 Special personal deductions, partly deductible, lp
		F 1930 - 39 Special personal deductions, fully deductible, lp
		F 1940 - 49 Non-cash benefits, donations, lp
		F 1950 - 59 Extraordinary expenses, lp
		F 1960 - 69 Cost of real estate, lp
		F 1970 - 79 Income from real estate, lp
		F 1980 - 89 Non-cash withdrawals, lp
		F 1990 - 99 Private contributions, lp

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Balance sheet / profit and lost item	Program linkage	2 Deferral Accounts	
Other operating expenses (TC)		R 2000	(reserved account)
		R 2001	(reserved account)
	K	2004	Losses from mergers and reorganisations
		R 2005	(reserved account)
		2006	Losses from extraordinary damage
		2007	Restructuring and reorganisation costs
		2008	Losses from disposal or discontinuation of business activities, net of tax
		2010	Non-operating expenses
		2020	Prior-period expenses
	HBÜ	2090	Expenses from the application of transitional provisions
	HBÜ	2091	Expenses from the application of transitional provisions (provisions for pensions)
		R 2092	(reserved account)
	HBÜ	2094	Expenses from the application of transitional provisions (deferred taxes)
Interest and similar expenses	GK	2100	Interest and similar expenses
	GK	2102	Non-tax-deductible other incidental charges related to taxes, section 4(5b) EStG
		2103	Tax-deductible other incidental charges related to taxes
	GK	2104	Non-tax-deductible other incidental charges related to taxes
	GK	2105	Interest expenses as per Sect. 233a of the German Fiscal Code, non-deductible
	K	2106	Interest on discounting of increased corporate income tax amount section 38 KStG
	GK	2107	Interest expenses as per Sect. 233a of the German Fiscal Code, deductible
	GK	2108	Interest expenses as per Sect. 234 to 237 of the German Fiscal Code, non deductible
	GK	2109	Interest expenses to affiliated companies
	GK	2110	Interest expenses on short-term debt
	GK	2111	Interest expenses as per Sect. 234 to 237 of the German Fiscal Code, deductible
	G	2113	Non-deductible interest on long-term debt under section 4(4a) EStG (add-back)
	K	2114	Interest on shareholder loans
	GK	2115	Interest and similar expenses, sections 3 no. 40, 3c EStG/section 8b(1,4) KStG
	GK	2116	Interest and similar expenses to affiliated companies, sections 3 no. 40, 3c EStG/section 8b(1) KStG
	K	2117	Interest to shareholders with an equity interest of more than 25% or their related parties
	GK	2118	Interest on receivables and payables accounts

Balance sheet / profit and lost item	Program linkage	2 Deferral Accounts	
Interest and similar expenses	GK	2119	Interest expenses on short-term liabilities to affiliated companies
	GK	2120	Interest expense on long-term debt
	GK	2123	Amortisation of discount used for financing
	GK	2124	Amortisation of discount for financing fixed assets
	GK	2125	Interest expenses for buildings classified as operating assets
	GK	2126	Borrowing costs for fixed assets
	GK	2127	Annuities and recurrent payments
	G	2128	Interest expenses for the provision of capital by partners, section 15 EStG (corresponds to special business income)
	GK	2129	Interest expenses on long-term liabilities to affiliated companies
	GK	2130	Discount expenses
	GK	2139	Discount expenses to affiliated companies
		2140	Expenses similar to interest expenses
		2141	Loan commissions and administrative cost contributions
		2142	Interest cost included in additions to pension provisions
		2143	Interest expenses from the discounting of liabilities
		2144	Interest expenses from the discounting of provisions
		2145	Interest expenses from the discounting of provisions for pensions and similar/comparable obligations
Interest and similar expenses or Other interest and similar income	HB	2146	Interest expenses from the discounting of provisions for pensions and similar/comparable obligations for offsetting under s. 246(2) HGB
	HB	2147	Expenses from assets for offsetting in accordance with section 246(2) HGB
Interest and similar expenses	GK	2148	Interest expenses from the discounting of provisions, non-tax-deductible
		2149	Expenses similar to interest expenses to affiliated companies
Other operating expenses (TC)		2150	Currency translation losses
		2151	Currency translation losses (not s. 256a HGB)
		2166	Expenses from remeasurement of cash funds
		2170	Non-deductible input tax
		2171	Non-deductible input tax, 7%
		R 2174 -75	(reserved account)
		2176	Non-deductible input tax, 19%
Taxes on income	K	2200	Corporate income tax
Taxes on income or Taxes on income	K	2203	Corporate income tax for prior years
Taxes on income	K	2204	Corporate income tax refunds for prior years

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Balance sheet / profit and lost item	Program linkage	2 Deferral Accounts	
Taxes on income	K	2208	Solidarity surcharge
Taxes on income or Taxes on income	K	2209	Solidarity surcharge for prior years
Taxes on income	K	2210	Solidarity surcharge refunds for prior years
	GK	2213	Withholding tax on investment income, 25%
	GK	2216	Allowable solidarity surcharge on withholding tax on investment income, 25%
	GK	2218	Foreign tax on DTA income exempt from domestic taxation
	GK	2219	Credit/ deduction of foreign withholding tax
	HB GK	2250	Expenses from additions to and reversals of deferred taxes
	HB GK	2255	Income from additions to and reversals of deferred taxes
	GK	2260	Expenses from additions to provisions for taxes for tax deferral (BStBK)
	GK	2265	Income from reversal of provisions for taxes for tax deferral (BStBK)
		R 2280	(reserved account)
Taxes on income or Taxes on income	GK	2281	Backpayments and refunds of trade tax for prior years, section 4(5b) EStG
Taxes on income		R 2282	(reserved account)
	GK	2283	Income from reversal of provisions for trade tax, section 4(5b) EStG
		R 2284	(reserved account)
Other taxes		2285	Backpayments of other taxes for prior years
		2287	Refunds of other taxes for prior years
		2289	Income from reversal of provisions for other taxes
Other operating expenses (TC)		2300	Other expenses
		2307	Other regular non-operating expenses
	GK	2308	Other non-deductible expenses
		2309	Other infrequent expenses
		2310	Disposals of tangible fixed assets (net carrying amount for book loss)
		2311	Disposals of intangible fixed assets (net carrying amount for book loss)
		2312	Disposals of long-term financial assets (net carrying amount for book loss)
	GK	2313	Disposals of long-term financial assets, section 3 no. 40 EStG/section 8b(3) KStG (net carrying amount for book loss)
Other operating income (TC)		2315	Disposals of tangible fixed assets (net carrying amount for book gain)
		2316	Disposals of intangible fixed assets (net carrying amount for book gain)
		2317	Disposals of long-term financial assets (net carrying amount for book gain)
	GK	2318	Disposals of long-term financial assets, section 3 no. 40 EStG/section 8b(2) KStG (net carrying amount for book gain)

Balance sheet / profit and lost item	Program linkage	2 Deferral Accounts	
Other operating expenses (TC)		2320	Losses on disposal of fixed assets
	GK	2323	Losses on disposal of shares in corporations (long-term financial assets), section 3 no. 40 EStG/section 8b(3) KStG
		2325	Losses on disposal of current assets (excluding inventories)
	GK	2326	Losses on disposal of current assets (excluding inventories), section 3 no. 40 EStG/section 8b(3) KStG
	EÜR	2327	Disposal of current assets under section 4(3) sentence 4 EStG
	EÜR GK	2328	Disposal of current assets, section 3 no. 40 EStG/section 8b(3) KStG under section 4(3) sentence 4 EStG
Other operating expenses (TC)	SB	2339	Transfers to tax reserve under s. 4g EStG
	SB	2342	Transfers to tax reserve under s. 6b(3) EStG
	SB	2343	Transfers to tax reserve under s. 6b(10) EStG
	SB	2344	Transfers to replacement reserve under R.6.6 EStR
	SB	2345	Transfers to tax reserves
		2347	Expenses from the purchase of treasury shares
		2350	Cost of real estate, non-operating
Other taxes		2375	Land tax
Other operating expenses (TC)	GK	2380	Non-cash benefits, donations, non-tax deductible
	GK	2381	Non-cash benefits, donations for scientific and cultural purposes
	GK	2382	Non-cash benefits, donations for charitable purposes
	GK	2383	Non-cash benefits, donations for church, religious and non-profit purposes
	GK	2384	Non-cash benefits, donations to political parties
	K	2385	Non-deductible half of supervisory board remuneration
		2386	Deductible supervisory board remuneration
	GK	2387	Non-cash benefits, donations to permanent assets (capital reserves) of a non-profit foundation
		R 2388	(reserved account)
	GK	2389	Non-cash benefits, donations to permanent assets (capital reserves) of a church, religious or non-proifit foundation
	GK	2390	Non-cash benefits, donations to permanent assets (capital reserves) of a scientific, charitable or cultural foundation
		2400	Bad debt allowances (normal amount)
	U	AM 2401	Bad debt allowances, 7% VAT (normal amount)
	U	AM 2402	Bad debt allowances on tax-exempt intra-European Union supplies of goods and services (normal amount)

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Balance sheet / profit and lost item	Program linkage	2 Deferral Accounts	
Other operating expenses (TC)	U	AM 2403	Bad debt allowances on intra-European Union supplies of goods and services subject to domestic taxation, 7% VAT (normal amount)
		R 2404	(reserved account)
		R 2405	(reserved account)
	U	AM 2406	Bad debt allowances, 19% VAT (normal amount)
		R 2407	(reserved account)
	U	AM 2408	Bad debt allowances on intra-European Union supplies of goods and services subject to domestic taxation, 19% VAT (normal amount)
		R 2409	(reserved account)
Write-downs of current assets to the extent that they exceed the write-downs that are usual for the corporation		2430	Bad debt allowances (if unusually high)
	U	AM 2431	Bad debt allowances, 7% VAT (if unusually high)
		R 2432 -34	(reserved account)
		R 2435	(reserved account)
	U	AM 2436	Bad debt allowances, 19% VAT (if unusually high)
		R 2437 -38	(reserved account)
	GK	2440	Allowances on receivables from corporations classified as long-term investees (if unusually high), s. 3c EStG/ s. 8b(3) KStG
	K	2441	Allowances on receivables from shareholders and related parties (if unusually high), s. 8b(3) KStG
Other operating expenses (TC)		2450	Transfers to global valuation allowance on receivables
		2451	Transfer to specific valuation allowance on receivables
Transfers to reserve for shares in a parent or majority investor		2480	Transfers to reserve for shares in a parent or majority investor
Appropriation to other revenue reserves		F 2481	Appropriation to collectively held reserves (with breakdown for statement of changes in capital account)
		2485	Transfers to other revenue reserves (co-operatives)
Cost of loss absorption (parent)	GK	2490	Cost of loss absorption
Profit transferred on the basis of profit pooling, profit and loss transfer, or partial profit transfer agreements		2492	Profit transferred on the basis of a profit pooling agreement
Profit transferred on the basis of profit pooling, profit and loss transfer, or partial profit transfer agreements or Loss transfer	GK	2493	Transferred profit shares (debit balance) / balanced shares of loss (credit balance) of silent partnership, section 8 GewStG

Balance sheet / profit and lost item	Program linkage	2 Deferral Accounts	
Profit transferred on the basis of profit pooling, profit and loss transfer, or partial profit transfer agreements	K	2494	Profit transferred on the basis of a profit and loss transfer or partial profit transfer agreement
Appropriation to capital reserves under the rules governing simplified capital decreases		2495	Appropriation to capital reserves under the rules governing simplified capital decreases
Appropriation to legal reserve		2496	Appropriation to legal reserve
Appropriation to reserves provided for by the articles of association		2497	Appropriation to reserves provided for by the articles of association
Transfers to reserve for shares in a parent or majority investor		2498	Transfers to special reserves for capitalised own shares
Appropriation to other revenue reserves		2499	Appropriation to other revenue reserves
Other operating income (TC)		R 2500	(reserved account)
		R 2501	(reserved account)
	K	2504	Gains from mergers and reorganisations
		R 2505	(reserved account)
		R 2506	(reserved account)
		R 2507	(reserved account)
		2508	Gain on disposal or discontinuation of business activities, net of tax
		2510	Non-operating income
		2520	Prior - period income
	HBÜ	2590	Income from the application of transitional provisions
		R 2591	(reserved account)
		R 2592	(reserved account)
		R 2593	(reserved account)
	HBÜ	2594	Income from the application of transitional provisions (deferred taxes)
Income from long-term equity investments		2600	Income from long-term equity investments
	GK	2603	Income from investments in partnerships (affiliated companies), s. 9 GewStG or s. 18 EStG
	GK	2615	Income from shares in corporations (long-term equity investments), s. 3 no. 40 EStG/ s. 8b(1) KStG
	GK	2616	Income from shares in corporations (affiliated companies), s. 3 no. 40 EStG/ s. 8b(1) KStG
	GK	2618	Profit shares from industrial or self-employed partnerships, s. 9 GewStG or s. 18 EStG
		2619	Income from long-term equity investments in affiliated companies
Income from other securities and long-term loans		2620	Income from other securities and long-term loans
		2621	Income from long-term loans

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Balance sheet / profit and lost item	Program linkage	2 Deferral Accounts
Income from other securities and long-term loans		2622 Income from long-term loans to affiliated companies
		2623 Income from shares in partnerships (long-term financial assets)
	GK	2625 Income from shares in corporations (long-term equity investments), s. 3 no. 40 EStG/ s. 8b(1,4) KStG
	GK	2626 Income from shares in corporations (affiliated companies), s. 3 no. 40 EStG/ s. 8b(1) KStG
		2640 Interest and dividend income
		2641 Compensation payments received as an outside shareholder
		2646 Income from shares in partnerships (affiliated companies)
		2647 Income from other long-term securities of corporations (affiliated companies)
		2648 Income from other long-term securities of partnerships (affiliated companies)
		2649 Income from other securities and long-term loans, from affiliated companies
Other interest and similar income		2650 Other interest and similar income
		R 2652 (reserved account)
	GK	2653 Interest income s. 233a AO, s. 4(5b) EStG, tax-exempt
		2654 Income from other securities and short-term loans
	GK	2655 Income from shares in corporations (current assets), s. 3 no. 40 EStG/ s. 8b(1,4) KStG
	GK	2656 Income from shares in corporations (affiliated companies), s. 3 no. 40 EStG/ s. 8b(1) KStG
		2657 Interest income s. 233a AO, taxable
	K	2658 Interest income s. 233a AO, tax-exempt (Schedule A KSt)
		2659 Other interest and similar income from affiliated companies
Other operating income (TC)		2660 Currency translation gains
		2661 Currency translation gains (not s. 256a HGB)
		2666 Income from remeasurement of cash funds
Other interest and similar income		2670 Discounts received
		2679 Discounts received from affiliated companies
		2680 Income similar to interest income
	GK	2682 Tax-exempt interest income from discounting of provisions
		2683 Interest income from the discounting of liabilities
		2684 Interest income from the discounting of provisions

Balance sheet / profit and lost item	Program linkage	2 Deferral Accounts
Other interest and similar income		2685 Interest income from the discounting of provisions for pensions and similar/comparable obligations
Other interest and similar income or Interest and similar expenses	HB	2686 Interest income from the discounting of provisions for pensions and similar/comparable obligations for offsetting under s. 246(2) HGB
	HB	2687 Income from assets for offsetting in accordance with section 246(2) HGB
Other interest and similar income	K	2688 Interest income from early repayment of increased corporate income tax amount, section 38 KStG
		2689 Income similar to interest income from affiliated companies
Other operating income (TC)		2700 Other income
		2705 Other regular operating income
		2707 Other regular non-operating income
		2709 Other infrequent income
		2710 Income from reversal of write-downs of tangible fixed assets
		2711 Income from reversal of write-downs of intangible fixed assets
		2712 Income from reversal of write-downs of long-term financial assets
	GK	2713 Income from reversal of write-downs of long-term financial assets, section 3 no. 40 EStG/section 8b(3) sentence 8 KStG
	GK	2714 Income from reversal of write-downs, section 3 no. 40 EStG/section 8b(2) KStG
		2715 Income from reversal of write-downs of current assets excluding inventories
	GK	2716 Income from reversal of write-downs of current assets, section 3 no. 40 EStG/section 8b(3) sentence 8 KStG
		2720 Income from disposal of fixed assets
	GK	2723 Income from disposal of shares in corporations (long-term financial assets), section 3 no. 40 EStG/section 8b(2) KStG
		2725 Income from disposal of current assets (excluding inventories)
	GK	2726 Income from disposal of current assets (excluding inventories), section 3 no. 40 EStG/section 8b(2) KStG
		2727 Income from reversal of tax reserve under s. 6b(3) EStG
		2728 Income from reversal of tax reserve under s. 6b(10) EStG
	SB	2729 Income from reversal of replacement reserve under R.6.6 EStR
		2730 Income from reduction in global valuation allowances on receivables

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Balance sheet / profit and lost item	Program linkage	2 Deferral Accounts	
Other operating income (TC)		2731	Income from reduction in specific valuation allowances on receivables
		2732	Income from recoveries of receivables previously written off
		2735	Income from reversal of provisions
		2736	Income from remission of liabilities
	SB	2737	Income from reversal of tax reserve under s. 4g EStG
	SB	2738	Income from reversal of tax reserves under s. 52(16) EStG
	SB	2739	Income from reversal of tax reserves (investment reserves under s. 7g(2) EStG)
		2740	Income from reversal of tax reserve
	SB	2741	Income from reversal of accelerated tax depreciation
		2742	Insurance recoveries and compensation payments
		2743	Investment subsidies (taxable)
	GK	2744	Investment grants (tax-exempt)
Income from capital decrease	K	2745	Income from capital decrease
Other operating income (TC)	GK	2746	Tax-exempt income from reversal of tax reserves
	GK	2747	Other tax-exempt operating income
		2749	Refunds Act on Reimbursement of Employers' Expenses (AAG)
Sales		2750	Income from real estate
	U	AM 2751	Rental and lease income, VAT-exempt s. 4 no. 12 UStG
	U	AM 2752	Rental and lease income, 19% VAT
		R 2753 -54	(reserved account)
Other operating income (TC)		2760	Income from capitalisation of assets acquired free of charge
		2762	Reimbursements, refunds and credit entries relating to prior periods
Sales		2764	Income from administrative expense allocations
Loss transfer	K	2790	Income from loss absorption
Income from profits received under profit pooling, profit and loss transfer, or partial profit transfer agreements (parent)		2792	Income from profits received under a profit pooling agreement
	GK	2794	Income from profits received under a profit and loss transfer or partial profit transfer agreement
Withdrawals from capital reserves		2795	Withdrawals from capital reserves
Withdrawals from revenue reserves, of which from legal reserve		2796	Withdrawals from legal reserve
Withdrawals from reserves provided for by the articles of association		2797	Withdrawals from reserves provided for by the articles of association

Balance sheet / profit and lost item	Program linkage	2 Deferral Accounts	
Withdrawals from reserve for shares in a parent or majority investor		2798	Withdrawals from special reserves for capitalised own shares
Withdrawals from other revenue reserves		2799	Withdrawals from other revenue reserves
Withdrawals from reserve for shares in a parent or majority investor		2840	Withdrawals from reserve for shares in a parent or majority investor
Withdrawals from other revenue reserves		F 2841	Withdrawals from collectively held reserves (with breakdown for statement of changes in capital account)
		2850	Withdrawals from other revenue reserves (co-operatives)
Retained profits or accumulated losses brought forward		2860	Retained profits brought forward after appropriation of net profit
		F 2865	Retained profits brought forward after appropriation of net profit (with breakdown for statement of changes in capital accounts)
		F 2867	Accumulated losses brought forward after appropriation of net profit (with breakdown for statement of changes in capital accounts)
		2868	Accumulated losses brought forward after appropriation of net profit
Carried forward		2869	Balance carried forward (income statement)
Advance distribution/distribution resolved for the financial year		2870	Advance distribution
Other operating expenses (TC)		2890	Allocated imputed business owner's remuneration
		2891	Allocated imputed rental and lease payments
		2892	Allocated imputed interest
		2893	Allocated imputed depreciation, amortisation and write-downs
		2894	Allocated imputed business risks
		2895	Allocated imputed wages for non-compensated employees
		R 2900	(reserved account)

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Balance sheet / profit and lost item	Program linkage	3 Incoming goods and inventories	
Cost of raw materials, consumables and supplies, and of purchased merchandise		3000	Raw materials, consumables and supplies
		AV 3010 -19	Cost of raw materials, consumables and supplies, 7% input tax
		R 3020 -29	(reserved account)
		AV 3030 -39	Cost of raw materials, consumables and supplies, 19% input tax
		R 3040 -59	(reserved account)
	U	AV 3060	Cost of raw materials, consumables and supplies, intra-European Union acquisitions, 7% input tax and 7% VAT
		R 3061	(reserved account)
	U	AV 3062 -63	Cost of raw materials, consumables and supplies, intra-European Union acquisitions, 19% input tax and 19% VAT
		R 3064 -65	(reserved account)
	U	AV 3066	Cost of raw materials, consumables and supplies, intra-European Union acquisitions, no input tax and 7% VAT
	U	AV 3067	Cost of raw materials, consumables and supplies, intra-European Union acquisitions, no input tax and 19% VAT
		R 3068 -69	(reserved account)
		AV 3070	Cost of raw materials, consumables and supplies, 5.5% input tax
		AV 3071	Cost of raw materials, consumables and supplies, 10.7% input tax
		R 3072 -74	(reserved account)
	U	AV 3075	Cost of raw materials, consumables and supplies from a VAT warehouse, s. 13a UStG, 7% input tax and 7% VAT
	U	AV 3076	Cost of raw materials, consumables and supplies from a VAT warehouse, s. 13a UStG, 19% input tax and 19% VAT
		R 3077 -88	(reserved account)
	U	AV 3089	Cost of raw materials, consumables and supplies as last purchaser in a triangular transaction, 19% input tax and 19% VAT
		3090	Fuels (production)
		AV 3091	Fuels (production), 7% input tax
		AV 3092	Fuels (production), 19% input tax
		R 3093 -98	(reserved account)

Balance sheet / profit and lost item	Program linkage	3 Incoming goods and inventories	
Cost of purchased services		3100	Purchased services
		AV 3106	Purchased services, 19% input tax
		R 3107	(reserved account)
		AV 3108	Purchased services, 7 % input tax
		3109	Purchased services, no input tax
	U	AV 3110	Construction services supplied by domestic contractor, 7% input tax and 7% VAT
		R 3111 -12	(reserved account)
	U	AV 3113	Other services supplied by a contractor in another EU country, 7% input tax and 7% VAT
		R 3114	(reserved account)
	U	AV 3115	Services supplied by foreign contractor, 7% input tax and 7% VAT
		R 3116 -19	(reserved account)
	U	AV 3120 -21	Construction services supplied by domestic contractor, 19% input tax and 19% VAT
		R 3122	(reserved account)
	U	AV 3123	Other services supplied by a contractor in another EU country, 19% input tax and 19% VAT
		R 3124	(reserved account)
	U	AV 3125 -26	Services supplied by foreign contractor, 19% input tax and 19% VAT
		R 3127 -29	(reserved account)
	U	AV 3130	Construction services supplied by domestic contractor, no input tax, 7% VAT
		R 3131 -32	(reserved account)
	U	AV 3133	Other services supplied by a contractor in another EU country, no input tax and 7% VAT
		R 3134	(reserved account)
	U	AV 3135	Services supplied by foreign contractor, no input tax, 7% VAT
		R 3136 -39	(reserved account)
	U	AV 3140 -41	Construction services supplied by domestic contractor, no input tax, 19% VAT
		R 3142	(reserved account)
	U	AV 3143	Other services supplied by a contractor in another EU country, no input tax and 19% VAT
		R 3144	(reserved account)
	U	AV 3145 -46	Services supplied by foreign contractor, no input tax, 19% VAT
		R 3147 -49	(reserved account)
		S/AV 3150	Cash discounts received on services for which recipient bears tax liability under section 13b UStG

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Balance sheet / profit and lost item	Program linkage	3 Incoming goods and inventories	
Cost of purchased services	U	S/AV 3151	Cash discounts received on services for which recipient bears tax liability under section 13b UStG, 19% input tax and 19% VAT
		R 3152	(reserved account)
		S/AV 3153	Cash discounts received on services for which recipient bears tax liability under section 13b UStG, no input tax, with VAT
	U	S/AV 3154	Cash discounts received on services for which recipient bears tax liability under section 13b UStG, no input tax, 19% VAT
		R 3155 -59	(reserved account)
		3160	Services under s. 13b UStG, with input tax deduction
		3165	Services under s. 13b UStG, without input tax deduction
	GK	3170	Purchased services (rent/lease for movable property)
	GK	3175	Purchased services (rent/lease for immovable property)
	GK	3180	Purchased services (recompense for rights and licences)
	G	3185	Purchased services (remuneration for rental and lease of assets - corresponds to special business income)
Cost of raw materials, consumables and supplies, and of purchased merchandise		3200	Cost of merchandise
		AV 3300 -09	Cost of merchandise, 7% input tax
		R 3310 -48	(reserved account)
		3349	Cost of merchandise without input tax deduction
		AV 3400 -09	Cost of merchandise, 19% input tax
		R 3410 -19	(reserved account)
	U	AV 3420 -24	Intra-European Union acquisitions, 7% input tax and 7% VAT
	U	AV 3425 -29	Intra-European Union acquisitions, 19% input tax and 19% VAT
	U	AV 3430	Intra-European Union acquisitions, no input tax and 7% VAT
		R 3431 -34	(reserved account)
	U	AV 3435	Intra-European Union acquisitions, no input tax and 19% VAT
		R 3436 -39	(reserved account)
	U	AV 3440	Intra-European Union acquisition of new vehicles from supplier without VAT identification number, 19% input tax and 19% VAT
		R 3441 -49	(reserved account)

Balance sheet / profit and lost item	Program linkage	3 Incoming goods and inventories	
Cost of raw materials, consumables and supplies, and of purchased merchandise		R 3500 -04	(reserved account)
		AV 3505 -09	Cost of merchandise, 5.5% input tax
		R 3510 -39	(reserved account)
		AV 3540 -49	Cost of merchandise, 10.7% input tax
	U	AV 3550	Tax-exempt intra-European Union acquisitions
		3551	Cost of merchandise in a third country, taxable
		3552	Acquisition by 1st purchaser in a triangular transaction
	U	AV 3553	Purchase of merchandise as last purchaser in a triangular transaction, 19% input tax and 19% VAT
		R 3554 -57	(reserved account)
		3558	Cost of merchandise in another EU country, taxable
		3559	Tax-exempt imports
	U	AV 3560	Merchandise from a VAT warehouse, section 13a UStG, 7% input tax and 7% VAT
		R 3561 -64	(reserved account)
	U	AV 3565	Merchandise from a VAT warehouse, section 13a UStG, 19% input tax and 19% VAT
		R 3566 -69	(reserved account)
		3600 -09	Non-deductible input tax
		3610 -19	Non-deductible input tax, 7%
		R 3620 -29	(reserved account)
		R 3650 -59	(reserved account)
		3660 -69	Non-deductible input tax, 19%
		3700	Trade discounts
		3701	Trade discounts on cost of raw materials, consumables and supplies
		AV 3710 -11	Trade discounts, 7% input tax
		R 3712 -13	(reserved account)
		AV 3714	Trade discounts on cost of raw materials, consumables and supplies, 7% input tax
		AV 3715	Trade discounts on cost of raw materials, consumables and supplies, 19% input tax
		R 3716	(reserved account)
	U	AV 3717	Trade discounts on cost of raw materials, consumables and supplies, intra-EU acquisitions, 7% input tax and 7% VAT
	U	AV 3718	Trade discounts on cost of raw materials, consumables and supplies, intra-EU acquisitions, 19% input tax and 19% VAT
		R 3719	(reserved account)

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Balance sheet / profit and lost item	Program linkage	3 Incoming goods and inventories	
Cost of raw materials, consumables and supplies, and of purchased merchandise		AV 3720 -21	Trade discounts, 19% input tax
		R 3722	(reserved account)
		R 3723	(reserved account)
	U	AV 3724	Trade discounts on intra-European Union acquisitions, 7% input tax and 7% VAT
	U	AV 3725	Trade discounts on intra-European Union acquisitions, 19% input tax and 19% VAT
		R 3726	(reserved account)
		R 3727 -29	(reserved account)
		S/AV 3730	Cash discounts received
		S/AV 3731	Cash discounts received, 7% input tax
		R 3732	(reserved account)
		S/AV 3733	Cash discounts received on cost of raw materials, consumables and supplies
		S/AV 3734	Cash discounts received on cost of raw materials, consumables and supplies, 7% input tax
		R 3735	(reserved account)
		S/AV 3736	Cash discounts received, 19% input tax
		R 3737	(reserved account)
		S/AV 3738	Cash discounts received on cost of raw materials, consumables and supplies, 19% input tax
		R 3739 -40	(reserved account)
	U	S/AV 3741	Cash discounts received on cost of raw materials, consumables and supplies, taxable intra-European Union acquisitions, 19% input tax and 19% VAT
		R 3742	(reserved account)
	U	S/AV 3743	Cash discounts received on cost of raw materials, consumables and supplies, taxable intra-European Union acquisitions, 7% input tax and 7% VAT
		S/AV 3744	Cash discounts received on raw materials, consumables and supplies, taxable intra-European Union acquisitions
		S/AV 3745	Cash discounts received on taxable intra-European Union acquisitions
	U	S/AV 3746	Cash discounts received on taxable intra-European Union acquisitions, 7% input tax and 7% VAT
		R 3747	(reserved account)
	U	S/AV 3748	Cash discounts received on taxable intra-European Union acquisitions, 19% input tax and 19% VAT
		R 3749	(reserved account)
		AV 3750 -51	Volume discounts received, 7% input tax
		R 3752	(reserved account)

Balance sheet / profit and lost item	Program linkage	3 Incoming goods and inventories	
Cost of raw materials, consumables and supplies, and of purchased merchandise		3753	Volume discounts received on cost of raw materials, consumables and supplies
		AV 3754	Volume discounts received on cost of raw materials, consumables and supplies, 7% input tax
		AV 3755	Volume discounts received on cost of raw materials, consumables and supplies, 19% input tax
		R 3756 -59	(reserved account)
		AV 3760 -61	Volume discounts received, 19% input tax
		R 3762 -68	(reserved account)
		3769	Volume discounts received
		3770	Rebates received
		AV 3780 -81	Rebates received, 7% input tax
		R 3782	(reserved account)
		3783	Rebates received on cost of raw materials, consumables and supplies
		AV 3784	Rebates received on cost of raw materials, consumables and supplies, 7% input tax
		AV 3785	Rebates received on cost of raw materials, consumables and supplies, 19% input tax
		R 3786 -87	(reserved account)
		S/AV 3788	Cash discounts received on cost of raw materials, consumables and supplies, 10.7% input tax
		R 3789	(reserved account)
		AV 3790 -91	Rebates received, 19% input tax
	U	AV 3792	Cash discounts received on cost of raw materials, consumables and supplies as last purchaser in a triangular transaction, 19% input tax and 19% VAT
	U	AV 3793	Cash discounts received on purchase of merchandise as last purchaser in a triangular transaction, 19% input tax and 19% VAT
		S/AV 3794	Cash discounts received, 5.5% input tax
		R 3795	(reserved account)
		S/AV 3796	Cash discounts received, 10.7% input tax
		R 3797	(reserved account)
		S/AV 3798	Cash discounts received on cost of raw materials, consumables and supplies, 5.5% input tax
		R 3799	(reserved account)
		3800	Delivery costs
		3830	Empties
		3850	Customs and import duties
		3950 -54	Changes in inventories of purchased merchandise

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Balance sheet / profit and lost item	Program linkage	3 Incoming goods and inventories	Balance sheet / profit and lost item	Program linkage	3 Incoming goods and inventories
Cost of raw materials, consumables and supplies, and of purchased merchandise		3955 -59 Changes in inventories of raw materials, consumables and supplies			
		3960 -69 Changes in inventories of raw materials, consumables and supplies, and of purchased merchandise			
Raw materials, consumables and supplies		3970 -79 Inventories of raw materials, consumables and supplies			
Finished goods and merchandise		3980 -89 Merchandise inventories			
Cost of raw materials, consumables and supplies, and of purchased merchandise		3990 -99 Allocated material costs (contra account 4000-99)			

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Balance sheet / profit and lost item	Program linkage	4 Operating expenses
Cost of raw materials, consumables and supplies, and of purchased merchandise		4000 -99 Cost of raw materials, consumables and supplies, and of purchased merchandise
Wages and salaries		4100 Wages and salaries
		4110 Wages
		4120 Salaries
		4124 Managing director salaries of shareholders of limited liability company (GmbH)
		4125 Salaries of spouses
	K	4126 Management bonuses paid to shareholder managers
		4127 Managing director salaries
	G	4128 Remuneration of salaried partners, section 15 EStG (corresponds to special business income)
	K	4129 Management bonuses paid to employees
Social security, post-employment and other employee benefit costs		4130 Statutory social security expenses
	G	4137 Statutory social security expenses for salaried partners, section 15 EStG (corresponds to special business income)
		4138 Contributions to occupational health and safety agency
Other operating expenses (TC)		4139 Disabled persons equalisation levy
Social security, post-employment and other employee benefit costs		4140 Voluntary social benefits not subject to wage tax
		4141 Other social security costs
		4144 Social security contributions for marginal part-time workers
Wages and salaries		4145 Voluntary social benefits subject to wage tax
		4146 Voluntary non-cash benefits provided to marginal part-time workers
		4147 Voluntary non-cash benefits provided to shareholder managers
	G	4148 Voluntary non-cash benefits provided to salaried partners, section 15 EStG (corresponds to special business income)
		4149 Flat-rate tax on other benefits (e.g. travel allowances)
		4150 Sick pay supplements
		4151 Non-cash benefits and services provided to marginal part-time workers
		4152 Non-cash benefits and services provided to employees
		4153 Non-cash benefits and services provided to shareholder managers
	G	4154 Non-cash benefits and services provided to salaried partners, section 15 EStG (corresponds to special business income)
		4155 Employment agency subsidies (credit balances)
Wages and salaries		4156 Expenses from change in provisions for vacation pay
		4157 Expenses from change in provisions for vacation pay for shareholder-managers
	G	4158 Expenses from change in provisions for vacation pay for salaried partners, section 15 EStG (corresponds to special business income)
		4159 Expenses from change in provisions for vacation pay for marginal part-time workers
Social security, post-employment and other employee benefit costs		4160 Pension funds
		4165 Cost of old age pensions
		4166 Post-employment benefit costs for shareholder managers
		4167 Flat-rate tax on other benefits (e.g. direct insurance policies)
	G	4168 Cost of old-age pensions of salaried partners, section 15 EStG (corresponds to special business income)
		4169 Employee benefit expenses
Wages and salaries		4170 Capital-forming payments
		4175 Travel expense reimbursement – home/workplace
		4180 Tips
		4190 Casual labour wages
		4194 Flat-rate taxes for marginal part-time workers
		4195 Wages for marginal part-time work
		4196 Flat-rate taxes for shareholder managers
	G	4197 Flat-rate taxes for salaried partners, section 15 EStG (corresponds to special business income)
		4198 Flat-rate taxes for employees
		4199 Flat-rate tax on casual labour wages
Other operating expenses (TC)		4200 Occupancy costs
	GK	4210 Rent (immovable property)
	GK	4211 Expenses for rented or leased immovable property that must be added back under trade tax law
		4212 Rent/expenses for maintaining two residences (business owner)
	GK	4215 Leases (immovable property)
	G	4219 Remuneration of partners for rental of their immovable property, section 15 EStG (corresponds to special business income)
	GK	4220 Real property leases (immovable property)
	K	4222 Remuneration of partners for rental and lease of their immovable property
		4228 Incidental rental and lease expenses, not added back for trade tax purposes

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Balance sheet / profit and lost item	Program linkage	4 Operating expenses	
Other operating expenses (TC)	G	4229	Remuneration of partners for lease of their immovable property, section 15 EStG (corresponds to special business income)
		4230	Heating
		4240	Gas, electricity, water
		4250	Cleaning
		4260	Maintenance of operating premises
		4270	Levies for real property used for operating purposes
		4280	Other occupancy costs
		4288	Costs of home office (deductible portion)
	G	4289	Costs of home office (non-deductible portion)
		4290	Cost of real estate, operating
		4300	Non-deductible input tax
		4301	Non-deductible input tax, 7%
		R 4304 -05	(reserved account)
		4306	Non-deductible input tax, 19%
Taxes on income	GK	4320	Trade tax
Other taxes		4340	Other taxes
		4350	Excise taxes (other taxes)
		4355	Eco tax
Other operating expenses (TC)		4360	Insurance premiums
		4366	Building insurance
		4370	Net insurance premium for future pension benefit liability
		4380	Contributions
		4390	Other levies
		4396	Tax-deductible late filing penalties and administrative fines
	GK	4397	Non-tax deductible late filing penalties and administrative fines
		4400 -99	(free text)
		4500	Vehicle expenses
Other taxes		4510	Motor vehicle tax
Other operating expenses (TC)		4520	Motor vehicle insurance
		4530	Current motor vehicle operating costs
		4540	Motor vehicle repairs
	GK	4550	Garage rent
		4560	Road tolls
	GK	4570	Operating leases (motor vehicles)
		4580	Other motor vehicle expenses
		4590	Motor vehicle expenses for private vehicles used for business purposes
		4595	Third-party vehicle expenses
		4600	Advertising costs
		4605	Giveaways
		4630	Gifts, deductible, without s. 37b EStG
		4631	Non-cash benefits to third parties, deductible, s. 37b EStG
		4632	Flat-rate taxes on gifts and non-cash benefits, deductible
	GK	4635	Gifts, non-deductible, without s. 37b EStG
Other operating expenses (TC)	GK	4636	Gifts, non-deductible, with s. 37b EStG
	GK	4637	Flat-rate taxes on non-cash benefits and gifts, non-deductible
		4638	Gifts used exclusively for operating purposes
		4639	Non-cash benefits, with s. 37b EStG
		4640	Corporate hospitality expenses
		4650	Entertainment expenses
		4651	Other business expenses with limited deductibility (deductible portion)
	GK	4652	Other business expenses with limited deductibility (non-deductible portion)
		4653	Small gifts
	GK	4654	Non-deductible entertainment expenses
	GK	4655	Non-deductible business expenses from advertising and corporate hospitality expenses
		4660	Employee travel expenses
		4663	Employee travel expenses, cost of travel
		4664	Employee travel expenses, additional subsistence costs
		4666	Employee travel expenses, accommodation costs
		R 4667	(reserved account)
		4668	Employee mileage reimbursement
		4670	Business owner travel expenses
	G	4672	Business owner travel expenses (non-deductible portion)
		4673	Business owner travel expenses, cost of travel
		4674	Business owner travel expenses, additional subsistence costs
		R 4675	(reserved account)
		4676	Business owner travel expenses, accommodation costs and incidental travel expenses
		R 4677	(reserved account)
		4678	Travel between home and workplace and travel to family home (deductible portion)
	G	4679	Travel between home and workplace and travel to family home (non-deductible portion)
		4680	Travel between home and workplace and travel to family home (credit balance)
		4681	Additional subsistence expenses in connection with maintaining two residences (business owner)
		R 4685	(reserved account)
		4700	Selling and distribution expenses
		4710	Packaging materials
		4730	Outgoing freight
		4750	Transport insurance
		4760	Selling commissions
		4780	Third-party services (distribution)

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Balance sheet / profit and lost item	Program linkage	4 Operating expenses
Other operating expenses (TC)		4790 Warranty expenses
		4800 Repairs and maintenance of technical equipment and machinery
		4801 Building repairs and maintenance
		4805 Repairs and maintenance of other equipment, operating and office equipment
		4806 Hardware and software maintenance expenses
		4808 Addition to provision for internal expenses
		4809 Other repairs and maintenance
	GK	4810 Operating leases movable assets for technical equipment and machinery
Amortisation and write-downs of intangible fixed assets and depreciation and write-downs of tangible fixed assets		4815 Finance leases
		R 4820 (reserved account)
		4822 Amortisation of intangible fixed assets
	HB	4823 Amortisation of internally generated intangible fixed assets
		4824 Goodwill amortisation and write-downs
		4825 Goodwill write-downs
		4826 Write-downs of intangible fixed assets
	HB	4827 Write-downs of internally generated intangible fixed assets
		4830 Depreciation of tangible fixed assets (excluding depreciation of motor vehicles and buildings)
		4831 Depreciation of buildings
		4832 Depreciation of motor vehicles
		4833 Depreciation of share of building attributable to home office
		4840 Write-downs of tangible fixed assets
		4841 Write-downs for extraordinary technical and economic wear and tear of buildings
		4842 Write-downs for extraordinary technical and economic wear and tear of motor vehicles
		4843 Write-downs for extraordinary technical and economic wear and tear of other assets
	SB	4850 Write-downs of tangible fixed assets due to special tax rules
	SB	4851 Accelerated tax depreciation, s. 7g(5) EStG (excluding motor vehicles)
	SB	4852 Accelerated tax depreciation, s. 7g(5) EStG (motor vehicles)
	SB	4853 Reduction in cost in accordance with section 7g(2) EStG (excl. motor vehicles)
	SB	4854 Reduction in cost in accordance with section 7g(2) EStG (for motor vehicles)

Balance sheet / profit and lost item	Program linkage	4 Operating expenses
Amortisation and write-downs of intangible fixed assets and depreciation and write-downs of tangible fixed assets		4855 Immediate write-off of low-value assets
		4860 Depreciation and amortisation of capitalised low-value assets
		4862 Write-downs of assets (collective item)
		4865 Write-downs of capitalised low-value assets
Write-downs of long-term financial assets and securities classified as current assets	HB	4866 Write-downs of long-term financial assets (not permanent)
		4870 Write-downs of long-term financial assets (permanent)
	GK	4871 Write-downs of long-term financial assets, s. 3 no. 40 EStG/ s. 8b(3) KStG (permanent)
	GK	4872 Expenses due to share of loss of industrial and independent partnerships, s. 8 GewStG or s. 18 EStG 8)
	SB GK	4873 Write-downs of long-term financial assets due to section 6b EStG reserve, section 3 no. 40 EStG/section 8b(3) KStG
	SB	4874 Write-downs of long-term financial assets due to section 6b EStG reserve
		4875 Write-downs of securities classified as current assets
	GK	4876 Write-downs of securities classified as current assets, section 3 no. 40 EStG/section 8b(3) KStG
		4877 Write-downs of long-term financial assets - affiliated companies
		4878 Write-downs of securities classified as current assets - affiliated companies
Write-downs of current assets to the extent that they exceed the write-downs that are usual for the corporation		4880 Write-downs of other current assets (if unusually high)
		4882 Write-downs of current assets due to tax rules (unusually high)
Other operating expenses (TC)		4886 Write-downs of current assets excluding inventories and securities classified as current assets (normal amount)
		4887 Write-downs of current assets due to tax reasons, excluding inventories and securities classified as current assets (normal amount)
Write-downs of current assets to the extent that they exceed the write-downs that are usual for the corporation		4892 Write-downs of raw materials, consumables and supplies/merchandise (if unusually high)
		4893 Write-downs of finished goods and work in progress (if unusually high)

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Balance sheet / profit and lost item	Program linkage	4 Operating expenses	Balance sheet / profit and lost item	Program linkage	4 Operating expenses
Other operating expenses (TC)		4900 Other operating expenses	Other operating expenses (TC)		4995 Imputed wages for non-compensated employees
		4902 Interim account for expenses in another country for which input tax reimbursement is possible			4996 Cost of sales
		4905 Other regular operating expenses			4997 Administrative expenses
		4909 Purchased services/third-party services			4998 Selling expenses
		4910 Postage			4999 Contra account 4996-4998
		4920 Telephone			
		4925 Fax and Internet costs			
		4930 Office supplies			
		4940 Newspapers, books (specialist literature)			
		4945 Training costs			
		4946 Voluntary social benefits			
	G	4948 Remuneration of partners, section 15 EStG (corresponds to special business income)			
	G	4949 Liability compensation paid to partners, section 15 EStG (corresponds to special business income)			
		4950 Legal and consulting costs			
		4955 Bookkeeping costs			
		4957 Period-end closing and audit costs			
	K	4958 Remuneration paid to shareholders for rental or lease of their movable property			
	G	4959 Remuneration paid to partners for rental or lease of their movable property, section 15 EStG (corresponds to special business income)			
	GK	4960 Rent of fixtures and fittings (movable assets)			
	GK	4961 Leases (movable assets)			
	GK	4963 Expenses for rented or leased movable assets that must be added back under trade tax law			
	GK	4964 Expenses for temporary transfer of rights (licences, concessions)			
	GK	4965 Operating leases movable assets for operating and office equipment			
		4969 Environmental remediation and waste disposal expenses			
		4970 Incidental monetary transaction costs			
	GK	4975 Expenses from shares in corporations, sections 3 no. 40, 3c EStG/section 8b(1,4) KStG			
	GK	4976 Costs to sell, section 3 no. 40 EStG/section 8b(2) KStG			
		4980 Operating supplies			
		4984 Refunds by co-operatives to members			
		4985 Tools and minor equipment			
		4990 Imputed business owner's remuneration			
		4991 Imputed rent/leasing expenses			
		4992 Imputed interest			
		4993 Imputed depreciation, amortisation and write-downs			
		4994 Imputed business risks			

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Balance sheet / profit and lost item	Program linkage	5	Balance sheet / profit and lost item	Program linkage	5
Other operating expenses (TC)		5000 (free text) -99			

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Balance sheet / profit and lost item	Program linkage	6	Balance sheet / profit and lost item	Program linkage	6
Other operating expenses (TC)		6000 (free text) -99			

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Balance sheet / profit and lost item	Program linkage	7 Inventory	Balance sheet / profit and lost item	Program linkage	7 Inventory
Work in progress		7000 Work in progress (inventories) 7050 Unfinished goods (inventories) 7080 Services in progress			
Construction contracts in progress		7090 Construction contracts in progress			
Orders in progress		7095 Orders in progress			
Finished goods and merchandise		7100 Finished goods and merchandise (inventories) 7110 Finished goods (inventories) 7140-99 Merchandise (inventories)			

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Balance sheet / profit and lost item	Program linkage	8 Revenues	
Sales		8000 -99	(free text)
	U	AM 8100 -04	Tax-exempt sales, section 4 no. 8 ff. UStG
	U	AM 8105	Tax-exempt sales under section 4 no. 12 UStG (rental and leasing)
	U	AM 8110	Other tax-exempt sales, domestic
	U	AM 8120	Tax-exempt sales, section 4 no. 1a UStG
	U	AM 8125	Tax-exempt intra-European Union deliveries, section 4 no. 1b UStG
		R 8128	(reserved account)
	U	AM 8130	Deliveries by first purchaser in triangular transactions (EU), section 25 b(2) UStG
	U	AM 8135	Tax-exempt intra-European Union deliveries of new vehicles to purchasers without VAT identification number
	U	AM 8140	Tax-exempt offshore sales, etc.
	U	AM 8150	Other tax-exempt sales (e.g. section 4 nos. 2-7 UStG)
	U	AM 8160	Tax-exempt sales without input tax deduction, part of total sales, section 4 UStG
	U	AM 8165	Tax-exempt sales without input tax deduction, part of total sales
		8190	Revenue taxed at average rates under section 24 UStG
	U	AM 8191	Revenue, ss. 25 and 25a UStG, 19% VAT
		R 8192	(reserved account)
		8193	Revenue, ss. 25 and 25a UStG, no VAT
	U	AM 8194	Revenue from travel services, s. 25(2) UStG, tax-exempt
	U	8195	Revenue of VAT-exempt small business as defined by section 19(1) UStG
	U	AM 8196	Revenue from gaming machines, 19% VAT
		R 8197 -98	(reserved account)
		8200	Revenue
	U	AM 8300 -09	Revenue, 7% VAT
	U	AM 8310 -14	Revenue from intra-European Union supplies of goods and services subject to domestic taxation, 7% VAT
	U	AM 8315 -19	Revenue from intra-European Union supplies of goods and services subject to domestic taxation, 19% VAT
		8320 -29	Revenue from supplies of goods and services taxable in another EU country
		R 8330	(reserved account)
	U	8331	Revenue from taxable electronic services in another EU country
		R 8332 -34	(reserved account)

Balance sheet / profit and lost item	Program linkage	8 Revenues	
Sales	U	AM 8335	Revenue from supplies of mobile telephony devices, tablet computers, game consoles and integrated circuits for which the recipient bears VAT under s. 13b UStG
	U	AM 8336	Revenue from other services taxable in another EU country, for which the recipient bears tax liability
	U	AM 8337	Revenue from services for which the recipient bears the tax liability under section 13b UStG
	U	AM 8338	Revenue from services taxable in a third country, not subject to domestic taxation
	U	AM 8339	Revenue from services taxable in another EU country, not subject to domestic taxation
	U	AM 8340 -49	Revenue, 16% VAT
	U	AM 8400 -09	Revenue, 19% VAT
	U	AM 8410	Revenue, 19% VAT
		R 8411 -49	(reserved account)
		8499	Incidental income (related to purchases)
		8500	Special business income, remuneration for work performed
		8501	Special business income, rental/lease income
		8502	Special business income, interest income
		8503	Special business income, liability compensation
		8504	Special business income, pension payments
		8505	Special business income, other special business income
Sales		8510	Commission revenue
		R 8511 -13	(reserved account)
	U	AM 8514	Tax-exempt commission revenue, section 4 no. 8 ff. UStG
	U	AM 8515	Tax-exempt commission revenue, section 4 no. 5 UStG
	U	AM 8516	Commission revenue, 7% VAT
		R 8517 -18	(reserved account)
	U	AM 8519	Commission revenue, 19% VAT
		8520	Revenue from waste recycling
		8540	Revenue from empties
		8570	Other income from commissions, licences and patents
		R 8571 -73	(reserved account)
	U	AM 8574	Other income from commissions, licences and patents, tax-exempt, s. 4(8) ff. UStG
	U	AM 8575	Other income from commissions, licences and patents, tax-exempt, s. 4(5) UStG
	U	AM 8576	Other income from commissions, licences and patents, 7% VAT

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Balance sheet / profit and lost item	Program linkage	8 Revenues	
Sales		R 8577 -78	(reserved account)
	U	AM 8579	Other income from commissions, licences and patents, 19% VAT
	EÜR	8580	Statistical account, revenue at general VAT rate (cash basis accounting)
	EÜR	8581	Statistical account, revenue at reduced VAT rate (cash basis accounting)
	EÜR	8582	Statistical account, tax-exempt and untaxed revenue (cash basis accounting)
	EÜR	8589	Contra account 8580-8582 if revenue is classified by tax rates (cash basis accounting)
Other operating income (TC)		8590	Allocated other non-cash benefits (excluding goods)
	U	AM 8591	Non-cash benefits, 7% VAT (goods)
		R 8594	(reserved account)
	U	AM 8595	Non-cash benefits, 19% VAT (goods)
		R 8596 -97	(reserved account)
		8600	Other regular operating revenue
		8603	Other operating income
		8604	Reimbursed input tax, other countries
		8605	Other regular operating income
		8606	Other operating income from affiliated companies
Sales		8607	Other incidental income
Other operating income (TC)	U	AM 8609	Other regular operating income tax-exempt, section 4 no. 8 ff UStG
		8610	Allocated other non-cash benefits
	U	AM 8611	Allocated other non-cash benefits from provision of car, 19% VAT
		R 8612	(reserved account)
	U	AM 8613	Allocated other non-cash benefits, 19% VAT
		8614	Allocated other non-cash benefits, no VAT
	U	AM 8625 -29	Other regular operating income tax-exempt, e.g. section 4 nos. 2-7 UStG
	U	AM 8630 -34	Other regular operating income, 7% VAT
		R 8635 -39	(reserved account)
	U	AM 8640 -44	Other regular operating income, 19% VAT
		R 8645 -48	(reserved account)
	U	AM 8649	Other regular operating income, 16% VAT
Other interest and similar income		8650	Revenue from interest and discount charges
		8660	Revenue from interest and discount charges from affiliated companies
Sales		8700	Sales allowances
	U	AM 8701	Sales allowances on tax-exempt sales under section 4 no. 8 ff. UStG
Sales	U	AM 8702	Sales allowances on tax-exempt sales under section 4 no. 2-7 UStG
	U	AM 8703	Sales allowances on other tax-exempt sales without input tax deduction
	U	AM 8704	Sales allowances on other tax-exempt sales with input tax deduction
	U	AM 8705	Sales allowances on tax-exempt sales under section 4 no. 1a UStG
	U	AM 8706	Reductions in revenue for tax-free intra-community triangular transactions as per Sect. 25b (2, 4) of the German VAT Act (UStG)
	U	AM 8710 -11	Sales allowances, 7% VAT
		R 8712 -19	(reserved account)
	U	AM 8720 -21	Sales allowances, 19% VAT
		R 8722	(reserved account)
		R 8723	(reserved account)
	U	AM 8724	Sales allowances on tax-exempt intra-European Union deliveries
	U	AM 8725	Sales allowances on intra-European Union supplies of goods and services subject to domestic taxation, 7% VAT
	U	AM 8726	Sales allowances on intra-European Union supplies of goods and services subject to domestic taxation, 19% VAT
		8727	Sales allowances on supplies of goods and services taxable in another EU country
		R 8728	(reserved account)
		R 8729	(reserved account)
		S/AM 8730	Cash discounts granted
	U	S/AM 8731	Cash discounts granted, 7% VAT
		R 8732 -35	(reserved account)
	U	S/AM 8736	Cash discounts granted, 19% VAT
		R 8737	(reserved account)
	U	S/AM 8738	Cash discounts granted for supplies of mobile telephony devices, tablet computers, game consoles and integrated circuits for which the recipient bears the tax liability under s. 13b UStG
	U	S/AM 8741	Cash discounts granted for goods and services for which the recipient bears the tax liability under section 13b UStG
	U	S/AM 8742	Cash discounts granted on revenue from other services taxable in another EU country, for which the recipient bears tax liability
	U	S/AM 8743	Sales discounts granted on tax-exempt intra-European Union deliveries, section 4 no. 1b UStG
		R 8744	(reserved account)

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Balance sheet / profit and lost item	Program linkage	8 Revenues	
Sales		S/AM 8745	Cash discounts granted on intra-European Union supplies of goods and services subject to domestic taxation
	U	S/AM 8746	Cash discounts granted on intra-European Union supplies of goods and services subject to domestic taxation, 7% VAT
		R 8747	(reserved account)
	U	S/AM 8748	Cash discounts granted on intra-European Union supplies of goods and services subject to domestic taxation, 19% VAT
		R 8749	(reserved account)
	U	AM 8750 -51	Volume discounts granted, 7% VAT
		R 8752 -59	(reserved account)
	U	AM 8760 -61	Volume discounts granted, 19% VAT
		R 8762 -68	(reserved account)
		8769	Volume discounts granted
		8770	Rebates granted
	U	AM 8780 -81	Rebates granted, 7% VAT
		R 8782 -89	(reserved account)
	U	AM 8790 -91	Rebates granted, 19% VAT
		R 8792 -99	(reserved account)
Other operating expenses (TC)		8800	Revenue from sales of tangible fixed assets (book loss)
	U	AM 8801 -06	Revenue from sales of tangible fixed assets, 19% VAT (book loss)
	U	AM 8807	Revenue from sales of tangible fixed assets, tax-exempt, section 4 no. 1a UStG (book loss)
	U	AM 8808	Revenue from sales of tangible fixed assets, tax-exempt, section 4 no. 1b UStG (book loss)
		R 8809 -16	(reserved account)
		8817	Revenue from sales of intangible fixed assets (book loss)
		8818	Revenue from sales of long-term financial assets (book loss)
	GK	8819	Revenue from sales of long-term financial assets, section 3 no. 40 EStG/section 8b(3) KStG (book loss)
Other operating income (TC)	U	AM 8820 -25	Revenue from sales of tangible fixed assets, 19% VAT (book gain)
		R 8826	(reserved account)
	U	AM 8827	Revenue from sales of tangible fixed assets, tax-exempt, section 4 no. 1a UStG (book gain)
	U	AM 8828	Revenue from sales of tangible fixed assets, tax-exempt, section 4 no. 1b UStG (book gain)
		8829	Revenue from sales of tangible fixed assets (book gain)

Balance sheet / profit and lost item	Program linkage	8 Revenues	
Other operating income (TC)		R 8830 -36	(reserved account)
		8837	Revenue from sales of intangible fixed assets (book gain)
		8838	Revenue from sales of long-term financial assets (book gain)
	GK	8839	Revenue from sales of long-term financial assets, section 3 no. 40 EStG/section 8b(2) KStG (book gain)
	EÜR U	AM 8850	Revenue from sales of current assets, 19% VAT, section 4(3) sentence 4 EStG
	EÜR U	AM 8851	Revenue from sales of current assets, VAT-exempt, section 4 no. 8 ff UStG in conjunction with section 4(3) sentence 4 EStG
	EÜR UGK	AM 8852	Revenue from sales of current assets, VAT-exempt, section 4 no. 8 ff UStG in conjunction with section 4(3) sentence 4 EStG, section 3 no. 40 EStG/section 8b(2) KStG
	EÜR	8853	Revenue from sales of current assets under section 4(3) sentence 4 EStG
Other operating income (TC)		8900	Non-cash withdrawals
		8905	Withdrawal of items, no VAT
		8906	Use of items for non-business purposes, no VAT
		R 8908 -09	(reserved account)
	U	AM 8910 -13	Withdrawal by business owner for non-business purposes (goods), 19% VAT
		R 8914	(reserved account)
	U	AM 8915 -16	Withdrawal by business owner for non-business purposes (goods), 7% VAT
	U	AM 8917	Withdrawal by business owner for non-business purposes (goods), 7% VAT
		8918	Use of items for non-business purposes, no VAT (use of telephone)
		8919	Withdrawal by business owner for non-business purposes (goods), no VAT
	U	AM 8920	Use of items for non-business purposes, 19% VAT
	U	AM 8921	Use of items for non-business purposes, 19% VAT (use of vehicles)
	U	AM 8922	Use of items for non-business purposes, 19% VAT (use of telephone)
		R 8923	(reserved account)
		8924	Use of items for non-business purposes, no VAT (use of vehicles)
	U	AM 8925 -27	Non-cash other services, 19% VAT
		R 8928	(reserved account)
		8929	Non-cash other services, no VAT
	U	AM 8930	Use of items for non-business purposes, 7% VAT

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Balance sheet / profit and lost item	Program linkage	8 Revenues		Balance sheet / profit and lost item	Program linkage	8 Revenues
Other operating income (TC)	U	AM 8931	Use of items for non-business purposes, 7% VAT			
	U	AM 8932	Non-cash other services, 7% VAT			
	U	AM 8933	Non-cash other services, 7% VAT			
		R 8934	(reserved account)			
	U	AM 8935 -37	Non-cash benefits, 19% VAT			
		R 8938	(reserved account)			
		8939	Non-cash benefits, no VAT			
	U	AM 8940 -43	Non-cash benefits (goods), 19% VAT			
		R 8944	(reserved account)			
	U	AM 8945 -46	Non-cash benefits (goods), 7% VAT			
	U	AM 8947	Non-cash benefits (goods), 7% VAT			
		R 8948	(reserved account)			
		8949	Non-cash benefits (goods), no VAT			
Sales		8950	Untaxed sales (internal sales)			
		8955	VAT reimbursements, e.g. under s. 24 UStG			
		8959	Taxes directly related to sales			
Increase or decrease in finished goods inventories and work in progress		8960	Inventory changes – unfinished goods			
		8970	Inventory changes – services in progress			
Increase or decrease in construction contracts in progress		8975	Inventory changes – construction contracts in progress			
Increase or decrease in orders in progress		8977	Inventory changes – orders in progress			
Increase or decrease in finished goods inventories and work in progress		8980	Inventory changes – finished goods			
Other own work capitalised		8990	Other own work capitalised			
	GK	8994	Other own work capitalised (borrowing costs attributable to cost of sales)			
	HB	8995	Own work capitalised to produce internally generated intangible fixed assets			

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Balance sheet / profit and lost item	Program linkage	9 Carry-forward, Capital and Statistical Accounts
		S 9000 Balances brought forward, G/L accounts
		F 9001 -07 Balances brought forward
		S 9008 Balances brought forward, receivables
		S 9009 Balances brought forward, payables
		R 9060 (reserved account)
		R 9069 (reserved account)
		F 9070 Open items, 2000
		F 9071 Open items, 2001
		F 9072 Open items, 2002
		F 9073 Open items, 2003
		F 9074 Open items, 2004
		F 9075 Open items, 2005
		F 9076 Open items, 2006
		F 9077 Open items, 2007
		F 9078 Open items, 2008
		F 9079 Open items, 2009
		F 9080 Open items, 2010
		F 9081 Open items, 2011
		F 9082 Open items, 2012
		F 9083 Open items, 2013
		F 9084 Open items, 2014
		F 9085 Open items, 2015
		F 9086 Open items, 2016
		F 9087 Open items, 2017
		F 9088 Open items, 2018
		R 9089 (reserved account)
		F 9090 Aggregate carryforwards account
		R 9091 (reserved account)
		R 9092 (reserved account)
		R 9093 (reserved account)
		R 9094 (reserved account)
		R 9095 (reserved account)
		R 9096 (reserved account)
		R 9097 (reserved account)
		R 9098 (reserved account)
		F 9101 Selling days
		F 9102 Number of cash customers
		F 9103 Number of employees
		F 9104 Unpaid persons
		F 9105 Sales staff
		F 9106 Business premises m2
		F 9107 Sales area m2
		F 9116 Number of invoices
		F 9117 Number of credit customers, monthly
		F 9118 Number of credit customers, cumulative
		9120 Expansion investments
		F 9130 .
		F 9131 .
		9135 Orders received in financial year
		9140 Order books
Capital share of limited partners		F 9141 Limited partner variable capital
		F 9142 Variable capital - limited partner share
		R 9143 -45 (reserved account)

Balance sheet / profit and lost item	Program linkage	9 Carry-forward, Capital and Statistical Accounts
Capital shares of general partners		F 9146 General partner variable capital - transfer of reserve under section 6b EStG
Capital share of limited partners		F 9147 Limited partner variable capital - transfer of reserve under section 6b EStG
		R 9148 -49 (reserved account)
Capital shares of general partners		F 9150 Fixed capital - other capital account adjustments, general partner
		F 9151 Variable capital - other capital account adjustments, general partner
		F 9152 Accumulated loss carryforward account - other capital account adjustments, general partner
		F 9153 Capital account III - other capital account adjustments, general partner
Uncalled contributions of general partners		F 9154 Unpaid uncalled contributions to general partner capital - other capital account adjustments, general partner
Capital shares of general partners		F 9155 Allocation account for call obligations - other capital account adjustments, general partner
		R 9156 -59 (reserved account)
Capital share of limited partners		F 9160 Limited partner capital - other capital account adjustments, limited partner
		F 9161 Variable capital - other capital account adjustments, limited partner
		F 9162 Loss adjustment account - other capital account adjustments, limited partner
		F 9163 Capital account III - other capital account adjustments, limited partner
Uncalled capital of limited partners		F 9164 Unpaid uncalled contributions to limited partner capital - other capital account adjustments, limited partner
Capital share of limited partners		F 9165 Allocation account for call obligations - other capital account adjustments, limited partner
		R 9166 -69 (reserved account)
Capital shares of general partners		F 9170 Fixed capital - transfers, general partner
		F 9171 Variable capital - transfers, general partner
		F 9172 Accumulated loss carryforward account - transfers, general partner
		F 9173 Capital account III - transfers, general partner
Uncalled contributions of general partners		F 9174 Unpaid uncalled contributions to general partner capital - transfers, general partner
Capital shares of general partners		F 9175 Allocation account for call obligations - transfers, general partner
		R 9176 -79 (reserved account)
Capital share of limited partners		F 9180 Limited partner capital - transfers, limited partner

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Balance sheet / profit and lost item	Program linkage	9 Carry-forward, Capital and Statistical Accounts
Capital share of limited partners		F 9181 Variable capital - transfers, limited partner
		F 9182 Loss adjustment account - transfers, limited partner
		F 9183 Capital account III - transfers, limited partner
Uncalled capital of limited partners		F 9184 Unpaid uncalled contributions to limited partner capital - transfers, limited partner
Capital share of limited partners		F 9185 Allocation account for call obligations - transfers, limited partner
		R 9186 -88 (reserved account)
		9189 Allocation account for transfers between partner capital accounts
		F 9190 Contra account for statistical quantity units, accounts 9101-9107 and accounts 9116-9118
		9199 Contra account for accounts 9120, 9135-9140
		F 9200 Number of employees
		F 9201 -08 Statistical accounts for balance sheet/ management accounting ratios and indicators
		F 9209 Contra account for 9200
		9210 Direct labour costs
		9219 Contra account for 9210
	HB	F 9220 Subscribed capital in DM (art. 42(3) s. 1 EGHGB)
	HB	F 9221 Subscribed capital in Euros (art. 42(3) s. 2 EGHGB)
	HB	F 9229 Contra account for 9220-9221
		R 9230 (reserved account)
		R 9232 (reserved account)
		R 9234 (reserved account)
		R 9239 (reserved account)
		9240 Investment liabilities in trade payables
		9241 Investment liabilities from tangible fixed asset purchases in trade payables
		9242 Investment liabilities from intangible fixed asset purchases in trade payables
		9243 Investment liabilities from long-term financial asset purchases in trade payables
		9244 Contra account for accounts 9240-9243
		9245 Receivables from tangible fixed asset sales in other assets
		9246 Receivables from intangible fixed asset sales in other assets
		9247 Receivables from long-term financial asset sales in other assets
		9249 Contra account for accounts 9245-9247
		R 9250 (reserved account)
		R 9255 (reserved account)
		R 9259 (reserved account)
		9260 Short-term provisions
		9262 Medium-term provisions
		9264 Long-term provisions, excluding pensions
		9269 Contra account for accounts 9260-9268

Balance sheet / profit and lost item	Program linkage	9 Carry-forward, Capital and Statistical Accounts
		9270 Contra account for 9271-9279 (debit entries)
		9271 Contingent liabilities from the issuance and transfer of bills
		9272 Contingent liabilities to affiliated companies/associates from issuance and transfer of bills
		9273 Contingent liabilities from guarantees, bill and cheque guarantees
		9274 Contingent liabilities to affiliated companies/associates from guarantees, bill and cheque guarantees
		9275 Contingent liabilities from warranties
		9276 Contingent liabilities to affiliated companies/associates from warranties
		9277 Contingent liabilities from the granting of security for third-party liabilities
		9278 Contingent liabilities to affiliated companies/associates from the granting of security for third-party liabilities
		9279 Contingent liabilities from assets held in trust
		9280 Contra account for 9281-9284
		9281 Obligations arising from rental agreements and leases
		9282 Obligations to affiliated companies arising from rental agreements and leases
		9283 Other obligations under section 285 no. 3a HGB
		9284 Other obligations to affiliated companies under section 285 no. 3a HGB
	HB	9285 Difference of discounting of post-employment benefit obligations under section 253 (6) HGB (credit balance)
	HB	9286 Contra account for 9285
	EÜR	9287 Interest for postings via receivables, section 4(3) EStG
	EÜR	9288 Dunning fees for postings via receivables, section 4(3) EStG
	EÜR	9289 Contra account for 9287 and 9288
		9290 Statistical account for tax-exempt out-of-pocket expenses
		9291 Contra account for 9290
Trade payables		9292 Statistical account for third-party funds
Other liabilities		9293 Contra account for 9292
Contributions by silent partners	GK	9295 Contributions by silent partners
tax adjustment item, e.g. after tax audit	SB	9297 Tax adjustment item
		F 9300 -20 Statistical accounts for balance sheet/ management accounting ratios and indicators
		F 9326 -43 Statistical accounts for balance sheet/ management accounting ratios and indicators
		F 9346 -49 Statistical accounts for balance sheet/ management accounting ratios and indicators

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Balance sheet / profit and lost item	Program linkage	9 Carry-forward, Capital and Statistical Accounts
		F 9357 -60 Statistical accounts for balance sheet/ management accounting ratios and indicators
		F 9365 -67 Statistical accounts for balance sheet/ management accounting ratios and indicators
		F 9371 -72 Statistical accounts for balance sheet/ management accounting ratios and indicators
		9390 Account for special accounting standards (values 1)
		9391 Account for special accounting standards (values 2)
		9392 Account for special accounting standards (values 3)
		9393 Account for special accounting standards (values 4)
		9394 Contra account for special accounting standards (values)
		F 9395 Account for special accounting standards (quantity 1)
		F 9396 Account for special accounting standards (quantity 2)
		F 9397 Account for special accounting standards (quantity 3)
		F 9398 Account for special accounting standards (quantity 4)
		F 9399 Contra account for special accounting standards (quantity)
Capital share of limited partners		F 9400 - 09 Private withdrawals, general, lp
		F 9410 - 19 Private taxes, lp
		F 9420 - 29 Special personal deductions, partly deductible, lp
		F 9430 - 39 Special personal deductions, fully deductible, lp
		F 9440 - 49 Non-cash benefits, donations, lp
		F 9450 - 59 Extraordinary expenses, lp
		F 9460 - 69 Cost of real estate, lp
		F 9470 - 79 Income from real estate, lp
		F 9480 - 89 Non-cash withdrawals, lp
		F 9490 - 99 Private contributions, lp
		F 9500 - 09 Allocation to account 0900 - 09, lp
		F 9510 - 19 Allocation to account 0910 - 19, lp
Liabilities to limited partners or Receivables from limited partners	HB	F 9520 - 29 Allocation to account 0920 - 29, lp
Unpaid contributions to subscribed capital of limited partners		F 9530 - 39 Allocation to account 9950 - 59, lp
Unpaid contributions to subscribed capital of general partners		F 9540 - 49 Allocation to account 9930 - 39, gp
Capital shares of general partners		F 9550 - 59 Allocation to account 9810 - 19, gp
		F 9560 - 69 Allocation to account 9820 - 29, gp
		F 9570 - 79 Allocation to account 0870 - 79, gp

Balance sheet / profit and lost item	Program linkage	9 Carry-forward, Capital and Statistical Accounts
Capital shares of general partners		F 9580 - 89 Allocation to account 0880 - 89, gp
Liabilities to general partners or Receivables from general partners	HB	F 9590 - 99 Allocation to account 0890 - 99, gp
Credits to shareholder capital accounts		F 9600 - 09 Name of partner, gp
		F 9610 - 19 Remuneration of work performed, gp
		F 9620 - 29 Management bonus, gp
		F 9630 - 39 Loan interest, gp
		F 9640 - 49 Transfer for use, gp
		F 9650 - 59 Other remuneration, gp
		F 9660 - 69 Other remuneration, gp
		F 9670 - 79 Other remuneration, gp
		F 9680 - 89 Other remuneration, gp
		F 9690 - 99 Residual allocation, gp
		F 9700 - 09 Name of partner, lp
		F 9710 - 19 Remuneration of work performed, lp
		F 9720 - 29 Management bonus, lp
		F 9730 - 39 Loan interest, lp
		F 9740 - 49 Transfer for use, lp
		F 9750 - 59 Other remuneration, lp
		F 9760 - 69 Other remuneration, lp
		F 9770 - 79 Other remuneration, lp
Capital share of limited partners		F 9780 - 89 Allocation to account 9840 - 49, lp
Credits to shareholder capital accounts		F 9790 - 99 Remaining allocation, lp
		R 9800 -01 Reconciliation total account for the import of accounting records
Reserves (partnerships)		F 9802 Collectively held reserves - other capital account adjustments
		F 9803 Retained profits/ accumulated losses brought forward - other capital account adjustments
Reserves (partnerships)		F 9804 Collectively held reserves - transfers
		F 9805 Retained profits/ accumulated losses brought forward - transfers
	SB	F 9806 Attributable share of net income/net loss for financial year - per partner
	SB	F 9807 Attributable share of net retained profits/net accumulated losses - per partner

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Balance sheet / profit and lost item	Program linkage	9 Carry-forward, Capital and Statistical Accounts	
	SB	F 9808	Contra account for attributable share of net income/net loss for financial year
	SB	F 9809	Contra account for attributable share of net retained profits/net accumulated losses
Capital shares of general partners		F 9810 - 19	Capital accounts III, gp
		F 9820 - 29	Accumulated loss carryforward account, gp
		F 9830 - 39	Allocation account for call obligations, gp
Capital share of limited partners		F 9840 - 49	Capital accounts III, lp
		F 9850 - 59	Allocation account for call obligations, lp
Call obligations of limited partners arising from share of loss not covered by capital contributions		F 9860 - 69	Call obligations of general partners, gp
Call obligations of general partners arising from share of loss not covered by capital contributions		F 9870 - 79	Call obligations of limited partners, lp
Special reserve for capitalised own shares		9880	Special reserve for capitalised own shares
Special reserve for recognised accounting conveniences (commercial partnerships)		R 9882	(reserved account)
		F 9883	Withdrawals by general partners not covered by capital contributions
		F 9884	Withdrawals by limited partners not covered by capital contributions
		F 9885	Allocation account for withdrawals by general partners not covered by capital contributions
		F 9886	Allocation account for withdrawals by limited partners not covered by capital contributions
		9887	Partners' tax expense
		9889	Contra account for 9887
	SB	9890	Statistical account for profit markup under sections 6b, 6c EStG (credit balance)
	SB GK	9891	Statistical account for profit markup under sections 6b, 6c EStG (debit balance) - Contra account for 9890
Reserves (partnerships)		F 9892	Change of collectively held reserves (contributions/withdrawals)
	EÜR	9893	VAT in receivables at general VAT rate (cash basis accounting)
	EÜR	9894	VAT in receivables at reduced VAT rate (cash basis accounting)
	EÜR	9895	Contra account 9893-9894 for allocation of VAT (cash basis accounting)

Balance sheet / profit and lost item	Program linkage	9 Carry-forward, Capital and Statistical Accounts	
	EÜR	9896	Input tax in liabilities at general VAT rate (cash basis accounting)
	EÜR	9897	Input tax in liabilities at reduced VAT rate (cash basis accounting)
	EÜR	9899	Contra account 9896-9897 for allocation of input tax (cash basis accounting)
	EÜR	9910	Contra account for reduction in withdrawals, section 4(4a) EStG
	EÜR	9911	Reduction in withdrawals, section 4(4a) EStG (credit balance)
	EÜR	9912	Increase in withdrawals, section 4(4a) EStG
	EÜR	9913	Contra account for increase in withdrawals, section 4(4a) EStG (credit balance)
	SB GK	9916	Add-back of investment deduction section 7g (2) EStG from two tax years ago, off-balance sheet (credit balance)
	SB GK	9917	Add-back of investment deduction section 7g (2) EStG from three tax years ago, off-balance sheet (credit balance)
	SB K	9918	Reversal of investment deduction section 7g (3), (4) EStG from two tax years ago, off-balance sheet
	SB K	9919	Reversal of investment deduction section 7g (3), (4) EStG from three tax years ago, off-balance sheet
Uncalled contributions of general partners		F 9920 - 29	Unpaid uncalled contributions to general partner capital, gp
Unpaid contributions to subscribed capital of general partners		F 9930 - 39	Unpaid called contributions to general partner capital, gp
Uncalled capital of limited partners		F 9940 - 49	Unpaid uncalled contributions to limited partner capital, lp
Unpaid contributions to subscribed capital of limited partners		F 9950 - 59	Unpaid called contributions to limited partner capital, lp
Trade receivables		9960	Valuation adjustment, trade receivables
Other liabilities		9961	Valuation adjustment, other liabilities
Cash-in-hand, central bank balances, bank balances and cheques		9962	Valuation adjustment, bank balances
Liabilities to banks		9963	Valuation adjustment, liabilities to banks
Trade payables		9964	Valuation adjustment, trade payables
Other receivables and other assets		9965	Valuation adjustment, other assets
	SB GK	9970	Investment deduction section 7g(1) EStG, off-balance sheet (debit balance)
	SB	9971	Investment deduction section 7g(1) EStG, off-balance sheet (credit balance) - contra account for 9970

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Balance sheet / profit and lost item	Program linkage		9 Carry-forward, Capital and Statistical Accounts	Balance sheet / profit and lost item	Program linkage	9 Carry-forward, Capital and Statistical Accounts
	SB	GK	9972 Add-back of investment deduction section 7g (2) EStG from preceding tax year, off-balance sheet (credit balance)			
	SB		9973 Add-back of investment deduction section 7g (2) EStG from previous tax years, off-balance sheet (debit balance) - contra account for 9972, 9916, 9917			
	SB	K	9974 Reversal of investment deduction section 7g (3), (4) EStG in preceding tax year			
	SB		9975 Reversal of investment deduction section 7g (3), (4) EStG in previous tax years - contra account for 9974, 9918, 9919			
	SB	G	9976 Non-deductible interest expenses under section 4h EStG (credit balance)			
	SB		9977 Non-deductible interest expenses under section 4h EStG (debit balance) - contra account for 9976			
	SB	G	9978 Deductible interest expenses from prior years under section 4h EStG (debit balance)			
	SB		9979 Deductible interest expenses from prior years under section 4h EStG (credit balance) - contra account for 9978			
			9980 Allocation of debit entry to liability accounts			
Credits to shareholder capital accounts			9981 Allocation account for allocation of debit entry to liability accounts			
			9982 Allocation of credit entry to liability accounts			
Credits to shareholder capital accounts			9983 Allocation account for allocation of credit entry to liability accounts			
	HB	GK	9984 Adjustment of profit under section 60(2) EStDV – increase in accounting profit due to credit entry – reduction in accounting profit due to debit entry			
	HB		9985 Contra account for 9984			
			9986 Profit attributable to debt			
			9987 Retrospective restatement			
			9989 Contra account for 9986 - 9988			
			9990 Income of exceptional size or incidence			
			9991 Income (aperiodic)			
			9992 Income of exceptional size or incidence (aperiodic)			
			9993 Expenses of exceptional size or incidence			
			9994 Expenses (aperiodic)			
			9995 Expenses of exceptional size or incidence (aperiodic)			
			9998 Contra account for 9990-9997			

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