Account Chart

Standard Chart of Accounts (SKR 03)

Valid for 2024

DATEV

Balance sheet / Profit and lost item	Program linkage	0 Assets and Capital Accounts		Balance sheet / Profit and lost item	Program linkage	0 Assets and Capital Accounts	
Unpaid and due shares in a cooperative		0005	Unpaid and due shares in co-operatives			0111	Outdoor facilities
						0112	Paved courtyards and other paved surfaces
Purchased licences, trademarks and similar rights and values as well as licenses to such rights and values		0010	Purchased concessions, industrial and similar rights and assets, and licences in such rights and assets			0113	Fixtures in commercial and industrial buildings
						0115	Other buildings
				Advance payments made and construction in progress		0120	Commercial, industrial and other buildings under construction
		0015	Concessions				
		0020	Industrial rights			0129	Advance payments on commercial, industrial and other buildings on own properties
		0025	Other rights and assets				
		0027	Computer software				
		0030	Licences in industrial and similar rights and assets	Properties, rights equivalent to real property and buildings, including buildings on third-party land		0140	Residential buildings
Goodwill		0035	Goodwill				
Advance payments made		0038	Prepayments for goodwill				
		0039	Prepayments for intangible fixed assets			0145	Garages
						0146	Outdoor facilities
Goodwill		R 0040 -0042				0147	Paved courtyards and other paved surfaces
Self-determined trademarks and similar rights and values	HB	0043	Internally generated intangible fixed assets			0148	Fixtures in residential buildings
						0149	Share of building attributable to home office
	HB	0044	Computer software	Advance payments made and construction in progress		0150	Residential buildings under construction
	HB	0045	Licences and franchise agreements				
	HB	0046	Concessions and industrial rights			0159	Advance payments on residential buildings on own properties
	HB	0047	Recipes and formulas, processes, prototypes				
Intangible assets currently under development	HB	0048	Intangible fixed assets under development	Properties, rights equivalent to real property and buildings, including buildings on third-party land		0160	Buildings on third-party land
Properties, rights equivalent to real property and buildings, including buildings on third-party land		0050	Land, land rights and buildings, including buildings on third-party land			0165	Commercial buildings
						0170	Industrial buildings
						0175	Garages
		0059	Share of land attributable to home office			0176	Outdoor facilities
						0177	Paved courtyards and other paved surfaces
		0060	Land rights without buildings			0178	Fixtures in commercial and industrial buildings
		0065	Undeveloped land			0179	Other buildings
		0070	Land rights (heritable building rights, long-term occupancy rights)	Advance payments made and construction in progress		0180	Commercial, industrial and other buildings under construction
		0075	Impaired land				
Advance payments made and construction in progress		0079	Advance payments on land			0189	Prepayments on commercial, industrial and other buildings on third-party land
Properties, rights equivalent to real property and buildings, including buildings on third-party land		0080	Buildings on own land and land rights	Properties, rights equivalent to real property and buildings, including buildings on third-party land		0190	Residential buildings
		0085	Property values of own developed land			0191	Garages
		0090	Commercial buildings			0192	Outdoor facilities
		0100	Industrial buildings			0193	Paved courtyards and other paved surfaces
		0110	Garages				

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Balance sheet / Profit and lost item	Program linkage	0 Assets and Capital Accounts		Balance sheet / Profit and lost item	Program linkage	0 Assets and Capital Accounts	
		0194	Fixtures in residential buildings	Shares in affiliated companies		0509	Shares in affiliated majority investor, partnership
Advance payments made and construction in progress		0195	Residential buildings under construction	Other long-term equity investments		0510	Other long-term equity investments
		0199	Prepayments on residential buildings on third-party land			0513	Typical silent partnerships
Technical equipment and machinery		0200	Technical equipment and machinery			0516	Atypical silent partnerships
		0210	Machinery			0517	Investments in corporations
		0220	Machine tools			0518	Investments in partnerships
		0240	Technical equipment			0519	Investment by a GmbH & Co. KG in a general partner GmbH
		0260	Transportation and similar systems				
		0280	Operating facilities	Loans to other long-term investees and investors		0520	Loans to other long-term investees and investors
Advance payments made and construction in progress		0290	Technical equipment and machinery under construction			0523	Loans to other long-term investees or investors, partnerships
		0299	Prepayments on technical equipment and machinery			0524	Loans to other long-term investees or investors, corporations
Other equipment, operating and office equipment		0300	Other equipment, operating and office equipment	Long-term securities		0525	Long-term securities
		0310	Other equipment			0530	Securities with profit participation rights that are subject to the partial income system
		0320	Passenger cars				
		0350	Heavy goods vehicles			0535	Fixed-income securities
		0380	Other transportation resources			0538	Shares of a GmbH & Co. KG in a general partner GmbH
		0400	Operating equipment	Shares in affiliated companies			
		0410	Office equipment				
		0420	Office fittings	Other loans		0540	Other miscellaneous loans
		0430	Shop fittings				
		0440	Tools			0550	Loans
		0450	Leasehold improvements	Cooperative shares		0570	Long-term shares in cooperatives
		0460	Scaffolding and formwork materials	Loans to shareholders		0580	Loans to shareholders/partners
		0480	Low-value assets			0582	Loans to GmbH shareholders
		0485	Assets (collective item)			R 0583	
		0490	Other operating and office equipment			0584	Loans to general partners
Advance payments made and construction in progress		0498	Other equipment, operating and office equipment under construction			0586	Loans to limited partners
		0499	Prepayments on other equipment, operating and office equipment	Other loans		0590	Loans to related parties
				Reinsurance claims from life insurance policies		0595	Long-term pension liability claims from life insurance policies
Shares in affiliated companies		0500	Shares in affiliated companies (fixed assets)	Bonds		0600	Non-convertible bonds
		0501	Shares in affiliated companies, partnerships			0601	Non-convertible bonds - remaining term up to 1 year
		0502	Shares in affiliated companies, corporations			0605	Non-convertible bonds - remaining term between 1 and 5 years
		0503	Shares in parent or majority investor, corporations			0610	Non-convertible bonds - remaining term greater than 5 years
		0504	Shares in parent or in majority investor			0615	Convertible bonds
Loans to affiliated companies		0505	Loans to affiliated companies			0616	Convertible bonds - remaining term up to 1 year
		0506	Loans to affiliated companies, partnerships			0620	Convertible bonds - remaining term between 1 and 5 years
		0507	Loans to affiliated companies, corporations			0625	Convertible bonds - remaining term greater than 5 years
		0508	Loans to affiliated companies, sole proprietorships				

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Balance sheet / Profit and lost item	Program linkage	0 Assets and Capital Accounts		Balance sheet / Profit and lost item	Program linkage	0 Assets and Capital Accounts	
Liabilities to financial institutions or Cash on hand, central bank balances, bank balances, and checks		0630	Liabilities to banks	Other liabilities to shareholders or Other receivables from shareholders or Receivables from shareholders or Other assets		0730	Liabilities to shareholders/partners
		0631	Liabilities to banks - remaining term up to 1 year			0731	Liabilities to shareholders/partners - remaining term up to 1 year
		0640	Liabilities to banks - remaining term between 1 and 5 years	Other liabilities to shareholders		0740	Liabilities to shareholders/partners - remaining term between 1 and 5 years
		0650	Liabilities to banks - remaining term greater than 5 years			0750	Liabilities to shareholders/partners - remaining term greater than 5 years
		0660	Liabilities to banks under instalment credit agreements			0755	Liabilities to shareholders/partners for outstanding distributions
		0661	Liabilities to banks under instalment credit agreements - remaining term up to 1 year	Other liabilities		0760	Liabilities to typical silent partners
		0670	Liabilities to banks under instalment credit agreements - remaining term between 1 and 5 years			0761	Liabilities to typical silent partners - remaining term up to 1 year
		0680	Liabilities to banks under instalment credit agreements - remaining term greater than 5 years			0764	Liabilities to typical silent partners - remaining term between 1 and 5 years
		0690	Liabilities to banks, previous to residual term differentiation			0767	Liabilities to typical silent partners - remaining term greater than 5 years
Liabilities to financial institutions		0699	Contra account 0630-0689 if accounts 0690-0698 are allocated			0770	Liabilities to atypical silent partners
Liabilities to affiliated companies or Receivables from affiliated companies		0700	Liabilities to affiliated companies			0771	Liabilities to atypical silent partners - remaining term up to 1 year
		0701	Liabilities to affiliated companies - remaining term up to 1 year			0774	Liabilities to atypical silent partners - remaining term between 1 and 5 years
		0705	Liabilities to affiliated companies - remaining term between 1 and 5 years			0777	Liabilities to atypical silent partners - remaining term greater than 5 years
		0710	Liabilities to affiliated companies - remaining term greater than 5 years			0780	Profit-participation loans
Liabilities to companies invested in or Receivables from other long-term investees and investors		0715	Liabilities to other long-term investees and investors			0781	Profit-participation loans - remaining term up to 1 year
		0716	Liabilities to other long-term investees and investors - remaining term up to 1 year			0784	Profit-participation loans - remaining term between 1 and 5 years
		0720	Liabilities to other long-term investees and investors - remaining term between 1 and 5 years			0787	Profit-participation loans - remaining term greater than 5 years
		0725	Liabilities to other long-term investees and investors - remaining term greater than 5 years			0790	Other liabilities, previous to residual term differentiation (balance sheet accounting only)
						0799	Contra account 0730-1789 and 1665-1678 and 1695-1698 if accounts 0790-0798 are allocated
				Subscribed capital	K	0800	Subscribed capital
					K	0809	Capital increase from reserves or retained earnings
				remaining members of co-operatives	K	0810	Paid-up shares of remaining members of co-operatives

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Balance sheet / Profit and lost item	Program linkage		0 Assets and Capital Accounts		Balance sheet / Profit and lost item	Program linkage		0 Assets and Capital Accounts	
withdrawing members of co-operatives		K	0811	Paid-up shares of withdrawing members of co-operatives		HB	K	0858	Revenue reserves from the transitional BilMoG provisions (reversal of special tax-allowable reserves)
cancelled shares of co-operatives		K	0812	Paid-up shares of co-operatives, cancelled shares		HB	K	0859	Deferred taxes (revenue reserves credit balance) from items taken directly to equity
remaining members of co-operatives		K	0813	Unpaid and due shares in co-operatives, recorded					
			0815	Contra account for unpaid and due shares in co-operatives, recorded	Profit/loss carryforward		K	0860	Retained profits brought forward before appropriation of net profit
Treasury shares		K	0819	Purchased treasury shares	Profit/loss carryforward before appropriation			F 0865	Retained profits brought forward before appropriation of net profit (with breakdown for statement of changes in capital accounts)
Uncalled outstanding contributions			0820 -0829	Unpaid uncalled contributions to subscribed capital (reported as liability, deducted from subscribed capital on the face of the balance sheet)				F 0867	Accumulated losses brought forward before appropriation of net profit (with breakdown for statement of changes in capital accounts)
Capital contributions called in, still outstanding			0830 -0838	Unpaid called contributions to subscribed capital (receivables)					
Subsequent payments claimed			0839	Supplementary calls (receivables; contra account 0845)					
Capital reserves		K	0840	Capital reserves	Profit/loss carryforward		K	0868	Accumulated losses brought forward before appropriation of net profit
		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	Capital share general partners			F 0870	Fixed capital, gp
					Opening balance, private account			F 0871	Capital (fixed share, only sole proprietorships)
		K	0843	Capital reserves from additional payments as consideration for preferential rights for shares	Capital share general partners			F 0880	Variable capital, gp
					Opening balance, private account			F 0881	Capital (variable share, only sole proprietorships)
		K	0844	Other additional capital contributions	Liabilities to general partners or Receivables from general partners			F 0890	Partner loans, gp
		K	0845	Supplementary calls (contra account 1299)					
Mandatory reserve		K	0846	Legal reserve				R 0891 -0899	
Other retained earnings		K	0848	Other revenue reserves from the purchase of treasury shares	Capital shares of limited partners			F 0900	Limited partner capital, lp
Reserve for shares in a parent or majority investor			0849	Reserve for shares in a parent or majority investor				R 0901 -0909	
								F 0910	Loss adjustment account, lp
Reserves provided for by the articles of association		K	0851	Reserves provided for by the articles of association				R 0911 -0919	
Other revenue reserves		K	0852	Other revenue reserves (co-operatives)	Liabilities to limited partners or Receivables from limited partners			F 0920	Partner loans, lp
Opening balance, private account	HB	K	0853	Revenue reserves from the transitional BilMoG provisions				R 0921 -0929	
	HB	K	0854	Revenue reserves from the transitional BilMoG provisions (reversal of write-downs of tangible fixed assets)	Other special reserves			0930	Miscellaneous other special reserves
						SB		0931	Untaxed reserves under section 6b EStG
Other retained earnings		K	0855	Other revenue reserves		SB		0932	Replacement reserves
		K	0856	Equity component of reversals of write-downs	Special tax-allowable reserves			0940	Special tax-allowable reserves, accelerated tax depreciation and write-downs
Opening balance, private account	HB	K	0857	Revenue reserves from the transitional BilMoG provisions (reversal of write-downs of long-term financial assets)	Other special reserves	SB		0945	Adjustment item for withdrawals, s. 4g EStG
						SB		0946	Reserve for investment grants

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Special tax-allowable reserves		0947	Special tax-allowable reserves under section 7g(5) EStG			0977	Provisions for period-end closing and audit costs
Special reserves for investment grants		0948	Special reserves for third-party investment grants		HB	0978	Provisions for internal expenses under section 249(2) HGB (old version)
	HB	0949	Extraordinary items for investment grants			0979	Provisions for environmental protection
Provisions for pensions and similar obligations		0950	Provisions for pensions and similar obligations	Prepaid expenses		0980	Prepaid expenses
				Deferred tax assets	HB	0983	Deferred tax assets
Provisions for pensions and similar obligations or Excess of plan assets over pension liability	HB	0951	Provisions for pensions and similar obligations for offsetting against long-term assets in accordance with section 246(2) HGB	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
Provisions for pensions and similar obligations		0952	Provisions for pensions and similar obligations to shareholders or related parties (10 % capital investment)			0986	Discount
				Opening balance, private account	HB K	0987	Deferred income (revenue reserves debit balance) from items taken directly to equity
		0953	Provisions for direct commitments				
		0954	Provisions for subsidy obligations for pension funds and life insurances		HB K	0988	Deferred taxes (revenue reserves debit balance) from items taken directly to equity
				Reserves		F 0989	Collectively held reserves (with breakdown for statement of changes in capital accounts)
Provisions for taxes (general)		0955	Provisions for taxes				
		0956	Provision for trade tax, section 4(5b) EStG				
Other provisions		0961	Provisions for vacation pay	Prepaid expenses		0990	Deferred income
				- "Other accounts" -		0992	Deferrals of intra-period flat-rate depreciation charges for management accounting analysis
Provisions for taxes (general)		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	Trade receivables		0996	Global valuation allowance on receivables remaining term up to 1 year
						0997	Global valuation allowance on receivables remaining term greater than 1 year
		0965	Provisions for personnel expenses				
		0966	Provisions for record retention obligations			0998	Specific valuation allowances on receivables remaining term up to 1 year
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			0999	Specific valuation allowances on receivables remaining term greater than 1 year
Deferred tax liabilities	HB	0968	Deferred tax liabilities				
Provisions for 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				

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Balance sheet / Profit and lost item	Program linkage	1 Financial and Private Accounts		Balance sheet / Profit and lost item	Program linkage	1 Financial and Private Accounts	
Cash on hand, central bank balances, bank balances, and checks		F 1000	Cash-in-hand			1321	Bills receivable from other long-term investees and investors - remaining term up to 1 year
		F 1010	Petty cash 1				
		F 1020	Petty cash 2			1322	Bills receivable from other long-term investees and investors - remaining term greater than 1 year
Cash on hand, central bank balances, bank balances, and checks or Liabilities to financial institutions		F 1100	Bank (Postbank)			1325	Bills receivable from other long-term investees and investors, eligible for discount with central bank
		F 1110	Bank (Postbank 1)				
		F 1120	Bank (Postbank 2)				
		F 1130	Bank (Postbank 3)	Other securities		1327	Finance bills
		F 1190	LZB (Bundesbank regional office) balances			1329	Other securities subject to immaterial changes in value
		F 1195	Central bank balances				
		F 1200	Bank	Cash on hand, central bank balances, bank balances, and checks		F 1330	Cheques
		F 1210	Bank 1				
		F 1220	Bank 2				
		F 1230	Bank 3				
		F 1240	Bank 4	Shares in affiliated companies		1340	Shares in affiliated companies (current assets)
		F 1250	Bank 5				
		R 1289				1344	Shares in parent or in majority investor
		1290	Cash investments, short-term cash management (not contained in cash funds)	Other securities		1348	Other securities
						1349	Securities investments (short-term cash management)
Liabilities to financial institutions or Cash on hand, central bank balances, bank balances, and checks		1295	Liabilities to banks (not included in cash funds)	Other assets		1350	GmbH shares held for sale
						1352	Shares in cooperatives held for sale
					SB	1353	Assets to settle obligations comparable to post-employment benefits
Trade receivables or Other liabilities		F 1300	Bills receivable				
		F 1301	Bills receivable - remaining term up to 1 year	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
		F 1302	Bills receivable - remaining term greater than 1 year				
		F 1305	Bills receivable, eligible for discount with central bank	Other assets		1355	Pension liability insurance claims
					SB	1356	Long-term assets for the settlement of provisions for pensions and similar obligations
Receivables from affiliated companies or Liabilities to affiliated companies		1310	Bills receivable from affiliated companies				
				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
		1311	Bills receivable from affiliated companies - remaining term up to 1 year				
		1312	Bills receivable from affiliated companies - remaining term greater than 1 year	Other assets or Other liabilities		F 1360	Cash in transit
						F 1371	Clearing account for determining profit as per section 4/3 (EStG), not recognized in income
		1315	Bills receivable from affiliated companies, eligible for discount with central bank		SB	1372	Current assets in accordance with section 4(3) sentence 4 EStG
Receivables from other long-term investees and investors or Liabilities to companies invested in		1320	Bills receivable from other long-term investees and investors	Receivables from limited partners or Liabilities to limited partners		R 1373 -1375	
				Other assets		1376	Receivables from typical silent partners
						1377	Receivables from typical silent partners - remaining term up to 1 year

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Balance sheet / Profit and lost item	Program linkage	1 Financial and Private Accounts		Balance sheet / Profit and lost item	Program linkage	1 Financial and Private Accounts	
		1378	Receivables from typical silent partners - remaining term greater than 1 year	Trade receivables or Other liabilities		F 1451	Trade receivables, no separate receivables/payables accounting - remaining term up to 1 year
		R 1379					
Other assets or Other liabilities		1380	Cost centre reconciliation account			F 1455	Trade receivables, no separate receivables/payables accounting - remaining term greater than 1 year
Receivables from shareholders or Liabilities to shareholders		1381	Receivables from GmbH shareholders			F 1460	Doubtful receivables
		1382	Receivables from GmbH shareholders - remaining term up to 1 year			F 1461	Doubtful receivables - remaining term up to 1 year
		1383	Receivables from GmbH shareholders - remaining term greater than 1 year			F 1465	Doubtful receivables - remaining term greater than 1 year
Receivables from general partners or Liabilities to general partners		1385	Receivables from general partners	Receivables from affiliated companies or Liabilities to affiliated companies		F 1470	Trade receivables from affiliated companies
		1386	Receivables from general partners - remaining term up to 1 year			F 1471	Trade receivables from affiliated companies - remaining term up to 1 year
		1387	Receivables from general partners - remaining term greater than 1 year			F 1475	Trade receivables from affiliated companies - remaining term greater than 1 year
- "Other accounts" -	SB	1389	Occupational pension and other post-employment benefit entitlements (partners)	Receivables from affiliated companies		1478	Valuation allowances on receivables from affiliated companies remaining term up to 1 year
Other assets or Other liabilities		F 1390	Clearing account actual taxation			1479	Valuation allowances on receivables from affiliated companies remaining term greater than 1 year
	SB	F 1391	Neutralization of items recognized in income for Section 4 (3) EStG				
- "Other accounts" -	SB	1394	Receivables from company/joint ownership	Receivables from other long-term investees and investors or Liabilities to companies invested in		F 1480	Trade receivables from other long-term investees and investors
Trade receivables or Other liabilities		S 1400	Trade receivables				
		F 1401 -1406	Trade receivables				
		F 1410 -1444	Trade receivables, no separate receivables/payables accounting			F 1481	Trade receivables from other long-term investees and investors - remaining term up to 1 year
	SB	F 1445	Trade receivables at general VAT rate or of a VAT-exempt small business (cash basis accounting)			F 1485	Trade receivables from other long-term investees and investors - remaining term greater than 1 year
	SB	F 1446	Trade receivables at reduced VAT rate (cash basis accounting)	Receivables from other long-term investees and investors		1488	Valuation allowances on receivables from other long-term investees and investors remaining term up to 1 year
	SB	F 1447	Tax-exempt or untaxed trade receivables (cash basis accounting)			1489	Valuation allowances on receivables from other long-term investees and investors remaining term greater than 1 year
	SB	F 1448	Trade receivables at average rates under section 24 UStG (cash basis accounting)				
	SB	F 1449	Contra account 1445-1448 if receivables are classified by tax rates (cash basis accounting)	Other receivables from shareholders or Other liabilities to shareholders or Liabilities to shareholders or Other liabilities		F 1490	Trade receivables from shareholders/partners
	SB	F 1450	Receivables under section 11 (1) sentence 2 EStG for section 4/3 EStG				

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Balance sheet / Profit and lost item	Program linkage	1 Financial and Private Accounts		Balance sheet / Profit and lost item	Program linkage	1 Financial and Private Accounts	
		F 1491	Trade receivables from shareholders/partners - remaining term up to 1 year	Other assets		1522	Profit participation rights
		F 1495	Trade receivables from shareholders/partners - remaining term greater than 1 year			1524	Supplementary payments or additional contributions receivable
Trade receivables		1498	Contra account for other assets if posted via receivables account			1525	Security deposits
						1526	Security deposits - remaining term up to 1 year
Trade receivables or Other liabilities		1499	Contra account 1451-1497 if allocated to receivables account			1527	Security deposits - remaining term greater than 1 year
Other assets or Other liabilities		1500	Other assets	Other assets or Other liabilities	U	F 1528	Subsequently deductible input tax, section 15a(2) UStG
		1501	Other assets - remaining term up to 1 year		U	F 1529	Repayable input tax, section 15a(2) UStG
Other assets		1502	Other assets - remaining term greater than 1 year	Other assets		1530	Receivables from employees (payroll)
Other assets or Other liabilities		1503	Receivables from executive board members and managing directors - remaining term up to 1 year			1531	Receivables from employees (payroll) - remaining term up to 1 year
						1537	Receivables from employees (payroll) - remaining term greater than 1 year
Other assets		1504	Receivables from executive board members and managing directors - remaining term greater than 1 year	Other assets or Other liabilities		1540	Receivables from trade tax overpayments
				Other assets		1542	Tax refund claims against other countries
Other assets or Other liabilities		1505	Receivables from supervisory and advisory board members - remaining term up to 1 year			F 1543	Receivables from tax authorities for construction withholding tax remitted
				Other assets or Other liabilities		1544	Receivables from Bundesagentur für Arbeit
Other assets		1506	Receivables from supervisory and advisory board members - remaining term greater than 1 year	Other assets		1545	Accounts receivable from VAT advance payments
						1546	VAT receivables, previous year
Other receivables from shareholders or Other liabilities to shareholders or Liabilities to shareholders or Other liabilities		1507	Receivables from other shareholders - remaining term up to 1 year	Other assets or Other liabilities		1547	Receivables from excise duties paid
						S 1548	Input tax deductible in following period/year
						1549	Reclaimed corporate income tax
		1508	Receivables from other shareholders - remaining term greater than 1 year	Other assets		1550	Loans
						1551	Loans - remaining term up to 1 year
						1555	Loans - remaining term greater than 1 year
Advance payments made		1510	Prepayments for inventories	Other assets or Other liabilities	U	F 1556	Subsequently deductible input tax, section 15a(1) UStG, movable assets
		AV 1511	Prepayments, 7 % input tax				
		AV 1512	Prepayments, 5 % input tax		U	F 1557	Repayable input tax, section 15a(1) UStG, movable assets
		R 1513 -1516					
		AV 1517	Prepayments, 16 % input tax		U	F 1558	Subsequently deductible input tax, section 15a(1) UStG, immovable property
		AV 1518	Prepayments, 19 % input tax				
Other assets or Other liabilities		1519	Receivables from project consortiums		U	F 1559	Repayable input tax, section 15a(1) UStG, immovable property
		1520	Receivables from health insurance funds from Act on Reimbursement of Employers' Expenses (AAG)			S 1560	Input tax allocation accounts
						S 1561	Input tax allocation account, 7 %
		1521	Consignment goods accounts			S 1562	Allocation account for input tax on intra-European Union acquisitions

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Balance sheet / Profit and lost item	Program linkage	1 Financial and Private Accounts		Balance sheet / Profit and lost item	Program linkage	1 Financial and Private Accounts	
		S 1563	Allocation account for input tax on intra-European Union acquisitions, 19 %			1596	Receivables from affiliated companies - remaining term greater than 1 year
		R 1564 -1565		Receivables from other long-term investees and investors or Liabilities to companies invested in		1597	Receivables from other long-term investees and investors
		S 1566	Input tax allocation account, 19 %				
		S 1567	Input tax allocation account under sections 13a and 13b UStG			1598	Receivables from other long-term investees and investors - remaining term up to 1 year
		R 1568					
		S 1569	Input tax allocation account under sections 13a and 13b UStG, 19 %			1599	Receivables from other long-term investees and investors - remaining term greater than 1 year
	U	S 1570	Deductible input tax				
	U	S 1571	Deductible input tax, 7 %				
	U	S 1572	Deductible input tax on intra-European Union acquisitions	Trade payables or Other assets		S 1600	Trade payables
						F 1601 -1603	Trade payables
	U	S 1573	Input tax from acquisition as last purchaser in a triangular transaction		SB	F 1605	Trade payables at general VAT rate (cash basis accounting)
	U	S 1574	Deductible input tax on intra-European Union acquisitions, 19 %		SB	F 1606	Trade payables at reduced VAT rate (cash basis accounting)
		R 1575					
	U	S 1576	Deductible input tax, 19 %		SB	F 1607	Trade payables, no input tax (cash basis accounting)
	U	S 1577	Deductible input tax under section 13b UStG, 19 %		SB	F 1609	Contra account 1605-1607 if payables are classified by tax rates (cash basis accounting)
	U	S 1578	Deductible input tax under section 13b UStG				
		R 1579		Trade payables or Other assets		F 1610 -1623	Trade payables, no separate receivables/payables accounting
	SB	1580	Contra account for input tax, section 4(3) EStG				
	SB	1581	Reversal of input tax from previous year, section 4(3) EStG		SB	F 1624	Trade payables for investments, section 4(3) EStG
	SB	1582	Input tax from investments, section 4(3) EStG	Trade payables or Other assets		F 1625	Trade payables, no separate receivables/payables accounting - remaining term up to 1 year
		R 1583					
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			F 1626	Trade payables, no separate receivables/payables accounting - remaining term between 1 and 5 years
	U	S 1585	Deductible input tax for withdrawal of goods from a VAT warehouse			F 1628	Trade payables, no separate receivables/payables accounting - remaining term greater than 5 years
		R 1587					
	U	F 1588	Acquisition tax liability				
		R 1589		Liabilities to affiliated companies or Receivables from affiliated companies		F 1630	Trade payables to affiliated companies
		1590	Items in transit				
		1592	Third-party funds				
Other liabilities or Other assets		F 1593	Allocation account for payments received on account of orders if posted via receivables account			F 1631	Trade payables to affiliated companies - remaining term up to 1 year
Receivables from affiliated companies or Liabilities to affiliated companies		1594	Receivables from affiliated companies			F 1635	Trade payables to affiliated companies - remaining term between 1 and 5 years
		1595	Receivables from affiliated companies - remaining term up to 1 year			F 1638	Trade payables to affiliated companies - remaining term greater than 5 years

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Balance sheet / Profit and lost item	Program linkage	1 Financial and Private Accounts		Balance sheet / Profit and lost item	Program linkage	1 Financial and Private Accounts	
Liabilities to companies invested in or Receivables from other long-term investees and investors		F 1640	Trade payables to other long-term investees and investors			1671	Liabilities to general partners - remaining term up to 1 year
						1672	Liabilities to general partners - remaining term between 1 and 5 years
		F 1641	Trade payables to other long-term investees and investors - remaining term up to 1 year			1673	Liabilities to general partners - remaining term greater than 5 years
		F 1645	Trade payables to other long-term investees and investors - remaining term between 1 and 5 years	Liabilities to limited partners or Receivables from limited partners		1675	Liabilities to limited partners
		F 1648	Trade payables to other long-term investees and investors - remaining term greater than 5 years			1676	Liabilities to limited partners - remaining term up to 1 year
						1677	Liabilities to limited partners - remaining term between 1 and 5 years
Other liabilities to shareholders or Other assets or Other receivables from shareholders or Receivables from shareholders		F 1650	Trade payables to shareholders/partners			1678	Liabilities to limited partners - remaining term greater than 5 years
				Other liabilities or Other assets		1691	Liabilities to project consortiums
		F 1651	Trade payables to shareholders/partners - remaining term up to 1 year		SB	1692	Neutralization of items recognized in expenses for section 4(3) EStG
		F 1655	Trade payables to shareholders/partners - remaining term between 1 and 5 years		SB	1693	Items recognized in equity for section 4(3) EStG
		F 1658	Trade payables to shareholders/partners - remaining term greater than 5 years	Other liabilities		1695	Liabilities to silent partners
						1696	Liabilities to silent partners - remaining term up to 1 year
Trade payables or Other assets		1659	Contra account 1625-1658 if allocated to payables account			1697	Liabilities to silent partners - remaining term between 1 and 5 years
Liabilities on bills accepted and drawn		F 1660	Bills payable			1698	Liabilities to silent partners - remaining term greater than 5 years
		F 1661	Bills payable - remaining term up to 1 year	Other liabilities or Other assets		1700	Other liabilities
		F 1662	Bills payable - remaining term between 1 and 5 years			1701	Other liabilities - remaining term up to 1 year
		F 1663	Bills payable - remaining term greater than 5 years	Other liabilities		1702	Other liabilities - remaining term between 1 and 5 years
Liabilities to shareholders or Receivables from shareholders		1665	Liabilities to GmbH shareholders			1703	Other liabilities - remaining term greater than 5 years
					SB	1704	Other liabilities, under section 11(2) sentence 2 EStG for section 4(3) EStG
		1666	Liabilities to GmbH shareholders - remaining term up to 1 year				
Liabilities to shareholders		1667	Liabilities to GmbH shareholders - remaining term between 1 and 5 years	Other liabilities		1705	Loans
						1706	Loans - remaining term up to 1 year
		1668	Liabilities to GmbH shareholders - remaining term greater than 5 years			1707	Loans - remaining term between 1 and 5 years
						1708	Loans - remaining term greater than 5 years
Liabilities to general partners or Receivables from general partners		1670	Liabilities to general partners	Other liabilities or Other assets		1709	Profit drawdown account of silent partners - other liabilities
				Advance payments received on orders		1710	Payments received on account of orders (liabilities)

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Balance sheet / Profit and lost item	Program linkage	1 Financial and Private Accounts		Balance sheet / Profit and lost item	Program linkage	1 Financial and Private Accounts	
	U	AM 1711	Tax-paid payments received on account of orders, 7 % VAT (liabilities)	Other liabilities		1738	Liabilities from taxes and levies - remaining term between 1 and 5 years
	U	AM 1712	Tax-paid payments received on account of orders, 5 % VAT (liabilities)			1739	Liabilities from taxes and levies - remaining term greater than 5 years
		R 1713		Other liabilities or Other assets		1740	Payroll liabilities
	U	AM 1714	Tax-paid payments received on account of orders, 0 % VAT (liabilities)			1741	Wage and church tax payables
						1742	Social security liabilities
		1715	Payments received on account of orders - Back taxes			1743	Social security liabilities - remaining term up to 1 year
		R 1716				1744	Social security liabilities - remaining term between 1 and 5 years
	U	AM 1717	Tax-paid payments received on account of orders, 16 % VAT (liabilities)			1745	Social security liabilities - remaining term greater than 5 years
	U	AM 1718	Tax-paid payments received on account of orders, 19 % VAT (liabilities)			1746	Liabilities from taxes withheld (investment income tax and solidarity surcharge, church tax on investment income tax) for open distribution
		1719	Payments received on account of orders - remaining term up to 1 year			1747	Excise duties payable
		1720	Payments received on account of orders - remaining term between 1 and 5 years			1748	Liabilities for amounts withheld from employees
		1721	Payments received on account of orders - remaining term greater than 5 years			1749	Payables to tax authorities for construction withholding tax to be remitted
Advance payments received on orders (deducted from inventories on the face of the balance sheet)		1722	Payments received on account of orders (deducted from inventories on the face of the balance sheet)			1750	Liabilities from capital-forming payment arrangements
						1751	Liabilities from capital-forming payment arrangements - remaining term up to 1 year
Other liabilities or Other assets		S 1725	VAT due in following period (sections 13 (1) no. 6, 13b (2) UStG)	Other liabilities		1752	Liabilities from capital-forming payment arrangements - remaining term between 1 and 5 years
Other liabilities		S 1728	VAT on electronic services taxable in another EU country			1753	Liabilities from capital-forming payment arrangements - remaining term greater than 5 years
		1729	Tax payments on services taxable in another EU country			1754	Tax payments to other countries
		1730	Credit card settlements			1755	Payroll allocation
Other liabilities or Other assets		1731	Consignment goods accounts			1756	Payroll allocation, section 11(2) EStG for section 4(3) EStG
Other liabilities		1732	Security deposits received	Other liabilities or Other assets	SB	1757	Liabilities to company/joint ownership
		1733	Security deposits received - remaining term up to 1 year			1758	Other liabilities refunds by co-operatives
		1734	Security deposits received - remaining term between 1 and 5 years	- "Other accounts" -	SB	1759	Expected contributions owed to social security funds
		1735	Security deposits received - remaining term greater than 5 years	Other liabilities		S 1760	VAT not due
Other liabilities or Other assets		1736	Liabilities from taxes and levies	Other liabilities or Other assets			
		1737	Liabilities from taxes and levies - remaining term up to 1 year	Provisions for taxes (general) or Other assets	U	S 1761	VAT not due, 7 %

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Balance sheet / Profit and lost item	Program linkage	1 Financial and Private Accounts		Balance sheet / Profit and lost item	Program linkage	1 Financial and Private Accounts	
		S 1762	VAT not due on intra-European Union supplies of goods and services subject to domestic taxation	Other liabilities or Other assets		S 1794	VAT from acquisition as last purchaser in a triangular transaction
		R 1763			SB	1795	Social security liabilities (section 4(3) EStG)
	U	S 1764	VAT not due on intra-European Union supplies of goods and services subject to domestic taxation, 19 %	Other liabilities		1796	Issued gift tokens
		R 1765				1797	Liabilities from VAT advance payments
	U	S 1766	VAT not due, 19 %			S 1798	VAT on intra-European Union supplies of goods and services subject to domestic taxation, only OSS
Other liabilities		S 1767	VAT on supplies of goods and services taxable in another EU country	Capital share general partners		F 1800	Private withdrawals, general, gp
				Withdrawals		F 1801	Private withdrawals, general (only sole proprietorships)
		S 1768	VAT on supplies of other goods and services/cost-plus contracts taxable in another EU country	Capital share general partners		F 1810	Private taxes, gp
				Withdrawals		F 1811	Private taxes (only sole proprietorships)
Other liabilities or Other assets		S 1769	VAT withdrawal of goods from a VAT warehouse	Capital share general partners		F 1820	Special personal deductions, partly deductible, gp
		S 1770	VAT	Withdrawals		F 1821	Special personal deductions, partly deductible (only sole proprietorships)
		S 1771	VAT, 7 %				
		S 1772	VAT on intra-European Union acquisitions				
		R 1773		Capital share general partners		F 1830	Special personal deductions, fully deductible, gp
		S 1774	VAT on intra-European Union acquisitions, 19 %				
		R 1775		Withdrawals		F 1831	Special personal deductions, fully deductible (only sole proprietorships)
		S 1776	VAT, 19 %				
		S 1777	VAT on intra-European Union supplies of goods and services subject to domestic taxation	Capital share general partners		F 1840	Non-cash benefits, donations, gp
				Withdrawals		F 1841	Non-cash benefits, donations (only sole proprietorships)
		S 1778	VAT on intra-European Union supplies of goods and services subject to domestic taxation, 19 %	Capital share general partners		F 1850	Extraordinary expenses, gp
		S 1779	VAT on intra-European Union acquisitions, no input tax deduction	Withdrawals		F 1851	Extraordinary expenses (only sole proprietorships)
	U	F 1780	VAT prepayments				
	U	F 1781	VAT prepayments 1/11	Capital share general partners		F 1860	Real estate expenses, gp
	U	F 1782	Back taxes, VAT return line 65	Withdrawals		F 1861	Real estate expenses (only sole proprietorships)
	U	F 1783	Incorrect or invalid invoiced taxes, VAT return line 69			1869	Real estate expenses (VAT key possible, only sole proprietorships)
		S 1784	VAT on intra-European Union acquisition of new vehicles from suppliers without VAT identification number	Capital share general partners		F 1870	Income from real estate, gp
				Withdrawals		F 1871	Income from real estate (only sole proprietorships)
		S 1785	VAT under section 13b UStG			1879	Income from real estate (VAT key possible, only sole proprietorships)
		R 1786					
		S 1787	VAT under section 13b UStG, 19 %				
		1788	Acquisition tax deferred until	Capital share general partners		F 1880	Non-cash withdrawals, gp
		1789	VAT, current year	Withdrawals		F 1881	Non-cash withdrawals (only sole proprietorships)
		1790	VAT, previous year				
Other liabilities		1791	VAT, earlier years				
Other liabilities or Other assets		1792	Other allocation accounts (interim accounts)	Capital share general partners		F 1890	Private contributions, gp
				Withdrawals		F 1891	Private contributions (only sole proprietorships)
Other assets		1793	Allocation account for prepayments if posted via payables account				

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Balance sheet / Profit and lost item	Program linkage	1 Financial and Private Accounts		Balance sheet / Profit and lost item	Program linkage	2 Deferral Accounts	
Liabilities to limited partners or Receivables from limited partners		F 1900	Private withdrawals, general, lp	Other operating expenses		R 2000 -2001	
		R 1901 -1909			K	2004	Losses from mergers and reorganisations
		F 1910	Private taxes, lp			R 2006	
		R 1911 -1919				2007	Restructuring and reorganisation costs
		F 1920	Special personal deductions, partly deductible, lp			R 2008	
		R 1921 -1929				2010	Non-operating expenses
		F 1930	Special personal deductions, fully deductible, lp			2020	Prior-period expenses
		R 1931 -1939			HB	2090	Expenses from the application of transitional provisions
		F 1940	Non-cash benefits, donations, lp		HB	2091	Expenses from the application of transitional provisions (provisions for pensions)
		R 1941 -1949			HB	2094	Expenses from the application of transitional provisions (deferred taxes)
		F 1950	Extraordinary expenses, lp	Interest and similar expenses	G K	2100	Interest and similar expenses
		R 1951 -1959			G K	2102	Non-tax-deductible other incidental charges related to taxes, section 4(5b) EStG
		F 1960	Real estate expenses, lp			2103	Tax-deductible other incidental charges related to taxes
		R 1961 -1969			G K	2104	Non-tax-deductible other incidental charges related to taxes
		F 1970	Income from real estate, lp		G K	2105	Interest expenses as per Sect. 233a of the German Fiscal Code, non-deductible
		R 1971 -1979				R 2106	
		F 1980	Non-cash withdrawals, lp		G K	2107	Interest expenses as per Sect. 233a of the German Fiscal Code, deductible
		R 1981 -1989			G K	2108	Interest expenses as per Sect. 234 to 237 of the German Fiscal Code, non deductible
		F 1990	Private contributions, lp		G K	2109	Interest expenses to affiliated companies
		R 1991 -1999			G K	2110	Interest expenses on short-term debt
					G K	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
					G K	2115	Interest and similar expenses, sections 3 no. 40, 3c EStG/section 8b(1,4) KStG
					G K	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

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Balance sheet / Profit and lost item	Program linkage	2 Deferral Accounts		Balance sheet / Profit and lost item	Program linkage	2 Deferral Accounts	
	G K	2118	Interest on receivables and payables accounts			2166	Expenses from remeasurement of cash funds
	G K	2119	Interest expenses on short-term liabilities to affiliated companies			2170	Non-deductible input tax
						2171	Non-deductible input tax, 7 %
	G K	2120	Interest expense on long-term debt			R 2174	
	G K	2123	Depreciation and amortization of premium or discount/debt discount for financing purposes			-2175	
						2176	Non-deductible input tax, 19 %
	G K	2124	Depreciation and amortization of premium or discount/debt discount for financing fixed assets	Taxes on income and earnings	K	2200	Corporate income tax
				Taxes on income and earnings or Taxes on income and earnings	K	2203	Corporate income tax for prior years
	G K	2125	Interest expenses for buildings classified as operating assets	Taxes on income and earnings	K	2204	Corporate income tax refunds for prior years
					K	2208	Solidarity surcharge
	G K	2126	Borrowing costs for fixed assets	Taxes on income and earnings or Taxes on income and earnings	K	2209	Solidarity surcharge for prior years
	G K	2127	Annuities and recurrent payments				
	G	2128	Interest expenses for the provision of capital by partners, section 15 EStG (corresponds to special business income)	Taxes on income and earnings	K	2210	Solidarity surcharge refunds for prior years
					K	2213	Withholding tax on investment income, 25 %
					K	2216	Allowable solidarity surcharge on withholding tax on investment income, 25 %
	G K	2129	Interest expenses on long-term liabilities to affiliated companies				
	G K	2130	Discount expenses		G K	2218	Foreign tax on DTA income exempt from domestic taxation
	G K	2139	Discount expenses to affiliated companies		G K	2219	Credit/ deduction of foreign withholding tax
		2140	Expenses similar to interest expenses		HB G K	2250	Expenses from additions to and reversals of deferred taxes
		2141	Loan commissions and administrative cost contributions				
		2142	Interest cost included in additions to pension provisions		HB G K	2255	Income from additions to and reversals of deferred taxes
	HB	2143	Interest expenses from the discounting of liabilities		G K	2260	Expenses from additions to provisions for taxes for tax deferral (BStBK)
		2144	Interest expenses from the discounting of provisions		G K	2265	Income from reversal of provisions for taxes for tax deferral (BStBK)
		2145	Interest expenses from the discounting of provisions for pensions and similar/comparable obligations	Taxes on income and earnings or Taxes on income and earnings	G K	2281	Back payments and refunds of trade tax for prior years, section 4(5b) EStG
				Taxes on income and earnings	G K	2283	Income from reversal of provisions for trade tax, section 4(5b) EStG
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	Other taxes		2285	Back payments of other taxes for prior years
						2287	Refunds of other taxes for prior years
	HB	2147	Expenses from assets for offsetting in accordance with section 246(2) HGB			2289	Income from reversal of provisions for other taxes
				Other operating expenses		2300	Other expenses
Interest and similar expenses	G K	2148	Interest expenses from the discounting of provisions, non-tax-deductible			2307	Other regular non-operating expenses
					G K	2308	Other non-deductible expenses
		2149	Expenses similar to interest expenses to affiliated companies			2309	Other infrequent expenses
Other operating expenses		2150	Currency translation losses				
		2151	Currency translation losses (not s. 256a HGB)				

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Balance sheet / Profit and lost item	Program linkage	2 Deferral Accounts		Balance sheet / Profit and lost item	Program linkage	2 Deferral Accounts	
		2310	Disposals of tangible fixed assets (net carrying amount for book loss)			2347	Expenses from the purchase of treasury shares
						2350	Real estate expenses, non-operating
		2311	Disposals of intangible fixed assets (net carrying amount for book loss)	Other taxes		2375	Land tax
				Other operating expenses	G K	2380	Non-cash benefits, donations, non-tax deductible
		2312	Disposals of long-term financial assets (net carrying amount for book loss)		G K	2381	Non-cash benefits, donations for scientific and cultural purposes
	G K	2313	Disposals of long-term financial assets, section 3 no. 40 EStG/section 8b(3) KStG (net carrying amount for book loss)		G K	2382	Non-cash benefits, donations for charitable purposes
					G K	2383	Non-cash benefits, donations for church, religious and non-profit purposes
Other operating income		2315	Disposals of tangible fixed assets (net carrying amount for book gain)		G K	2384	Non-cash benefits, donations to political parties
		2316	Disposals of intangible fixed assets (net carrying amount for book gain)		K	2385	Non-deductible half of supervisory board remuneration
						2386	Deductible supervisory board remuneration
		2317	Disposals of long-term financial assets (net carrying amount for book gain)		G K	2387	Non-cash benefits, donations to permanent assets (capital reserves) of a non-profit foundation
	G K	2318	Disposals of long-term financial assets, section 3 no. 40 EStG/section 8b(2) KStG (net carrying amount for book gain)		G K	2389	Non-cash benefits, donations to permanent assets (capital reserves) of a church, religious or non-profit foundation
Other operating expenses		R 2320					
		2323	Losses on disposal of shares in corporations (long-term financial assets), section 3 no. 40 EStG/section 8b(3) KStG		G K	2390	Non-cash benefits, donations to permanent assets (capital reserves) of a scientific, charitable or cultural foundation
	K	2324	Disposal of securities classified as current assets, section 8b(3) KStG (book value in the event of accounting loss)			2400	Bad debt allowances (normal amount)
					U	AM 2401	Bad debt allowances, 7 % VAT (normal amount)
		2325	Losses on disposal of current assets (excluding inventories)		U	AM 2402	Bad debt allowances on tax-exempt intra-European Union supplies of goods and services (normal amount)
	G K	2326	Losses on disposal of current assets (excluding inventories), section 3 no. 40 EStG/section 8b(3) KStG		U	AM 2403	Bad debt allowances on intra-European Union supplies of goods and services subject to domestic taxation, 7 % VAT (normal amount)
	SB	2327	Disposal of current assets under section 4(3) sentence 4 EStG			R 2404	
	SB G K	2328	Disposal of current assets, section 3 no. 40 EStG/section 8b(3) KStG under section 4(3) sentence 4 EStG			-2405	
					U	AM 2406	Bad debt allowances, 19 % VAT (normal amount)
						R 2407	
					U	AM 2408	Bad debt allowances on intra-European Union supplies of goods and services subject to domestic taxation, 19 % VAT (normal amount)
Other operating expenses	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			R 2409	
	SB	2344	Transfers to replacement reserve under R.6.6 EStR	Depreciation and amortization of current assets to the extent that they exceed normal depreciation		2430	Bad debt allowances (if unusually high)
	SB	2345	Allocation to other tax reserves				

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Balance sheet / Profit and lost item	Program linkage	2 Deferral Accounts		Balance sheet / Profit and lost item	Program linkage	2 Deferral Accounts	
	U	AM 2431	Bad debt allowances, 7 % VAT (if unusually high)	Income from profits transferred under profit pooling, profit and loss transfer, or partial profit transfer agreements or Income from loss transfer	G K	2493	Transferred profit shares (debit) / adjusted shares of losses (credit) in typical silent partnerships pursuant to section 8 of the GewStG
		R 2432 -2435					
	U	AM 2436	Bad debt allowances, 19 % VAT (if unusually high)				
		R 2437 -2438					
	G K	2440	Allowances on receivables from corporations classified as long-term investees (if unusually high), s. 3c EStG/ s. 8b(3) KStG	Income from profits transferred under profit pooling, profit and loss transfer, or partial profit transfer agreements	K	2494	Profit transferred on the basis of a profit and loss transfer or partial profit transfer agreement
	K	2441	Allowances on receivables from shareholders and related parties (if unusually high), s. 8b(3) KStG	Appropriations to capital reserves under the rules governing simplified capital decreases		2495	Appropriation to capital reserves under the rules governing simplified capital decreases
Other operating expenses		2450	Transfers to global valuation allowance on receivables	Appropriations to mandatory reserve		2496	Appropriation to legal reserve
		2451	Transfer to specific valuation allowance on receivables	Appropriations to reserves provided for by the articles of association		2497	Appropriation to reserves provided for by the articles of association
Appropriations to reserve for shares in a parent or majority investor		2480	Transfers to reserve for shares in a parent or majority investor	Appropriations to reserve for shares in a parent or majority investor		F 2498	Transfers to special reserves for capitalised own shares
Appropriations to other reserves		F 2481	Appropriation to collectively held reserves (with breakdown for statement of changes in capital account)	Appropriations to other retained earnings		2499	Appropriation to other revenue reserves
Appropriations to other revenue reserves		2485	Transfers to other revenue reserves (co-operatives)	Other operating income		R 2500 -2501	
Taxable profit/loss for the current year (tax adjustment item)	SB	2488	Change tax adjustment item (corporations)		K	2504	Gains from mergers and reorganisations
						R 2508	
						2510	Non-operating income
	SB	F 2489	Change tax adjustment item (partnerships, sole proprietorships)			2520	Prior - period income
					HB	2590	Income from the application of transitional provisions
Expenses from loss transfers (parent)	G K	2490	Cost of loss absorption		HB	2594	Income from the application of transitional provisions (deferred taxes)
Income from profits transferred under profit pooling, profit and loss transfer, or partial profit transfer agreements or Income from loss transfer	HB	2491	Transferred profit shares (debit) / adjusted shares of losses (credit) in atypical silent partnerships	Income from long-term equity investments		2600	Income from long-term equity investments
					G K	2603	Income from investments in partnerships (affiliated companies), s. 9 GewStG or s. 18 EStG
Income from profits transferred under profit pooling, profit and loss transfer, or partial profit transfer agreements		2492	Profit transferred on the basis of a profit pooling agreement			2613	Income from typical silent partnerships
					G K	2614	Income from atypical silent partnerships
					G K	2615	Income from shares in corporations (long-term equity investments), s. 3 no. 40 EStG/ s. 8b(1) KStG
					G K	2616	Income from shares in corporations (affiliated companies), s. 3 no. 40 EStG/ s. 8b(1) KStG
					G K	2618	Profit shares from industrial or self-employed partnerships, s. 9 GewStG or s. 18 EStG

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Balance sheet / Profit and lost item	Program linkage	2 Deferral Accounts		Balance sheet / Profit and lost item	Program linkage	2 Deferral Accounts	
		2619	Income from long-term equity investments in affiliated companies	other interest and similar income		2670	Discounts received
Income from other securities and long-term loans		2620	Income from other securities and long-term loans			2679	Discounts received from affiliated companies
		2621	Income from long-term loans			2680	Income similar to interest income
		2622	Income from long-term loans to affiliated companies		G K	2682	Tax-exempt interest income from discounting of provisions
		2623	Income from shares in partnerships (long-term financial assets)		HB	2683	Interest income from the discounting of liabilities
	G K	2625	Income from shares in corporations (long-term equity investments), s. 3 no. 40 EStG/ s. 8b(1,4) KStG			2684	Interest income from the discounting of provisions
	G K	2626	Income from shares in corporations (affiliated companies), s. 3 no. 40 EStG/ s. 8b(1) KStG			2685	Interest income from the discounting of provisions for pensions and similar/comparable obligations
		2640	Interest and dividend income	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
		2641	Compensation payments received as an outside shareholder		HB	2687	Income from assets for offsetting in accordance with section 246(2) HGB
		2646	Income from shares in partnerships (affiliated companies)	other interest and similar income		R 2688	
		2647	Income from other long-term securities of corporations (affiliated companies)			2689	Income similar to interest income from affiliated companies
		2648	Income from other long-term securities of partnerships (affiliated companies)	Other operating income		2700	Other income
		2649	Income from other securities and long-term loans, from affiliated companies			2705	Other regular operating income
other interest and similar income		2650	Other interest and similar income			2707	Other regular non-operating income
	G K	2653	Interest income s. 233a AO, s. 4(5b) EStG, tax-exempt			2709	Other infrequent income
		2654	Income from other securities and short-term loans			2710	Income from reversal of write-downs of tangible fixed assets
	G K	2655	Income from shares in corporations (current assets), s. 3 no. 40 EStG/ s. 8b(1,4) KStG			2711	Income from reversal of write-downs of intangible fixed assets
	G K	2656	Income from shares in corporations (affiliated companies), s. 3 no. 40 EStG/ s. 8b(1) KStG			2712	Income from reversal of write-downs of long-term financial assets
		2657	Interest income s. 233a AO, taxable		G K	2713	Income from reversal of write-downs of long-term financial assets, section 3 no. 40 EStG/section 8b(3) sentence 8 KStG
	K	2658	Interest income s. 233a AO, tax-exempt (Schedule GK KSt)		G K	2714	Income from reversal of write-downs, section 3 no. 40 EStG/section 8b(2) KStG
		2659	Other interest and similar income from affiliated companies			2715	Income from reversal of write-downs of current assets excluding inventories
Other operating income		2660	Currency translation gains		G K	2716	Income from reversal of write-downs of current assets, section 3 no. 40 EStG/section 8b(3) sentence 8 KStG
		2661	Currency translation gains (not s. 256a HGB)			R 2720	
		2666	Income from remeasurement of cash funds				

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Balance sheet / Profit and lost item	Program linkage	2 Deferral Accounts		Balance sheet / Profit and lost item	Program linkage	2 Deferral Accounts	
		2723	Income from disposal of shares in corporations (long-term financial assets), section 3 no. 40 EStG/section 8b(2) KStG	Other operating income		2760	Income from capitalisation of assets acquired free of charge
						2762	Reimbursements, refunds and credit entries relating to prior periods
	K	2724	Disposal of securities classified as current assets, section 8b(2) KStG (book value in the event of book gain)	Sales		2764	Income from administrative expense allocations
		2725	Income from disposal of current assets (excluding inventories)	Income from loss transfer	K	2790	Income from loss absorption
	G K	2726	Income from disposal of current assets (excluding inventories), section 3 no. 40 EStG/section 8b(2) KStG	Income from profits received under profit pooling, profit and loss transfer, or partial profit transfer agreements		2792	Income from profits received under a profit pooling agreement
		2727	Income from reversal of tax reserve under s. 6b(3) EStG		G K	2794	Income from profits received under a profit and loss transfer or partial profit transfer agreement
		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	Withdrawals from capital reserves		2795	Withdrawals from capital reserves
		2730	Income from reduction in global valuation allowances on receivables	Withdrawals from legal reserve		2796	Withdrawals from legal reserve
		2731	Income from reduction in specific valuation allowances on receivables	Withdrawals from reserves provided for by the articles of association		2797	Withdrawals from reserves provided for by the articles of association
		2732	Income from recoveries of receivables previously written off	Withdrawals from reserve for shares in a parent or majority investor		F 2798	Withdrawals from special reserves for capitalised own shares
		2735	Income from reversal of provisions	Withdrawals from other retained earnings		2799	Withdrawals from other revenue reserves
		2736	Income from remission of liabilities				
	SB	2737	Income from reversal of tax reserve under s. 4g EStG	Withdrawals from reserve for shares in a parent or majority investor		2840	Withdrawals from reserve for shares in a parent or majority investor
		2740	Income from the reversal of other tax reserves	Withdrawals from other reserves		F 2841	Withdrawals from collectively held reserves (with breakdown for statement of changes in capital account)
		2741	Income from reversal of accelerated tax depreciation				
		2742	Insurance recoveries and compensation payments	Withdrawals from other revenue reserves		2850	Withdrawals from other revenue reserves (cooperatives)
		2743	Investment subsidies (taxable)	of which retained profits brought forward/of which accumulated losses brought forward		2860	Retained profits brought forward after appropriation of net profit
	G K	2744	Investment grants (tax-exempt)				
Income from capital decrease	K	2745	Income from capital decrease				
Other operating income	G K	2746	Tax-exempt income from reversal of tax reserves			F 2865	Retained profits brought forward after appropriation of net profit (with breakdown for statement of changes in capital accounts)
	G K	2747	Other tax-exempt operating income				
		2749	Refunds Act on Reimbursement of Employers' Expenses (AAG)				
Sales		2750	Income from real estate			F 2867	Accumulated losses brought forward after appropriation of net profit (with breakdown for statement of changes in capital accounts)
	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 -2754					

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Balance sheet / Profit and lost item	Program linkage	2 Deferral Accounts		Balance sheet / Profit and lost item	Program linkage	3 Incoming goods and inventories	
		2868	Accumulated losses brought forward after appropriation of net profit	Cost of raw materials, consumables and supplies, and of purchased merchandise		3000	Raw materials, consumables and supplies
Advance distribution / resolved distribution for the FY		2870	Advance distribution			AV 3010 -3019	Cost of raw materials, consumables and supplies, 7 % input tax
Other operating expenses		2890	Allocated imputed business owner's remuneration			R 3020 -3028	
		2891	Allocated imputed rental and lease payments			3029	Cost of raw materials, consumables and supplies without input tax deduction
		2892	Allocated imputed interest			AV 3030 -3039	Cost of raw materials, consumables and supplies, 19 % input tax
		2893	Allocated imputed depreciation, amortisation and write-downs			R 3040 -3059	
		2894	Allocated imputed business risks		U	AV 3060	Cost of raw materials, consumables and supplies, intra-European Union acquisitions, 7 % input tax and 7 % VAT
		2895	Allocated imputed wages for non-compensated employees			R 3061	
		R 2900			U	AV 3062 -3063	Cost of raw materials, consumables and supplies, intra-European Union acquisitions, 19 % input tax and 19 % VAT
						R 3064 -3065	
					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 -3069	
						AV 3070	Cost of raw materials, consumables and supplies, 5.5 % input tax
						AV 3071	Purchase of production supplies 9.0 % input tax
						R 3072 -3074	
					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 -3088	
					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

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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	
		AV 3092	Fuels (production), 19 % input tax			R 3147 -3149	
		R 3093 -3098				S/AV 3150	Cash discounts received on services for which recipient bears tax liability under section 13b UStG
Expenses for purchased services		3100	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
		AV 3106	Purchased services, 19 % input tax			R 3152	
		R 3107				S/AV 3153	Cash discounts received on services for which recipient bears tax liability under section 13b UStG, no input tax, with VAT
		AV 3108	Purchased services, 7 % input tax		U	S/AV 3154	Cash discounts received on services for which recipient bears tax liability under section 13b UStG, no input tax and 19 % VAT
		3109	Purchased services, no input tax			R 3155 -3159	
	U	AV 3110	Construction services supplied by domestic contractor, 7 % input tax and 7 % VAT			3160	Services under s. 13b UStG, with input tax deduction
		R 3111 -3112				3165	Services under s. 13b UStG, without input tax deduction
	U	AV 3113	Other services supplied by a contractor in another EU country, 7 % input tax and 7 % VAT		G K	3170	Purchased services (rent/lease for movable property)
		R 3114			G K	3175	Purchased services (rent/lease for immovable property)
	U	AV 3115	Services supplied by foreign contractor, 7 % input tax and 7 % VAT		G K	3180	Purchased services (recompense for rights and licences)
		R 3116 -3119			G	3185	Purchased services (remuneration for rental and lease of assets - corresponds to special business income)
	U	AV 3120 -3121	Construction services supplied by domestic contractor, 19 % input tax and 19 % VAT	Cost of raw materials, consumables and supplies, and of purchased merchandise		3200	Cost of merchandise
		R 3122				AV 3300 -3309	Cost of merchandise, 7 % input tax
	U	AV 3123	Other services supplied by a contractor in another EU country, 19 % input tax and 19 % VAT			R 3310 -3346	
		R 3124				AV 3347	Cost of merchandise, 7 % input tax
	U	AV 3125 -3126	Services supplied by foreign contractor, 19 % input tax and 19 % VAT			R 3348	
		R 3127 -3129				3349	Cost of merchandise without input tax deduction
	U	AV 3130	Construction services supplied by domestic contractor, no input tax and 7 % VAT			AV 3400 -3409	Cost of merchandise, 19 % input tax
		R 3131 -3132				R 3410 -3417	
	U	AV 3133	Other services supplied by a contractor in another EU country, no input tax and 7 % VAT			AV 3418	Cost of merchandise, 19 % input tax
		R 3134				R 3419	
	U	AV 3135	Services supplied by foreign contractor, no input tax and 7 % VAT		U	AV 3420 -3424	Intra-European Union acquisitions, 7 % input tax and 7 % VAT
		R 3136 -3139					
	U	AV 3140 -3141	Construction services supplied by domestic contractor, no input tax and 19 % VAT		U	AV 3425 -3429	Intra-European Union acquisitions, 19 % input tax and 19 % VAT
		R 3142					
	U	AV 3143	Other services supplied by a contractor in another EU country, no input tax and 19 % VAT				
		R 3144					
	U	AV 3145 -3146	Services supplied by foreign contractor, no input tax and 19 % VAT				

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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	
	U	AV 3430	Intra-European Union acquisitions, no input tax and 7 % VAT			R 3712 -3713	
		R 3431 -3434				AV 3714	Trade discounts on cost of raw materials, consumables and supplies, 7 % input tax
	U	AV 3435	Intra-European Union acquisitions, no input tax and 19 % VAT			AV 3715	Trade discounts on cost of raw materials, consumables and supplies, 19 % input tax
		R 3436 -3439				R 3716	
	U	AV 3440	Intra-European Union acquisition of new vehicles from supplier without VAT identification number, 19 % input tax and 19 % VAT		U	AV 3717	Trade discounts on cost of raw materials, consumables and supplies, intra-EU acquisitions, 7 % input tax and 7 % VAT
		R 3441 -3449			U	AV 3718	Trade discounts on cost of raw materials, consumables and supplies, intra-EU acquisitions, 19 % input tax and 19 % VAT
		R 3500 -3504				R 3719	
		AV 3505 -3509	Cost of merchandise, 5.5 % input tax			AV 3720 -3721	Trade discounts, 19 % input tax
		R 3510 -3539				R 3722 -3723	
		AV 3540 -3549	Gooods received at average rate under section 24 UStG 9.0 % input tax				
	U	AV 3550	Tax-exempt intra-European Union acquisitions		U	AV 3724	Trade discounts on intra-European Union acquisitions, 7 % input tax and 7 % VAT
		3551	Cost of merchandise in a third country, taxable				
		3552	Acquisition by 1st purchaser in a triangular transaction		U	AV 3725	Trade discounts on intra-European Union acquisitions, 19 % input tax and 19 % VAT
	U	AV 3553	Purchase of merchandise as last purchaser in a triangular transaction, 19 % input tax and 19 % VAT			R 3726 -3729	
		R 3554 -3557				S/AV 3730	Cash discounts received
		3558	Cost of merchandise in another EU country, taxable			S/AV 3731	Cash discounts received, 7 % input tax
		3559	Tax-exempt imports			R 3732	
	U	AV 3560	Merchandise from a VAT warehouse, section 13a UStG, 7 % input tax and 7 % VAT			S/AV 3733	Cash discounts received on cost of raw materials, consumables and supplies
		R 3561 -3564				S/AV 3734	Cash discounts received on cost of raw materials, consumables and supplies, 7 % input tax
	U	AV 3565	Merchandise from a VAT warehouse, section 13a UStG, 19 % input tax and 19 % VAT			R 3735 S/AV 3736	Cash discounts received, 19 % input tax
		R 3566 -3569				R 3737 S/AV 3738	Cash discounts received on cost of raw materials, consumables and supplies, 19 % input tax
		3600 -3609	Non-deductible input tax			R 3739 -3740	
		3610 -3619	Non-deductible input tax, 7 %		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 3620 -3629				R 3742	
		R 3650 -3659			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
		3660 -3669	Non-deductible input tax, 19 %				
		3700	Trade discounts				
		3701	Trade discounts on cost of raw materials, consumables and supplies				
		AV 3710 -3711	Trade discounts, 7 % input tax				

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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	
		S/AV 3744	Cash discounts received on raw materials, consumables and supplies, taxable intra-European Union acquisitions		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
		S/AV 3745	Cash discounts received on taxable intra-European Union acquisitions		U	AV 3793	Cash discounts received on purchase of merchandise as last purchaser in a triangular transaction, 19 % input tax and 19 % VAT
	U	S/AV 3746	Cash discounts received on taxable intra-European Union acquisitions, 7 % input tax and 7 % VAT			S/AV 3794	Cash discounts received, 5.5 % input tax
		R 3747				S/AV 3795	Cash discounts received, 9.0 % input tax
	U	S/AV 3748	Cash discounts received on taxable intra-European Union acquisitions, 19 % input tax and 19 % VAT			R 3796	
		R 3749				S/AV 3797	Cash discounts received, 9.5 % input tax
		AV 3750	Volume discounts received, 7 % input tax			S/AV 3798	Cash discounts received on cost of raw materials, consumables and supplies, 5.5 % input tax
		-3751				R 3799	
		R 3752				3800	Delivery costs
		3753	Volume discounts received on cost of raw materials, consumables and supplies			3830	Empties
		AV 3754	Volume discounts received on cost of raw materials, consumables and supplies, 7 % input tax			3850	Customs and import duties
		AV 3755	Volume discounts received on cost of raw materials, consumables and supplies, 19 % input tax			3950	Changes in inventories
		-3954	of purchased merchandise				
		R 3756				3955	Changes in inventories
		-3959	of raw materials, consumables and supplies				
		AV 3760	Volume discounts received, 19 % input tax			3960	Changes in inventories
		-3969	of raw materials, consumables and supplies, and of purchased merchandise				
		-3761		Raw materials, consumables and supplies		3970	Inventories of raw materials, consumables and supplies
		R 3762				-3979	
		-3768					
		3769	Volume discounts received	Finished goods and merchandise		3980	Merchandise (inventories)
		-3989					
		3770	Rebates received	Cost of raw materials, consumables and supplies, and of purchased merchandise		3990	Allocated material costs (contra account 4000-99)
		AV 3780	Rebates received, 7 % input tax			-3999	
		-3781					
		R 3782					
		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					
		S/AV 3787	Cash discounts received on cost of raw materials, consumables and supplies, 9.0 % input tax				
		R 3788					
		S/AV 3789	Cash discounts received on cost of raw materials, consumables and supplies, 9.5 % input tax				
		AV 3790	Rebates received, 19 % input tax				
		-3791					

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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	
Cost of raw materials, consumables and supplies, and of purchased merchandise		4000 -4099	Cost of raw materials, consumables and supplies, and of purchased merchandise			4151	Non-cash benefits and services provided to marginal part-time workers
Wages and salaries		4100	Wages and salaries			4152	Non-cash benefits and services provided to employees
		4110	Wages			4153	Non-cash benefits and services provided to shareholder managers
		4120	Salaries				
		4124	Managing director salaries of shareholders of limited liability company (GmbH)		G	4154	Non-cash benefits and services provided to salaried partners, section 15 EStG (corresponds to special business income)
		4125	Salaries of spouses				
	K	4126	Management bonuses paid to shareholder managers			4155	Employment agency subsidies (credit balances)
		4127	Managing director salaries				
	G	4128	Remuneration of salaried partners, section 15 EStG (corresponds to special business income)			4156	Expenses from change in provisions for vacation pay
						4157	Expenses from change in provisions for vacation pay for shareholder-managers
	K	4129	Management bonuses paid to employees				
Social security contributions and expenses for pensions and other benefits		4130	Statutory social security expenses		G	4158	Expenses from change in provisions for vacation pay for salaried partners, section 15 EStG (corresponds to special business income)
	G	4137	Statutory social security expenses 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
		4138	Contributions to occupational health and safety agency	Social security contributions and expenses for pensions and other benefits		4160	Pension funds
Other operating expenses		4139	Disabled persons equalisation levy				
Social security contributions and expenses for pensions and other benefits		4140	Voluntary social benefits not subject to wage tax			4165	Post-employment benefit costs
						4166	Post-employment benefit costs for shareholder managers
		4141	Other social security costs			4167	Flat-rate tax on other benefits (e.g. direct insurance policies)
		4144	Social security contributions for marginal part-time workers		G	4168	Post-employment benefit costs of salaried partners, section 15 EStG (corresponds to special business income)
Wages and salaries		4145	Voluntary social benefits subject to wage tax			4169	Employee benefit expenses
		4146	Voluntary non-cash benefits provided to marginal part-time workers	Wages and salaries		4170	Capital-forming payments
		4147	Voluntary non-cash benefits provided to shareholder managers			4175	Travel expense reimbursement - home/workplace
	G	4148	Voluntary non-cash benefits provided to salaried partners, section 15 EStG (corresponds to special business income)			4180	Tips
						4190	Casual labour wages
						4194	Flat-rate taxes for marginal part-time workers
		4149	Flat-rate tax on other benefits (e.g. travel allowances)			4195	Wages for marginal part-time work
						4196	Flat-rate taxes for shareholder managers
		4150	Sick pay supplements		G	4197	Flat-rate taxes for salaried partners, section 15 EStG (corresponds to special business income)

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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	
		4198	Flat-rate taxes for employees			4366	Building insurance
		4199	Flat-rate tax on casual labour wages			4370	Net insurance premium for future pension benefit liability
Other operating expenses		4200	Occupancy costs			4380	Contributions
	G K	4210	Rent (immovable property)			4390	Other levies
	G K	4211	Expenses for rented or leased immovable property that must be added back under trade tax law			4396	Tax-deductible late filing penalties and administrative fines
		4212	Rent/expenses for maintaining two residences (business owner)		G K	4397	Non-tax deductible late filing penalties and administrative fines
	G K	4215	Leases (immovable property)	Other taxes		4400	(free text)
	G	4219	Remuneration of partners for rental of their immovable property, section 15 EStG (corresponds to special business income)	Other operating expenses		4500	Vehicle expenses
						4510	Motor vehicle tax
						4520	Vehicle-insurances
						4530	Current vehicle-operating costs
						4540	Vehicle-repairs
					G K	4550	Garage rent
						4560	Road tolls
	G K	4220	Real property leases (immovable property)		G K	4570	Operating leases (motor vehicles)
					G K	4575	Leasing expenses for electric vehicles that must be added back under trade tax law
	K	4222	Remuneration of partners for rental and lease of their immovable property			4580	Other vehicle costs
		4228	Incidental rental and lease expenses, not added back for trade tax purposes			4590	Expenses for private vehicles used for business purposes
						4595	Third-party vehicle expenses
	G	4229	Remuneration of partners for lease of their immovable property, section 15 EStG (corresponds to special business income)			4600	Advertising expenses
						4605	Giveaways
						4630	Gifts, deductible, without s. 37b EStG
						4631	Non-cash benefits to third parties, deductible, s. 37b EStG
		4230	Heating				
		4240	Gas, electricity, water				
		4250	Cleaning				
		4260	Maintenance of operating premises			4632	Flat-rate taxes on gifts and non-cash benefits, deductible
		4270	Levies for real property used for operating purposes		G K	4635	Gifts, non-deductible, without s. 37b EStG
					G K	4636	Gifts, non-deductible, with s. 37b EStG
		4280	Other occupancy costs				
		4288	Expenses for activities at place of residence (deductible portion)		G K	4637	Flat-rate taxes on non-cash benefits and gifts, non-deductible
	G	4289	Expenses for home office (non-deductible portion)			4638	Gifts used exclusively for operating purposes
						4639	Non-cash benefits, with s. 37b EStG
		4290	Real estate expenses, operating			4640	Corporate hospitality expenses
		4300	Non-deductible input tax			4650	Entertainment expenses
		4301	Non-deductible input tax, 7 %			4651	Other business expenses with limited deductibility (deductible portion)
		R 4304 -4305					
		4306	Non-deductible input tax, 19 %		G K	4652	Other business expenses with limited deductibility (non-deductible portion)
Taxes on income and earnings	G K	4320	Trade tax				
Other taxes		4340	Other taxes			4653	Small gifts
		4350	Excise taxes (other taxes)		G K	4654	Non-deductible entertainment expenses
		4355	Eco tax		G K	4655	Non-deductible business expenses from advertising and corporate hospitality expenses
Other operating expenses		4360	Insurance premiums				

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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	
		4660	Employee travel expenses			4808	Addition to provision for internal expenses
		4663	Employee travel expenses, cost of travel			4809	Other repairs and maintenance
		4664	Employee travel expenses, additional subsistence costs		G K	4810	Operating leases movable assets for technical equipment and machinery
		4666	Employee travel expenses, accommodation costs	Depreciation and amortization of intangible assets and property, plant and equipment		4815	Finance leases
		R 4667					
		4668	Employee mileage reimbursement				
		4670	Business owner travel expenses				
	G	4672	Business owner travel expenses (non-deductible portion)			4822	Amortisation of intangible fixed assets
		4673	Business owner travel expenses, cost of travel		HB	4823	Amortisation of internally generated intangible fixed assets
		4674	Business owner travel expenses, additional subsistence costs			4824	Goodwill amortisation and write-downs
		R 4675				4825	Goodwill write-downs
		4676	Business owner travel expenses, accommodation costs and incidental travel expenses			4826	Write-downs of intangible fixed assets
					HB	4827	Write-downs of internally generated intangible fixed assets
		R 4677				4830	Depreciation of tangible fixed assets (excluding depreciation of vehicles and buildings)
		4678	Travel between home and workplace and travel to family home (deductible portion) - vehicles in the operating assets			4831	Depreciation of buildings
						4832	Depreciation of vehicles
	G	4679	Travel between home and workplace and travel to family home (non-deductible portion) - vehicles in the operating assets			4833	Depreciation of share of building attributable to home office
						4840	Write-downs of tangible fixed assets
		4680	Travel between home and workplace and travel to family home (credit balance) - vehicles in the operating 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 vehicles
		4681	Additional subsistence expenses in connection with maintaining two residences (business owner)			4843	Write-downs for extraordinary technical and economic wear and tear of other assets
		R 4685			SB	4850	Write-downs of tangible fixed assets due to special tax rules
		4700	Selling and distribution expenses				
		4710	Packaging materials		SB	4851	Special depreciation pursuant to section 7g, paragraph 5, of the EStG (excl.vehicles)
		4730	Outgoing freight				
		4750	Transport insurance				
		4760	Selling commissions				
		4780	Third-party services (distribution)		SB	4852	Special depreciation pursuant to section 7g, paragraph 5, of the EStG (for vehicles)
		4790	Warranty expenses				
		4800	Repairs and maintenance of technical equipment and machinery		SB	4853	Reduction in cost in accordance with section 7g(2) EStG (excl. vehicles)
		4801	Building repairs and maintenance				
					SB	4854	Reduction in cost in accordance with section 7g(2) EStG (for vehicles)
		4805	Repairs and maintenance of other equipment, operating and office equipment			4855	Immediate write-off of low-value assets
		4806	Hardware and software maintenance expenses				

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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	
	SB	4856	Accelerated tax depreciation under section 7b EStG (new rental housing)	Depreciation and amortization of current assets to the extent that they exceed normal depreciation		4892	Write-downs of raw materials, consumables and supplies/merchandise (if unusually high)
	SB	4859	Deduction amount pursuant to section 6b EStG				
		4860	Depreciation and amortisation of capitalised low-value assets			4893	Write-downs of finished goods and work in progress (if unusually high)
		4862	Write-downs of assets (collective item)	Other operating expenses		4900	Other operating expenses
		4865	Write-downs of capitalised low-value assets			4902	Interim account for expenses in another country for which input tax reimbursement is possible
Depreciation and amortization of financial assets and marketable securities	HB	4866	Write-downs of long-term financial assets (not permanent)				
		4870	Write-downs of long-term financial assets (permanent)			4905	Other regular operating expenses
						4909	Purchased services/third-party services
	G K	4871	Write-downs of long-term financial assets, s. 3 no. 40 EStG/ s. 8b(3) KStG (permanent)			4910	Postage
						4920	Telephone
						4925	Internet expenses
	G K	4872	Expenses due to share of loss of industrial and independent partnerships, s. 8 GewStG or s. 18 EStG			4930	Office supplies
						4940	Newspapers, books, digital media (specialist literature)
						4945	Training costs
	SB G K	4873	Write-downs of long-term financial assets due to section 6b EStG reserve, section 3 no. 40 EStG/section 8b(3) KStG			4946	Voluntary social benefits
					G	4948	Remuneration of partners, section 15 EStG (corresponds to special business income)
	SB	4874	Write-downs of long-term financial assets due to section 6b EStG reserve		G	4949	Liability compensation paid to partners, section 15 EStG (corresponds to special business income)
		4875	Write-downs of securities classified as current assets			4950	Legal and consulting expenses
	G K	4876	Write-downs of securities classified as current assets, section 3 no. 40 EStG/section 8b(3) KStG			4955	Bookkeeping expenses
						4957	Period-end closing and audit costs
		4877	Write-downs of long-term financial assets - affiliated companies		K	4958	Remuneration paid to shareholders for rental or lease of their movable property
		4878	Write-downs of securities classified as current assets - affiliated companies		G	4959	Remuneration paid to partners for rental or lease of their movable property, section 15 EStG (corresponds to special business income)
Depreciation and amortization of current assets to the extent that they exceed normal depreciation		4880	Write-downs of other current assets (if unusually high)		G K	4960	Rent of fixtures and fittings (movable assets)
	SB	4882	Write-downs of current assets due to tax rules (unusually high)		G K	4961	Leases (movable assets)
					G K	4963	Expenses for rented or leased movable assets that must be added back under trade tax law
Other operating expenses		4886	Write-downs of current assets excluding inventories and securities classified as current assets (normal amount)		G K	4964	Expenses for temporary transfer of rights (licences, concessions)
	SB	4887	Write-downs of current assets due to tax reasons, excluding inventories and securities classified as current assets (normal amount)		G K	4965	Operating leases movable assets for operating and office equipment
						4969	Environmental remediation and waste disposal expenses

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Balance sheet / Profit and lost item	Program linkage	4 Operating expenses		Balance sheet / Profit and lost item	Program linkage	5
		4970	Incidental monetary transaction costs	Other operating expenses		5000 (free text)
		4971	Custody fee			
	G K	4975	Expenses from shares in corporations, sections 3 no. 40, 3c EStG/section 8b(1,4) KStG			
	G K	4976	Costs for disposal, section 3 no. 40 EStG / section 8b (2) KStG (in the case of capital gains)			
	G K	4977	Costs for disposal, section 3 no. 40 EStG / section 8b (3) KStG (in the case of capital loss)			
		4980	Operating supplies			
Cooperative refund		4984	Refunds by co-operatives to members			
Other operating expenses		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			
		4995	Imputed wages for non-compensated employees			
		4996	Cost of sales			
		4997	Administrative expenses			
		4998	Selling expenses			
		4999	Contra account 4996-4998			

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

Balance sheet / Profit and lost item	Program linkage	7 Inventory
Work in progress		7000 Work in progress (inventories) 7050 Unfinished goods 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 Merchandise (inventories)

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Balance sheet / Profit and lost item	Program linkage	8 Revenues		Balance sheet / Profit and lost item	Program linkage	8 Revenues	
Sales		8000	Revenue (free text)			8331	Revenue from taxable electronic services in another EU country
	U	AM 8100 -8104	Tax-exempt sales, section 4 no. 8 ff. UStG			R 8332 -8333	
	U	AM 8105	Tax-exempt sales under section 4 no. 12 UStG (rental and leasing)		U	AM 8334	Revenue, 7 % VAT
	U	AM 8110	Other tax-exempt sales, domestic		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 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					
	U	AM 8130	Deliveries by first purchaser in triangular transactions (EU), section 25 b(2) UStG		U	AM 8336	Revenue from other services taxable in another EU country, for which the recipient bears tax liability
	U	AM 8135	Tax-exempt intra-European Union deliveries of new vehicles to purchasers without VAT identification number		U	AM 8337	Revenue from services for which the recipient bears the tax liability under section 13b UStG
	U	AM 8140	Tax-exempt offshore sales, etc.		U	AM 8338	Revenue from services taxable in a third country, not subject to domestic taxation
	U	AM 8150	Other tax-exempt sales (e.g. section 4 nos. 2-7 UStG)		U	AM 8339	Revenue from services taxable in another EU country, not subject to domestic taxation
	U	AM 8160	Tax-exempt sales without input tax deduction, part of total sales, section 4 UStG		U	AM 8340 -8349	Revenue, 16 % VAT
	U	AM 8165	Tax-exempt sales without input tax deduction, part of total sales		U	AM 8400 -8409	Revenue, 19 % VAT
		8190	Revenue taxed at average rates under section 24 UStG		U	AM 8410 -8419	Revenue, 19 % VAT
	U	AM 8191	Revenue, ss. 25 and 25a UStG, 19 % VAT			R 8420 -8448	
		R 8192			U	AM 8449	Revenue from electronic services subject to domestic taxation, 19 % VAT
		8193	Revenue, ss. 25 and 25a UStG, no VAT				
	U	AM 8194	Revenue from travel services, s. 25(2) UStG, tax-exempt			8499	Incidental income (related to purchases)
	U	8195	Revenue of VAT-exempt small business as defined by section 19 (1) UStG	- "Other accounts" -	SB	8500	Special business income, remuneration for work performed
	U	AM 8196	Revenue from gaming machines, 19 % VAT		SB	8501	Special business income, rental/lease income
		R 8197 -8198			SB	8502	Special business income, interest income
		8200	Revenue		SB	8503	Special business income, liability compensation
	U	AM 8290 -8299	Revenue, 0 % VAT		SB	8504	Special business income, pension payments
	U	AM 8300 -8309	Revenue, 7 % VAT		SB	8505	Special business income, other special business income
	U	AM 8310 -8314	Revenue from intra-European Union supplies of goods and services subject to domestic taxation, 7 % VAT	Sales		8510 R 8511 -8513	Commission revenue
	U	AM 8315 -8319	Revenue from intra-European Union supplies of goods and services subject to domestic taxation, 19 % VAT		U	AM 8514	Tax-exempt commission revenue, section 4 no. 8 ff. UStG
		8320 -8329	Revenue from services taxable in another EU country, not subject to domestic taxation		U	AM 8515	Tax-exempt commission revenue, section 4 no. 5 UStG
		R 8330				R 8516 -8518	
					U	AM 8519	Commission revenue, 19 % 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	
		8520	Revenue from waste recycling		U	AM 8625	Other regular operating
						-8629	income tax-exempt, e.g. section 4 nos. 2-7 UStG
		8540	Revenue from empties				
		8570	Other income from commissions, licences and patents		U	AM 8630	Other regular operating
						-8634	income, 7 % VAT
						R 8635	
		R 8571				-8639	
		-8573			U	AM 8640	Other regular operating
	U	AM 8574	Other income from commissions, licences and patents, tax-exempt, s. 4(8) ff. UStG			-8644	income, 19 % VAT
						R 8645	
						-8648	
					U	AM 8649	Other regular operating
	U	AM 8575	Other income from commissions, licences and patents, tax-exempt, s. 4(5) UStG	other interest and similar income			income, 16 % VAT
						8650	Revenue from interest and discount charges
	U	AM 8576	Other income from commissions, licences and patents, 7 % VAT			8660	Revenue from interest and discount charges from affiliated companies
		R 8577		Sales		8700	Sales allowances
		-8578			U	AM 8701	Sales allowances on tax-exempt sales under section 4 no. 8 ff. UStG
	U	AM 8579	Other income from commissions, licences and patents, 19 % VAT		U	AM 8702	Sales allowances on tax-exempt sales under section 4 no. 2-7 UStG
	SB	8580	Statistical account, revenue at general VAT rate (cash basis accounting)		U	AM 8703	Sales allowances on other tax-exempt sales without input tax deduction
	SB	8581	Statistical account, revenue at reduced VAT rate (cash basis accounting)		U	AM 8704	Sales allowances on other tax-exempt sales with input tax deduction
	SB	8582	Statistical account, tax-exempt and untaxed revenue (cash basis accounting)		U	AM 8705	Sales allowances on tax-exempt sales under section 4 no. 1a UStG
	SB	8589	Contra account 8580-8582 if revenue is classified by tax rates (cash basis accounting)		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)
Other operating income		8590	Allocated other non-cash benefits (excluding goods)				
	U	AM 8591	Non-cash benefits, 7 % VAT (goods)		U	AM 8710	Sales allowances, 7 %
		R 8594				-8711	VAT
	U	AM 8595	Non-cash benefits, 19 % VAT (goods)			R 8712	
						-8718	
		R 8596			U	AM 8719	Sales allowances, 0 % VAT
		-8597					
		8600	Other regular operating revenue		U	AM 8720	Sales allowances, 19 %
						-8721	VAT
		8603	Other operating income			R 8722	
		8604	Reimbursed input tax, other countries			-8723	
					U	AM 8724	Sales allowances on tax-exempt intra-European Union deliveries
		8605	Other regular operating income				
		8606	Other operating income from affiliated companies		U	AM 8725	Sales allowances on intra-European Union supplies of goods and services subject to domestic taxation, 7 % VAT
Sales		8607	Other incidental income				
Other operating income	U	AM 8609	Other regular operating income tax-exempt, section 4 no. 8 ff UStG		U	AM 8726	Sales allowances on intra-European Union supplies of goods and services subject to domestic taxation, 19 % VAT
		8610	Allocated other non-cash benefits				
	U	AM 8611	Allocated other non-cash benefits from provision of car, 19 % VAT (use of vehicles)			8727	Sales allowances on supplies of goods and services taxable in another EU country
		R 8612					
	U	AM 8613	Allocated other non-cash benefits, 19 % VAT			R 8728	
		8614	Allocated other non-cash benefits, no VAT			-8729	
						S/AM 8730	Cash discounts granted

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Balance sheet / Profit and lost item	Program linkage	8 Revenues		Balance sheet / Profit and lost item	Program linkage	8 Revenues	
	U	S/AM 8731	Cash discounts granted, 7 % VAT		U	AM 8801	Revenue from sales of tangible fixed assets, 19 % VAT (book loss)
		R 8732 -8733			U	AM 8807	Revenue from sales of tangible fixed assets, tax-exempt, section 4 no. 1a UStG (book loss)
	U	S/AM 8734	Cash discounts granted, 0 % VAT		U	AM 8808	Revenue from sales of tangible fixed assets, tax-exempt, section 4 no. 1b UStG (book loss)
		R 8735				R 8809 -8816	
	U	S/AM 8736	Cash discounts granted, 19 % VAT			8817	Revenue from sales of intangible fixed assets (book loss)
		R 8737				8818	Revenue from sales of long-term financial assets (book loss)
	U	S/AM 8738	Cash discounts granted for supplies of cell phones, etc. for which the recipient of goods/services is liable for VAT pursuant to section 13b(2) (10) UStG		G K	8819	Revenue from sales of long-term financial assets, section 3 no. 40 EStG/section 8b(3) KStG (book loss)
	U	S/AM 8741	Cash discounts granted for goods and services for which the recipient bears the tax liability under section 13b UStG	Other operating income	U	AM 8820 -8825	Revenue from sales of tangible fixed assets, 19 % VAT (book gain)
	U	S/AM 8742	Cash discounts granted on revenue from other services taxable in another EU country, for which the recipient bears tax liability			R 8826	
	U	S/AM 8743	Sales discounts granted on tax-exempt intra-European Union deliveries, section 4 no. 1b UStG		U	AM 8827	Revenue from sales of tangible fixed assets, tax-exempt, section 4 no. 1a UStG (book gain)
		R 8744			U	AM 8828	Revenue from sales of tangible fixed assets, tax-exempt, section 4 no. 1b UStG (book gain)
		S/AM 8745	Cash discounts granted on intra-European Union supplies of goods and services subject to domestic taxation			8829	Revenue from sales of tangible fixed assets (book gain)
	U	S/AM 8746	Cash discounts granted on intra-European Union supplies of goods and services subject to domestic taxation, 7 % VAT			R 8830 -8836	
		R 8747				8837	Revenue from sales of intangible fixed assets (book gain)
	U	S/AM 8748	Cash discounts granted on intra-European Union supplies of goods and services subject to domestic taxation, 19 % VAT			8838	Revenue from sales of long-term financial assets (book gain)
		R 8749			G K	8839	Revenue from sales of long-term financial assets, section 3 no. 40 EStG/section 8b(2) KStG (book gain)
	U	AM 8750 -8751	Volume discounts granted, 7 % VAT		SB U	AM 8850	Revenue from sales of current assets, 19 % VAT, section 4(3) sentence 4 EStG
		R 8752 -8759					
	U	AM 8760 -8761	Volume discounts granted, 19 % VAT		SB 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
		R 8762 -8768					
		8769	Volume discounts granted				
		8770	Rebates granted		SB G K U	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
	U	AM 8780 -8781	Rebates granted, 7 % VAT				
		R 8782 -8789					
	U	AM 8790 -8791	Rebates granted, 19 % VAT				
		R 8792 -8799			SB	8853	Revenue from sales of current assets under section 4(3) sentence 4 EStG
Other operating expenses		8800	Revenue from sales of tangible fixed assets (book loss)				

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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		8900	Non-cash withdrawals	Sales		8950	Untaxed sales (internal sales)
		8905	Withdrawal of items, no VAT			8955	VAT reimbursements, e.g. under s. 24 UStG
		8906	Use of items for non-business purposes, no VAT			8959	Taxes directly related to sales
		R 8908 -8909		Increase or reduction in finished goods inventories and work in progress		8960	Inventory changes - unfinished goods
	U	AM 8910 -8913	Withdrawal by business owner for non-business purposes (goods), 19 % VAT			8970	Inventory changes - services in progress
		R 8914		Increase or reduction in inventory of construction work in progress		8975	Inventory changes - construction contracts in progress
	U	AM 8915 -8916	Withdrawal by business owner for non-business purposes (goods), 7 % VAT			8977	Inventory changes - orders in progress
	U	AM 8917	Withdrawal by business owner for non-business purposes (goods), 7 % VAT	Increase or reduction in inventory of audit work in progress		8980	Inventory changes - finished goods
		8918	Use of items for non-business purposes, no VAT (use of telephone)	Increase or reduction in finished goods inventories and work in progress			
		8919	Withdrawal by business owner for non-business purposes (goods), no VAT	Other own work capitalised		8990	Other own work capitalised
	U	AM 8920	Use of items for non-business purposes, 19 % VAT		G K	8994	Other own work capitalised (borrowing costs attributable to cost of sales)
	U	AM 8921	Use of items for non-business purposes, 19 % VAT (use of vehicles)		HB	8995	Own work capitalised to produce internally generated intangible fixed assets
	U	AM 8922	Use of items for non-business purposes, 19 % VAT (use of telephone)				
		R 8923					
		8924	Use of items for non-business purposes, without VAT (use of vehicles)				
	U	AM 8925 -8927	Non-cash other services, 19 % VAT				
		R 8928					
		8929	Non-cash other services, no VAT				
	U	AM 8930	Use of items for non-business purposes, 7 % VAT				
	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					
	U	AM 8935 -8937	Non-cash benefits, 19 % VAT				
		R 8938					
		8939	Non-cash benefits, no VAT				
	U	AM 8940 -8943	Non-cash benefits (goods), 19 % VAT				
		R 8944					
	U	AM 8945 -8946	Non-cash benefits (goods), 7 % VAT				
	U	AM 8947	Non-cash benefits (goods), 7 % VAT				
		R 8948					
		8949	Non-cash benefits (goods), no VAT				

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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	
- "Other accounts" -		S 9000	Balances brought forward	Capital share general partners	SB	F 9146	General partner variable capital - transfer of reserve under section 6b EStG
		F 9001 -9007	Balances brought forward				
		S 9008	Balances brought forward, receivables	Capital shares of limited partners	SB	F 9147	Limited partner variable capital - transfer of reserve under section 6b EStG
		S 9009	Balances brought forward, payables				
		F 9050	Open items, 2020	Other equity and liabilities		R 9148 -9149	
		F 9051	Open items, 2021				
		F 9052	Open items, 2022	Capital share general partners		F 9150	Fixed capital - other capital account adjustments, general partner
		F 9053	Open items, 2023				
		F 9054	Open items, 2024				
		R 9055 -9069				F 9151	Variable capital - other capital account adjustments, general partner
		F 9070	Open items, 2000				
		F 9071	Open items, 2001			F 9152	Accumulated loss carryforward account - other capital account adjustments, general partner
		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 9153	Capital account III - other capital account adjustments, general partner
		F 9077	Open items, 2007				
		F 9078	Open items, 2008				
		F 9079	Open items, 2009				
		F 9080	Open items, 2010	Uncalled outstanding contributions		F 9154	Unpaid uncalled contributions to general partner capital - other capital account adjustments, general partner
		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	Capital share general partners		F 9155	Allocation account for call obligations - other capital account adjustments, general partner
		F 9086	Open items, 2016				
		F 9087	Open items, 2017				
		F 9088	Open items, 2018				
		F 9089	Open items, 2019				
		F 9090	Aggregate carryforwards account			R 9156	
						F 9157	Private taxes, capital gains tax (general partner) equity
		R 9091 -9100					
		F 9101	Selling days			F 9158	Private taxes, solidarity surcharge (general partner) equity
		F 9102	Number of cash customers				
		F 9103	Number of employees			F 9159	Private taxes, church tax (general partner) equity
		F 9104	Unpaid persons	Capital shares of limited partners		F 9160	Limited partner capital - other capital account adjustments, limited partner
		F 9105	Sales staff				
		F 9106	Business premises m2				
		F 9107	Sales area m2				
		9111	Reclassification of loans to maturity accounts (BWA-form 15)			F 9161	Variable capital - other capital account adjustments, limited partner
						F 9162	Loss adjustment account - other capital account adjustments, limited partner
		F 9116	Number of invoices				
		F 9117	Number of credit customers, monthly				
		F 9118	Number of credit customers, cumulative			F 9163	Capital account III - other capital account adjustments, limited partner
		9120	Expansion investments				
		F 9130	.				
		9135	Orders received in financial year				
				Uncalled outstanding contributions		F 9164	Unpaid uncalled contributions to limited partner capital - other capital account adjustments, limited partner
		9140	Order books				
Capital shares of limited partners		F 9141	Limited partner variable capital				
		F 9142	Variable capital - limited partner share				
Collective item for allowable taxes		9143	Private taxes, capital gains tax (compound item)	Capital shares of limited partners		F 9165	Allocation account for call obligations - other capital account adjustments, limited partner
		9144	Private taxes, solidarity surcharge (compound item)	Other equity and liabilities		R 9166	
		9145	Private taxes, church tax (compound item)	Capital shares of limited partners		F 9167	Private taxes, capital gains tax (limited partner), equity
						F 9168	Private taxes, solidarity surcharge (limited partner), equity

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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	
		F 9169	Private taxes, church tax (limited partner), equity			9240	Investment liabilities in trade payables
Capital share general partners		F 9170	Fixed capital - transfers, general partner			9241	Investment liabilities from tangible fixed asset purchases in trade payables
		F 9171	Variable capital - transfers, general partner			9242	Investment liabilities from intangible fixed asset purchases in trade payables
		F 9172	Accumulated loss carryforward account - transfers, general partner			9243	Investment liabilities from long-term financial asset purchases in trade payables
		F 9173	Capital account III - transfers, general partner			9244	Contra account for accounts 9240-9243
Uncalled outstanding contributions		F 9174	Unpaid uncalled contributions to general partner capital - transfers, general partner			9245	Receivables from tangible fixed asset sales in other assets
Capital share general partners		F 9175	Allocation account for call obligations - transfers, general partner			9246	Receivables from intangible fixed asset sales in other assets
		R 9176 -9179				9247	Receivables from long-term financial asset sales in other assets
Capital shares of limited partners		F 9180	Limited partner capital - transfers, limited partner			9249	Contra account for accounts 9245-9247
		F 9181	Variable capital - transfers, limited partner				
		F 9182	Loss adjustment account - transfers, limited partner	Taxable profit/loss for the current year (tax adjustment item)		R 9258 -9259	
		F 9183	Capital account III - transfers, limited partner	- "Other accounts" -		9260	Short-term provisions
Uncalled outstanding contributions		F 9184	Unpaid uncalled contributions to limited partner capital - transfers, limited partner			9262	Medium-term provisions
						9264	Long-term provisions, excluding pensions
Capital shares of limited partners		F 9185	Allocation account for call obligations - transfers, limited partner			9269	Contra account for accounts 9260-9268
Liabilities to limited partners or Receivables from limited partners		F 9186	Private taxes, capital gains tax (limited partner), borrowed capital			9270	Contra account for 9271-9279 (debit entries)
		F 9187	Private taxes, solidarity surcharge (limited partner), borrowed capital			9271	Contingent liabilities from the issuance and transfer of bills
		F 9188	Private taxes, church tax (limited partner), borrowed capital			9272	Contingent liabilities to affiliated companies/associates from issuance and transfer of bills
- "Other accounts" -		9189	Allocation account for transfers between partner capital accounts			9273	Contingent liabilities from guarantees, bill and cheque guarantees
		F 9190	Contra account for statistical quantity units, accounts 9101-9107 and accounts 9116-9118			9274	Contingent liabilities to affiliated companies/associates from guarantees, bill and cheque guarantees
		9199	Contra account for accounts 9120, 9135-9140			9275	Contingent liabilities from warranties
		F 9200	Number of employees			9276	Contingent liabilities to affiliated companies/associates from warranties
		F 9201	Statistical accounts for balance sheet/ management accounting ratios and indicators			9277	Contingent liabilities from the granting of security for third-party liabilities
		F 9209	Contra account for 9200			9278	Contingent liabilities to affiliated companies/associates from the granting of security for third-party liabilities
		9210	Direct labour costs				
		9219	Contra account for 9210				
	HB	F 9220	Subscribed capital in DM (art. 42(3) s. 1 EGHGB)				
		R 9221					
	HB	F 9229	Contra account for 9220			9279	Contingent liabilities from assets held in trust

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Balance sheet / Profit and lost item	Program linkage		9 Carry-forward, Capital and Statistical Accounts	
			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
	SB		9287	Interest for postings via receivables, section 4(3) EStG
	SB		9288	Dunning fees for postings via receivables, section 4(3) EStG
	SB		9289	Contra account for 9287 and 9288
- "Other accounts" -			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			9295	Contributions by atypical silent partners
Tax adjustment item	SB	K	9297	Tax adjustment item (corporations)
	SB		F 9298	Tax adjustment item GP (partnerships, sole proprietorships)
	SB		F 9299	Tax adjustment item LP (partnerships)
- "Other accounts" -			F 9300	Statistical accounts for balance sheet/ management accounting ratios and indicators
			F 9326	Statistical accounts for balance sheet/ management accounting ratios and indicators
			F 9346	Statistical accounts for balance sheet/ management accounting ratios and indicators
			F 9357	Statistical accounts for balance sheet/ management accounting ratios and indicators
			F 9365	Statistical accounts for balance sheet/ management accounting ratios and indicators
			F 9371	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 shares of limited partners			F 9400	Private withdrawals, general, lp
			R 9401 -9409	
			F 9410	Private taxes, lp
			R 9411 -9419	
			F 9420	Special personal deductions, partly deductible, lp
			R 9421 -9429	
			F 9430	Special personal deductions, fully deductible, lp
			R 9431 -9439	
			F 9440	Non-cash benefits, donations, lp
			R 9441 -9449	
			F 9450	Extraordinary expenses, lp
			R 9451 -9459	
			F 9460	Real estate expenses, lp
			R 9461 -9469	
			F 9470	Income from real estate, lp
			R 9471 -9479	
			F 9480	Non-cash withdrawals, lp
			R 9481 -9489	
			F 9490	Private contributions, lp
			R 9491 -9499	
			F 9500	Allocation to account 0900, limited partner
			R 9501 -9509	
			F 9510	Allocation to account 0910, limited partner
			R 9511 -9519	

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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	
Liabilities to limited partners or Receivables from limited partners	HB	F 9520	Allocation to account 0920, limited partner			F 9680	Other remuneration, general partner
		R 9521 -9529				R 9681 -9689	
						F 9690	Residual allocation, general partner
Capital contributions called in still outstanding of limited partners	HB	F 9530	Allocation to account 9950, limited partner			R 9691 -9699	
		R 9531 -9539				F 9700	Name of partner, limited partner
Capital contributions called in still outstanding of general partners	HB	F 9540	Allocation to account 9930, general partner			R 9701 -9709	
		R 9541 -9549				F 9710	Remuneration of work performed, limited partner
Capital share general partners		F 9550	Allocation to account 9810, general partner			R 9711 -9719	
		R 9551 -9559				F 9720	Management bonus, limited partner
		F 9560	Allocation to account 9820, general partner			R 9721 -9729	
		R 9561 -9569				F 9730	Loan interest, limited partner
		F 9570	Allocation to account 0870, general partner			R 9731 -9739	
		R 9571 -9579				F 9740	Transfer for use, limited partner
		F 9580	Allocation to account 0880, general partner			R 9741 -9749	
		R 9581 -9589				F 9750	Other remuneration, limited partner
Liabilities to general partners or Receivables from general partners	HB	F 9590	Allocation to account 0890, general partner			R 9751 -9759	
		R 9591 -9599				F 9760	Other remuneration, limited partner
Credit to capital accounts or Appropriation Of Net Profit		F 9600	Name of partner, general partner	Capital shares of limited partners		R 9761 -9769	
		R 9601 -9609				F 9770	Other remuneration, limited partner
		F 9610	Remuneration of work performed, general partner	Credit to capital accounts or Appropriation Of Net Profit		R 9771 -9779	
		R 9611 -9619				F 9780	Allocation to account 9840, limited partner
		F 9620	Management bonus, general partner	Reserves		R 9781 -9789	
		R 9621 -9629				F 9790	Remaining allocation, limited partner
		F 9630	Loan interest, general partner	Profit/loss carryforward before appropriation		R 9791 -9800	
		R 9631 -9639				F 9802	Collectively held reserves - other capital account adjustments
		F 9640	Transfer for use, general partner	Reserves		F 9803	Retained profits/ accumulated losses brought forward - other capital account adjustments
		R 9641 -9649		Profit/loss carryforward before appropriation		F 9804	Collectively held reserves - transfers
		F 9650	Other remuneration, general partner	- "Other accounts" -		F 9805	Retained profits/ accumulated losses brought forward - transfers
		R 9651 -9659				F 9806	Attributable share of net income/net loss for financial year - per partner
		F 9660	Other remuneration, general partner			F 9807	Attributable share of net retained profits/net accumulated losses - per partner
		R 9661 -9669				F 9808	Contra account for attributable share of net income/net loss for financial year
		F 9670	Other remuneration, general partner				
		R 9671 -9679					

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		F 9809	Contra account for attributable share of net retained profits/net accumulated losses	Reserves		F 9892	Change of collectively held reserves (contributions/withdrawals)
Capital share general partners		F 9810	Capital accounts III, gp		SB	9893	VAT in receivables at general VAT rate (cash basis accounting)
		R 9811 -9819			SB	9894	VAT in receivables at reduced VAT rate (cash basis accounting)
		F 9820	Accumulated loss carryforward account, gp		SB	9895	Contra account 9893-9894 for allocation of VAT (cash basis accounting)
		R 9821 -9829					
		F 9830	Allocation account for call obligations, gp		SB	9896	Input tax in liabilities at general VAT rate (cash basis accounting)
		R 9831 -9839					
Capital shares of limited partners		F 9840	Capital accounts III, lp		SB	9897	Input tax in liabilities at reduced VAT rate (cash basis accounting)
		R 9841 -9849			SB	9898	Input tax in liabilities from various costs (cash basis accounting)
		F 9850	Allocation account for call obligations, lp		SB	9899	Contra account 9896-9897 for allocation of input tax (cash basis accounting)
		R 9851 -9859					
Payment commitments of general partners arising from share of loss not covered by capital contributions		F 9860	Call obligations of general partners, gp		SB	9900	VAT not due - other revenues (cash basis accounting)
					SB	9901	Contra account for 9900
					SB	9902	VAT in receivables from other revenues (cash basis accounting)
		R 9861 -9869					
Payment commitments of limited partners arising from share of loss not covered by capital contributions		F 9870	Call obligations of limited partners, lp	- "Other accounts" -	SB G K	9906	Tax-free income and withdrawals pursuant to section 3 (72) EStG (debit)
					SB	9907	Contra account for tax-free income and withdrawals pursuant to section 3 (72) EStG (credit)
		R 9871 -9879					
Adjustment item for capitalised own shares		9880	Special reserve for capitalised own shares		SB G K	9908	Non-deductible operating expenditure under section 3c (1) EStG in conjunction with section 3 (72) EStG (credit)
Withdrawals of general partners not covered by capital contributions		F 9883	Withdrawals by general partners not covered by capital contributions		SB	9909	Contra account for non-deductible operating expenditure under section 3c (1) EStG in conjunction with section 3 (72) EStG (debit)
Withdrawals of limited partners not covered by capital contributions		F 9884	Withdrawals by limited partners not covered by capital contributions		SB	9910	Contra account for reduction in withdrawals, section 4(4a) EStG
Negative equity resulting from losses (KapCo)		F 9885	Allocation account for withdrawals by general partners not covered by capital contributions		SB	9911	Reduction in withdrawals, section 4(4a) EStG (credit balance)
		F 9886	Allocation account for withdrawals by limited partners not covered by capital contributions		SB	9912	Increase in withdrawals, section 4(4a) EStG
					SB	9913	Contra account for increase in withdrawals, section 4(4a) EStG (credit balance)
- "Other accounts" -		9887	Partners' tax expense				
		9889	Contra account for 9887				
	SB	9890	Statistical account for profit mark-up under sections 6b, 6c EStG (credit balance)				
	SB G K	9891	Statistical account for profit mark-up under sections 6b, 6c EStG (debit balance) - Contra account for 9890		SB	9914	Add-back of investment deduction section 7g (2) EStG from four tax years ago, off-balance sheet (credit balance)

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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		9915	Reversal of investment deduction section 7g (3), (4) EStG from four tax years ago, off-balance sheet		SB		9968	Add-back of investment deduction section 7g (2) EStG from five tax years ago, off-balance sheet (credit balance)
	SB	G K	9916	Add-back of investment deduction section 7g (2) EStG from two tax years ago, off-balance sheet (credit balance)		SB		9969	Reversal of investment deduction section 7g (3), (4) EStG from five tax years ago, off-balance sheet
	SB	G K	9917	Add-back of investment deduction section 7g (2) EStG from three tax years ago, off-balance sheet (credit balance)		SB	G K	9970	Investment deduction section 7g(1) EStG, off-balance sheet (debit balance)
	SB		9918	Reversal of investment deduction section 7g (3), (4) EStG from two tax years ago, off-balance sheet		SB		9971	Investment deduction section 7g(1) EStG, off-balance sheet (credit balance) - contra account for 9970
	SB		9919	Reversal of investment deduction section 7g (3), (4) EStG from three tax years ago, off-balance sheet		SB	G K	9972	Add-back of investment deduction section 7g (2) EStG from preceding tax year, off-balance sheet (credit balance)
Uncalled outstanding contributions			F 9920	Unpaid uncalled contributions to general partner capital, gp		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
			R 9921 -9929						
Capital contributions called in still outstanding of general partners			F 9930	Unpaid called contributions to general partner capital, gp		SB		9974	Reversal of investment deduction section 7g (3), (4) EStG in preceding tax year
			R 9931 -9939			SB		9975	Reversal of investment deduction section 7g (3), (4) EStG in previous tax years - contra account for 9974, 9918, 9919
Uncalled outstanding contributions			F 9940	Unpaid uncalled contributions to limited partner capital, lp					
			R 9941 -9949			SB	G	9976	Non-deductible interest expenses under section 4h EStG (credit balance)
Capital contributions called in still outstanding of limited partners			F 9950	Unpaid called contributions to limited partner capital, lp		SB		9977	Non-deductible interest expenses under section 4h EStG (debit balance) - contra account for 9976
			R 9951 -9959						
Trade receivables			9960	Valuation adjustment, trade receivables (currency translation)		SB	G	9978	Deductible interest expenses from prior years under section 4h EStG (debit balance)
Other liabilities			9961	Valuation adjustment, other liabilities (currency translation)		SB		9979	Deductible interest expenses from prior years under section 4h EStG (credit balance) - contra account for 9978
Cash on hand, central bank balances, bank balances, and checks			9962	Valuation adjustment, bank balances (valuation cash funds)					
Liabilities to financial institutions			9963	Valuation adjustment, liabilities to banks (valuation cash funds)	Credit to liability accounts or Appropriation Of Net Profit	HB		9980	Allocation of debit entry to liability accounts
Trade payables			9964	Valuation adjustment, trade payables (currency translation)	Credit to capital accounts or Appropriation Of Net Profit	HB		9981	Allocation account for allocation of debit entry to liability accounts
Other assets			9965	Valuation adjustment, other assets (currency translation)					
- "Other accounts" -	SB		9966	Addition of investment deduction section 7g (2) EStG from six tax years ago, off balance sheet (credit balance)	Credit to liability accounts	HB		9982	Allocation of credit entry to liability accounts
					Credit to capital accounts	HB		9983	Allocation account for allocation of credit entry to liability accounts
	SB		9967	Reversal of investment deduction section 7g, (3), (4) from six tax years ago, off balance sheet					

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Balance sheet / Profit and lost item	Program linkage	9 Carry-forward, Capital and Statistical Accounts	
- "Other accounts" -	HB G K	9984	Adjustment of profit under section 60(2) EStDV - increase in accounting profit due to credit entry - reduction in accounting profit due to debit entry
	HB	9985	Contra account for 9984
		9986	Profit attributable to debt
		9987	Adjustment account for reconciliation
		9989	Contra account for 9986 - 9988
		9990	Income of exceptional size or incidence
		9991	Income (aperiodic)
		9992	Income of exceptional size or incidence (aperiodic)
		9993	Expenses of exceptional size or incidence
		9994	Expenses (aperiodic)
		9995	Expenses of exceptional size or incidence (aperiodic)
		9998	Contra account for 9990-9997
			Personal accounts
		10000 -69999	**Accounts receivable**
		70000 -99999	**Accounts payable**

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