Account Chart

Standard Chart of Accounts (SKR 04)

Valid for 2024

DATEV

Balance sheet / Profit and lost item	Program linkage	0 Capital Assets Accounts		Balance sheet / Profit and lost item	Program linkage	0 Capital Assets Accounts	
Uncalled outstanding contributions		F 0050	Unpaid uncalled contributions to general partner capital, gp			0215	Undeveloped land
		R 0051 -0059				0220	Land rights (heritable building rights, long-term occupancy rights)
Capital contributions called in still outstanding of general partners		F 0060	Unpaid called contributions to general partner capital, gp			0225	Impaired land
		R 0061 -0069				0229	Share of land attributable to home office
Uncalled outstanding contributions		F 0070	Unpaid uncalled contributions to limited partner capital, lp			0230	Buildings on own land and land rights
		R 0071 -0079				0235	Property values of own developed land
Capital contributions called in still outstanding of limited partners		F 0080	Unpaid called contributions to limited partner capital, lp			0240	Commercial buildings
		R 0081 -0089				0250	Industrial buildings
Unpaid and due shares in a cooperative		0090	Unpaid and due shares in co-operatives			0260	Other buildings
Purchased licences, trademarks and similar rights and values as well as licenses to such rights and values		0100	Purchased concessions, industrial and similar rights and assets, and licences in such rights and assets			0270	Garages
		0110	Concessions			0280	Outdoor facilities
		0120	Industrial rights			0285	Paved courtyards and other paved surfaces
		0130	Other rights and assets			0290	Fixtures in commercial and industrial buildings
		0135	Computer software			0300	Residential buildings
		0140	Licences in industrial and similar rights and assets			0305	Garages
Self-determined trademarks and similar rights and values	HB	0143	Internally generated intangible fixed assets			0310	Outdoor facilities
	HB	0144	Computer software	Technical equipment and machinery		0315	Paved courtyards and other paved surfaces
	HB	0145	Licences and franchise agreements			0320	Fixtures in residential buildings
	HB	0146	Concessions and industrial rights			0329	Share of building attributable to home office
	HB	0147	Recipes and formulas, processes, prototypes			0330	Buildings on third-party land
Intangible assets currently under development	HB	0148	Intangible fixed assets under development	Other equipment, operating and office equipment		0340	Commercial buildings
Goodwill		0150	Goodwill			0350	Industrial buildings
		R 0160 -0169				0360	Residential buildings
Advance payments made		0170	Prepayments for intangible fixed assets			0370	Other buildings
		0179	Prepayments for goodwill			0380	Garages
Properties, rights equivalent to real property and buildings, including buildings on third-party land		0200	Land, land rights and buildings, including buildings on third-party land			0390	Outdoor facilities
		0210	Land rights without buildings			0395	Paved courtyards and other paved surfaces
						0398	Fixtures in commercial and industrial buildings
						0400	Technical equipment and machinery
						0420	Technical equipment
						0440	Machinery
						0450	Transportation and similar systems
						0460	Machine tools
						0470	Operating facilities
						0500	Other equipment, operating and office equipment
						0510	Other equipment
						0520	Passenger cars
						0540	Heavy goods vehicles
						0560	Other transportation resources
						0620	Tools
						0630	Operating equipment
						0635	Office equipment
						0640	Shop fittings
						0650	Office fittings
						0660	Scaffolding and formwork materials
						0670	Low-value assets
						0675	Assets (collective item)
						0680	Leasehold improvements

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

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Balance sheet / Profit and lost item	Program linkage	1 Current Assets Accounts		Balance sheet / Profit and lost item	Program linkage	1 Current Assets Accounts	
Raw materials, consumables and supplies		1000 -1039	Inventories of raw materials, consumables and supplies	Trade receivables or Other liabilities		F 1221	Trade receivables, no separate receivables/payables accounting - remaining term up to 1 year
Work in progress		1040 -1049	Work in progress (inventories)			F 1225	Trade receivables, no separate receivables/payables accounting - remaining term greater than 1 year
		1050 -1079	Unfinished goods			F 1230	Bills receivable
		1080 -1089	Services in progress			F 1231	Bills receivable - remaining term up to 1 year
Construction contracts in progress		1090 -1094	Construction contracts in progress			F 1232	Bills receivable - remaining term greater than 1 year
Orders in progress		1095 -1099	Orders in progress			F 1235	Bills receivable, eligible for discount with central bank
Finished goods and merchandise		1100 -1109	Finished goods and merchandise (inventories)			F 1240	Doubtful receivables
		1110 -1139	Finished goods (inventories)			F 1241	Doubtful receivables - remaining term up to 1 year
		1140 -1179	Merchandise (inventories)			F 1245	Doubtful receivables - remaining term greater than 1 year
Advance payments made		1180	Prepayments for inventories	Trade receivables		1246	Specific valuation allowances on receivables remaining term up to 1 year
		AV 1181	Prepayments, 7 % input tax			1247	Specific valuation allowances on receivables remaining term greater than 1 year
		AV 1182	Prepayments, 5 % input tax			1248	Global valuation allowance on receivables remaining term up to 1 year
		R 1183 AV 1184	Prepayments, 16 % input tax			1249	Global valuation allowance on receivables remaining term greater than 1 year
		R 1185 AV 1186	Prepayments, 19 % input tax			F 1250	Trade receivables from shareholders/partners
Advance payments received on orders (deducted from inventories on the face of the balance sheet)		1190	Payments received on account of orders (deducted from inventories on the face of the balance sheet)	Other receivables from shareholders or Other liabilities to shareholders or Liabilities to shareholders or Other liabilities		F 1251	Trade receivables from shareholders/partners - remaining term up to 1 year
Trade receivables or Other liabilities		S 1200	Trade receivables			F 1255	Trade receivables from shareholders/partners - remaining term greater than 1 year
		F 1201 -1206	Trade receivables			1258	Contra account for other assets if posted via receivables account
		F 1210 -1214	Trade receivables, no separate receivables/payables accounting	Trade receivables		1259	Contra account 1221-1229, 1240-1245, 1250-1257, 1270-1279, 1290-1297 if allocated to receivables account
	SB	F 1215	Trade receivables at general VAT rate or of a VAT-exempt small business (cash basis accounting)	Trade receivables or Other liabilities		1260	Receivables from affiliated companies
	SB	F 1216	Trade receivables at reduced VAT rate (cash basis accounting)	Receivables from affiliated companies or Liabilities to affiliated companies			
	SB	F 1217	Tax-exempt or untaxed trade receivables (cash basis accounting)				
	SB	F 1218	Trade receivables at average rates under section 24 UStG (cash basis accounting)				
	SB	F 1219	Contra account 1215-1218 if receivables are classified by tax rates (cash basis accounting)				
	SB	F 1220	Receivables under section 11 (1) sentence 2 EStG for section 4/3 EstG				

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Balance sheet / Profit and lost item	Program linkage	1 Current Assets Accounts		Balance sheet / Profit and lost item	Program linkage	1 Current Assets Accounts	
		1261	Receivables from affiliated companies - remaining term up to 1 year			F 1290	Trade receivables from other long-term investees and investors
		1265	Receivables from affiliated companies - remaining term greater than 1 year			F 1291	Trade receivables from other long-term investees and investors - remaining term up to 1 year
		1266	Bills receivable from affiliated companies			F 1295	Trade receivables from other long-term investees and investors - remaining term greater than 1 year
		1267	Bills receivable from affiliated companies - remaining term up to 1 year			1296	Valuation allowances on receivables from other long-term investees and investors remaining term up to 1 year
		1268	Bills receivable from affiliated companies - remaining term greater than 1 year			1297	Valuation allowances on receivables from other long-term investees and investors remaining term greater than 1 year
		1269	Bills receivable from affiliated companies, eligible for discount with central bank			1298	Unpaid called contributions to subscribed capital (receivables)
		F 1270	Trade receivables from affiliated companies			1299	Supplementary calls (receivables; contra account 2929)
		F 1271	Trade receivables from affiliated companies - remaining term up to 1 year			1300	Other assets
		F 1275	Trade receivables from affiliated companies - remaining term greater than 1 year			1301	Other assets - remaining term up to 1 year
Receivables from affiliated companies		1276	Valuation allowances on receivables from affiliated companies remaining term up to 1 year			1305	Other assets - remaining term greater than 1 year
		1277	Valuation allowances on receivables from affiliated companies remaining term greater than 1 year			1307	Receivables from GmbH shareholders
Receivables from other long-term investees and investors or Liabilities to companies invested in		1280	Receivables from other long-term investees and investors			1308	Receivables from GmbH shareholders - remaining term up to 1 year
		1281	Receivables from other long-term investees and investors - remaining term up to 1 year			1309	Receivables from GmbH shareholders - remaining term greater than 1 year
		1285	Receivables from other long-term investees and investors - remaining term greater than 1 year			1310	Receivables from executive board members and managing directors
		1286	Bills receivable from other long-term investees and investors			1311	Receivables from executive board members and managing directors - remaining term up to 1 year
		1287	Bills receivable from other long-term investees and investors - remaining term up to 1 year			1315	Receivables from executive board members and managing directors - remaining term greater than 1 year
		1288	Bills receivable from other long-term investees and investors - remaining term greater than 1 year			1317	Receivables from general partners
		1289	Bills receivable from other long-term investees and investors, eligible for discount with central bank			1318	Receivables from general partners - remaining term up to 1 year
						1319	Receivables from general partners - remaining term greater than 1 year
				Receivables from other long-term investees and investors			
				Capital contributions called in, still outstanding			
				Subsequent payments claimed			
				Other assets or Other liabilities			
				Other assets			
				Receivables from shareholders or Liabilities to shareholders			
				Other assets or Other liabilities			
				Other assets			
				Receivables from general partners or Liabilities to general partners			

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Balance sheet / Profit and lost item	Program linkage	1 Current Assets Accounts		Balance sheet / Profit and lost item	Program linkage	1 Current Assets Accounts	
Other assets or Other liabilities		1320	Receivables from supervisory and advisory board members			1375	Consignment goods accounts
		1321	Receivables from supervisory and advisory board members - remaining term up to 1 year		U	F 1376	Subsequently deductible input tax, section 15a(2) UStG
					U	F 1377	Repayable input tax, section 15a(2) UStG
Other assets		1325	Receivables from supervisory and advisory board members - remaining term greater than 1 year	Other assets		1378	Pension liability insurance claims
					SB	1380	Long-term assets for the settlement of provisions for pensions and similar obligations
Receivables from limited partners or Liabilities to limited partners		R 1327 -1329		Excess of plan assets over pension liability or Provisions for pensions and similar obligations	HB	1381	Long-term assets for offsetting provisions for pensions and similar obligations in accordance with section 246(2) HGB
Other receivables from shareholders or Other liabilities to shareholders or Liabilities to shareholders or Other liabilities		1330	Receivables from other shareholders	Other assets	SB	1382	Assets to settle obligations comparable to post-employment benefits
		1331	Receivables from other shareholders - remaining term up to 1 year	Excess of plan assets over pension liability or Other provisions	HB	1383	Assets for offsetting with obligations comparable to post-employment benefits under s. 246(2) of the HGB
		1335	Receivables from other shareholders - remaining term greater than 1 year	Other assets		1390	GmbH shares held for sale
Other assets		1337	Receivables from typical silent partners	Other assets or Other liabilities		1391	Receivables from project consortiums
		1338	Receivables from typical silent partners - remaining term up to 1 year	Other assets		1393	Profit participation rights
		1339	Receivables from typical silent partners - remaining term greater than 1 year			1394	Supplementary payments or additional contributions receivable
						1395	Shares in cooperatives held for sale
		1340	Receivables from employees (payroll)	Other assets or Other liabilities	U	F 1396	Subsequently deductible input tax, section 15a(1) UStG, movable assets
		1341	Receivables from employees (payroll) - remaining term up to 1 year		U	F 1397	Repayable input tax, section 15a(1) UStG, movable assets
		1345	Receivables from employees (payroll) - remaining term greater than 1 year		U	F 1398	Subsequently deductible input tax, section 15a(1) UStG, immovable property
- "Other accounts" -	SB	1349	Occupational pension and other post-employment benefit entitlements (partners)		U	F 1399	Repayable input tax, section 15a(1) UStG, immovable property
Other assets		1350	Security deposits		U	S 1400	Deductible input tax
		1351	Security deposits - remaining term up to 1 year		U	S 1401	Deductible input tax, 7 %
		1355	Security deposits - remaining term greater than 1 year		U	S 1402	Deductible input tax on intra-European Union acquisitions
						R 1403	
		1360	Loans		U	S 1404	Deductible input tax on intra-European Union acquisitions, 19 %
		1361	Loans - remaining term up to 1 year			R 1405	
		1365	Loans - remaining term greater than 1 year		U	S 1406	Deductible input tax, 19 %
Other assets or Other liabilities		1369	Receivables from health insurance funds from Act on Reimbursement of Employers' Expenses (AAG)		U	S 1407	Deductible input tax under section 13b UStG, 19 %
					U	S 1408	Deductible input tax under section 13b UStG
		1370	Items in transit			R 1409	
		1374	Third-party funds				

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Balance sheet / Profit and lost item	Program linkage	1 Current Assets Accounts		Balance sheet / Profit and lost item	Program linkage	1 Current Assets Accounts	
		S 1410	Input tax allocation accounts			F 1486	Clearing account for determining profit as per section 4/3 (EStG), not recognized in income
		S 1411	Input tax allocation account, 7 %				
		S 1412	Allocation account for input tax on intra-European Union acquisitions		SB	1487	Current assets in accordance with section 4(3) sentence 4 EStG
		S 1413	Allocation account for input tax on intra-European Union acquisitions, 19 %	Other assets or Other liabilities		F 1490	Clearing account actual taxation
					SB	F 1491	Neutralization of items recognized in income for Section 4 (3) EStG
		R 1414 -1415					
		S 1416	Input tax allocation account, 19 %	- "Other accounts" -	SB	1494	Receivables from company/joint ownership
		S 1417	Input tax allocation account under sections 13a and 13b UStG	Other liabilities or Other assets		F 1495	Allocation account for payments received on account of orders if posted via receivables account
		R 1418					
		S 1419	Input tax allocation account under sections 13a and 13b UStG, 19 %	Other assets or Other liabilities		1498	Cost centre reconciliation account
Other assets		1420	Accounts receivable from VAT advance payments	Shares in affiliated companies		1500	Shares in affiliated companies (current assets)
						1504	Shares in parent or in majority investor
Other assets or Other liabilities		R 1421		Other securities		1510	Other securities
						1520	Finance bills
Other assets		1422	VAT receivables, previous year			1525	Other securities subject to immaterial changes in value
		1425	VAT receivables, earlier years				
Other assets or Other liabilities		1427	Receivables from excise duties paid			1530	Securities investments (short-term cash management)
	U	S 1431	Deductible input tax for withdrawal of goods from a VAT warehouse	Cash on hand, central bank balances, bank balances, and checks		F 1550	Cheques
	U	S 1432	Deductible input tax for intra-European Union acquisition of new vehicles from suppliers without VAT identification number			F 1600	Cash-in-hand
						F 1610	Petty cash 1
						F 1620	Petty cash 2
				Cash on hand, central bank balances, bank balances, and checks or Liabilities to financial institutions		F 1700	Bank (Postbank)
	U	F 1433	Acquisition tax liability				
		S 1434	Input tax deductible in following period/year				
		1435	Receivables from trade tax overpayments				
	U	S 1436	Input tax from acquisition as last purchaser in a triangular transaction			F 1710	Bank (Postbank 1)
						F 1720	Bank (Postbank 2)
						F 1730	Bank (Postbank 3)
Other assets		1440	Tax refund claims against other countries			F 1780	LZB (Bundesbank regional office) balances
Other assets or Other liabilities		1450	Reclaimed corporate income tax			F 1790	Central bank balances
						F 1800	Bank
Other assets		F 1456	Receivables from tax authorities for construction withholding tax remitted			F 1810	Bank 1
						F 1820	Bank 2
						F 1830	Bank 3
						F 1840	Bank 4
Other assets or Other liabilities		1457	Receivables from Bundesagentur für Arbeit			F 1850	Bank 5
						R 1889	
		F 1460	Cash in transit			1890	Cash investments, short-term cash management (not contained in cash funds)
	SB	1480	Contra account for input tax, section 4(3) EStG				
	SB	1481	Reversal of input tax from previous year, section 4(3) EStG	Liabilities to financial institutions or Cash on hand, central bank balances, bank balances, and checks		1895	Liabilities to banks (not included in cash funds)
	SB	1482	Input tax from investments, section 4(3) EStG				
		R 1483 -1485					
				Prepaid expenses		1900	Prepaid expenses

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Balance sheet / Profit and lost item	Program linkage	1 Current Assets Accounts		Balance sheet / Profit and lost item	Program linkage	2 Proprietary Capital Accounts	
	SB	1920	Customs and excise duties relating to inventories and recognised as expenses	Capital share general partners		F 2000	Fixed capital, gp
				Opening balance, private account		F 2001	Capital (fixed share, only sole proprietorships)
	SB	1930	Value added tax relating to prepayments and recognised as expenses	Capital share general partners		F 2010	Variable capital, gp
				Opening balance, private account		F 2011	Capital (variable share, only sole proprietorships)
		1940	Discount				
Deferred tax assets	HB	1950	Deferred tax assets				
				Liabilities to general partners or Receivables from general partners		F 2020	Partner loans, gp
						R 2021 -2029	
				Capital shares of limited partners		F 2050	Limited partner capital, lp
						R 2051 -2059	
						F 2060	Loss adjustment account, lp
						R 2061 -2069	
				Liabilities to limited partners or Receivables from limited partners		F 2070	Partner loans, lp
						R 2071 -2099	
				Capital share general partners		F 2100	Private withdrawals, general, gp
				Withdrawals		F 2101	Private withdrawals, general (only sole proprietorships)
				Capital share general partners		F 2110	Private withdrawals, general, gp
				Withdrawals		F 2111	Private withdrawals, general (only sole proprietorships)
				Capital share general partners		F 2120	Private withdrawals, general, gp
				Withdrawals		F 2121	Private withdrawals, general (only sole proprietorships)
				Capital share general partners		F 2130	Non-cash withdrawals, gp
				Withdrawals		F 2131	Non-cash withdrawals (only sole proprietorships)
				Capital share general partners		F 2140	Non-cash withdrawals, gp
				Withdrawals		F 2141	Non-cash withdrawals (only sole proprietorships)
				Capital share general partners		F 2150	Private taxes, gp
				Withdrawals		F 2151	Private taxes (only sole proprietorships)
				Capital share general partners		F 2160	Private taxes, gp
				Withdrawals		F 2161	Private taxes (only sole proprietorships)
				Capital share general partners		F 2170	Private taxes, gp
				Withdrawals		F 2171	Private taxes (only sole proprietorships)
				Capital share general partners		F 2180	Private contributions, gp
				Withdrawals		F 2181	Private contributions (only sole proprietorships)
				Capital share general partners		F 2190	Private contributions, gp

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Balance sheet / Profit and lost item	Program linkage	2 Proprietary Capital Accounts		Balance sheet / Profit and lost item	Program linkage	2 Proprietary Capital Accounts	
Withdrawals		F 2191	Private contributions (only sole proprietorships)	Capital share general partners		F 2310	Real estate expenses, gp
Capital share general partners		F 2200	Special personal deductions, partly deductible, gp	Withdrawals		F 2311	Real estate expenses (only sole proprietorships)
Withdrawals		F 2201	Special personal deductions, partly deductible (only sole proprietorships)			2319	Real estate expenses (VAT key possible, only sole proprietorships)
Capital share general partners		F 2210	Special personal deductions, partly deductible, gp	Capital share general partners		F 2320	Real estate expenses, gp
Withdrawals		F 2211	Special personal deductions, partly deductible (only sole proprietorships)	Withdrawals		F 2321	Real estate expenses (only sole proprietorships)
Capital share general partners		F 2220	Special personal deductions, partly deductible, gp			2329	Real estate expenses (VAT key possible, only sole proprietorships)
Withdrawals		F 2221	Special personal deductions, partly deductible (only sole proprietorships)	Capital share general partners		F 2330	Real estate expenses, gp
Capital share general partners		F 2230	Special personal deductions, fully deductible, gp	Withdrawals		F 2331	Real estate expenses (only sole proprietorships)
Withdrawals		F 2231	Special personal deductions, fully deductible (only sole proprietorships)			2339	Real estate expenses (VAT key possible, only sole proprietorships)
Capital share general partners		F 2240	Special personal deductions, fully deductible, gp	Capital share general partners		F 2340	Real estate expenses, gp
Withdrawals		F 2241	Special personal deductions, fully deductible (only sole proprietorships)	Withdrawals		F 2341	Real estate expenses (only sole proprietorships)
Capital share general partners		F 2250	Non-cash benefits, donations, gp			2349	Real estate expenses (VAT key possible, only sole proprietorships)
Withdrawals		F 2251	Non-cash benefits, donations (only sole proprietorships)	Capital share general partners		F 2350	Income from real estate, gp
Capital share general partners		F 2260	Non-cash benefits, donations, gp	Withdrawals		F 2351	Income from real estate (only sole proprietorships)
Withdrawals		F 2261	Non-cash benefits, donations (only sole proprietorships)			2359	Income from real estate (VAT key possible, only sole proprietorships)
Capital share general partners		F 2270	Non-cash benefits, donations, gp	Capital share general partners		F 2360	Income from real estate, gp
Withdrawals		F 2271	Non-cash benefits, donations (only sole proprietorships)	Withdrawals		F 2361	Income from real estate (only sole proprietorships)
Capital share general partners		F 2280	Extraordinary expenses, gp			2369	Income from real estate (VAT key possible, only sole proprietorships)
Withdrawals		F 2281	Extraordinary expenses (only sole proprietorships)	Capital share general partners		F 2370	Income from real estate, gp
Capital share general partners		F 2290	Extraordinary expenses, gp	Withdrawals		F 2371	Income from real estate (only sole proprietorships)
Withdrawals		F 2291	Extraordinary expenses (only sole proprietorships)			2379	Income from real estate (VAT key possible, only sole proprietorships)
Capital share general partners		F 2300	Real estate expenses, gp	Capital share general partners		F 2380	Income from real estate, gp
Withdrawals		F 2301	Real estate expenses (only sole proprietorships)	Withdrawals		F 2381	Income from real estate (only sole proprietorships)
		2309	Real estate expenses (VAT key possible, only sole proprietorships)			2389	Income from real estate (VAT key possible, only sole proprietorships)
				Capital share general partners		F 2390	Income from real estate, gp
				Withdrawals		F 2391	Income from real estate (only sole proprietorships)
						2399	Income from real estate (VAT key possible, only sole proprietorships)

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Balance sheet / Profit and lost item	Program linkage	2 Proprietary Capital Accounts		Balance sheet / Profit and lost item	Program linkage	2 Proprietary Capital Accounts	
Liabilities to limited partners or Receivables from limited partners		F 2500	Private withdrawals, general, lp			R 2681 -2689	
						F 2690	Extraordinary expenses, lp
		R 2501 -2509				R 2691 -2699	
		F 2510	Private withdrawals, general, lp			F 2700	Real estate expenses, lp
		R 2511 -2519				R 2701 -2709	
		F 2520	Private withdrawals, general, lp			F 2710	Real estate expenses, lp
		R 2521 -2529				R 2711 -2719	
		F 2530	Non-cash withdrawals, lp			F 2720	Real estate expenses, lp
		R 2531 -2539				R 2721 -2729	
		F 2540	Non-cash withdrawals, lp			F 2730	Real estate expenses, lp
		R 2541 -2549				R 2731 -2739	
		F 2550	Private taxes, lp			F 2740	Real estate expenses, lp
		R 2551 -2559				R 2741 -2749	
		F 2560	Private taxes, lp			F 2750	Income from real estate, lp
		R 2561 -2569				R 2751 -2759	
		F 2570	Private taxes, lp			F 2760	Income from real estate, lp
		R 2571 -2579				R 2761 -2769	
		F 2580	Private contributions, lp			F 2770	Income from real estate, lp
		R 2581 -2589				R 2771 -2779	
		F 2590	Private contributions, lp			F 2780	Income from real estate, lp
		R 2591 -2599				R 2781 -2789	
		F 2600	Special personal deductions, partly deductible, lp			F 2790	Income from real estate, lp
		R 2601 -2609				R 2791 -2799	
		F 2610	Special personal deductions, partly deductible, lp	Subscribed capital	K	2900	Subscribed capital
		R 2611 -2619		remaining members of co-operatives	K	2901	Paid-up shares of remaining members of co-operatives
		F 2620	Special personal deductions, partly deductible, lp	withdrawing members of co-operatives	K	2902	Paid-up shares of withdrawing members of co-operatives
		R 2621 -2629		cancelled shares of co-operatives	K	2903	Paid-up shares of co-operatives, cancelled shares
		F 2630	Special personal deductions, fully deductible, lp	remaining members of co-operatives	K	2906	Unpaid and due shares in co-operatives, recorded
		R 2631 -2639				2907	Contra account for unpaid and due shares in co-operatives, recorded
		F 2640	Special personal deductions, fully deductible, lp	Subscribed capital	K	2908	Capital increase from reserves or retained earnings
		R 2641 -2649		Treasury shares	K	2909	Purchased treasury shares
		F 2650	Non-cash benefits, donations, lp	Uncalled outstanding contributions		2910	Unpaid uncalled contributions to subscribed capital (reported as liability, deducted from subscribed capital on the face of the balance sheet)
		R 2651 -2659					
		F 2660	Non-cash benefits, donations, lp				
		R 2661 -2669					
		F 2670	Non-cash benefits, donations, lp	Capital reserves	K	2920	Capital reserves
		R 2671 -2679			K	2925	Capital reserves from issuance of shares above par or notional amount
		F 2680	Extraordinary expenses, lp				

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Balance sheet / Profit and lost item	Program linkage		2 Proprietary Capital Accounts	
		K	2926	Capital reserves from issuance of convertible bonds and options to acquire shares
		K	2927	Capital reserves from additional payments as consideration for preferential rights for shares
		K	2928	Other additional capital contributions
		K	2929	Supplementary calls (contra account 1299)
Mandatory reserve		K	2930	Legal reserve
Reserve for shares in a parent or majority investor			2935	Reserve for shares in a parent or majority investor
Other revenue reserves		K	2937	Other revenue reserves (co-operatives)
Reserves provided for by the articles of association		K	2950	Reserves provided for by the articles of association
Reserves			F 2959	Collectively held reserves (with breakdown for statement of changes in capital accounts)
Other retained earnings		K	2960	Other revenue reserves
		K	2961	Other revenue reserves from the purchase of treasury shares
		K	2962	Equity component of reversals of write-downs
Opening balance, private account	HB	K	2963	Revenue reserves from the transitional BilMoG provisions
	HB	K	2964	Revenue reserves from the transitional BilMoG provisions (reversal of write-downs of tangible fixed assets)
	HB	K	2965	Revenue reserves from the transitional BilMoG provisions (reversal of write-downs of long-term financial assets)
	HB	K	2966	Revenue reserves from the transitional BilMoG provisions (reversal of special tax-allowable reserves)
	HB	K	2967	Deferred taxes (revenue reserves credit balance) from items taken directly to equity
	HB	K	2968	Deferred taxes (revenue reserves debit balance) from items taken directly to equity
	HB	K	2969	Deferred income (revenue reserves debit balance) from items taken directly to equity
Profit/loss carryforward		K	2970	Retained profits brought forward before appropriation of net profit
Profit/loss carryforward before appropriation			F 2975	Retained profits brought forward before appropriation of net profit (with breakdown for statement of changes in capital accounts)
			F 2977	Accumulated losses brought forward before appropriation of net profit (with breakdown for statement of changes in capital accounts)
Profit/loss carryforward		K	2978	Accumulated losses brought forward before appropriation of net profit
Other special reserves			2980	Miscellaneous other special reserves
	SB		2981	Untaxed reserves under section 6b EStG
	SB		2982	Replacement reserves
	SB		2988	Reserve for investment grants
Special tax-allowable reserves			2990	Special tax-allowable reserves, accelerated tax depreciation and write-downs
Other special reserves	SB		2995	Adjustment item for withdrawals, s. 4g EStG
Special tax-allowable reserves			2997	Special tax-allowable reserves under section 7g(5) EStG
Special reserves for investment grants			2998	Special reserves for third-party investment grants
	HB		2999	Extraordinary items for investment grants

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Balance sheet / Profit and lost item	Program linkage	3 Outside Capital Accounts		Balance sheet / Profit and lost item	Program linkage	3 Outside Capital Accounts	
Provisions for pensions and similar obligations		3000	Provisions for pensions and similar obligations		HB	3098	Provisions for internal expenses under section 249(2) HGB (old version)
		3005	Provisions for pensions and similar obligations to shareholders or related parties (10 % capital investment)			3099	Provisions for environmental protection
Provisions for pensions and similar obligations or Excess of plan assets over pension liability	HB	3009	Provisions for pensions and similar obligations for offsetting against long-term assets in accordance with section 246(2) HGB	Bonds		3100	Non-convertible bonds
						3101	Non-convertible bonds - remaining term up to 1 year
						3105	Non-convertible bonds - remaining term between 1 and 5 years
						3110	Non-convertible bonds - remaining term greater than 5 years
Provisions for pensions and similar obligations		3010	Provisions for direct commitments			3120	Convertible bonds
		3011	Provisions for subsidy obligations for pension funds and life insurances			3121	Convertible bonds - remaining term up to 1 year
						3125	Convertible bonds - remaining term between 1 and 5 years
		3015	Provisions for obligations similar to pensions			3130	Convertible bonds - remaining term greater than 5 years
Provisions for taxes (general)		3020	Provisions for taxes				
		3035	Provision for trade tax, section 4(5b) EStG	Liabilities to financial institutions or Cash on hand, central bank balances, bank balances, and checks		3150	Liabilities to banks
		3040	Provision for corporate income tax				
		3050	Provisions for taxes for tax deferral (BStBK)				
Provisions for tax liabilities	HB	3060	Allowances for deferred tax liabilities			3151	Liabilities to banks - remaining term up to 1 year
Deferred tax liabilities	HB	3065	Deferred tax liabilities			3160	Liabilities to banks - remaining term between 1 and 5 years
Other provisions		3070	Other provisions			3170	Liabilities to banks - remaining term greater than 5 years
		3074	Provisions for personnel expenses			3180	Liabilities to banks under instalment credit agreements
		3075	Provisions for maintenance expenses deferred to the first three months of the following year			3181	Liabilities to banks under instalment credit agreements - remaining term up to 1 year
		3076	Long-term provisions for long-term obligations comparable to post-employment benefits			3190	Liabilities to banks under instalment credit agreements - remaining term between 1 and 5 years
Other provisions or Excess of plan assets over pension liability	HB	3077	Long-term provisions for long-term obligations comparable to post-employment benefits for offsetting with long-term assets under s. 246(2) of the HGB			3200	Liabilities to banks under instalment credit agreements - remaining term greater than 5 years
Other provisions		3079	Provisions for vacation pay			3210	Liabilities to banks, previous to residual term differentiation
		3085	Provisions for environmental remediation and waste disposal expenses				
		3090	Provisions for warranties (contra account 6790)	Liabilities to financial institutions		3249	Contra account 3150-3209 if accounts 3210-3248 are allocated
	HB	3092	Provisions for expected losses from executory contracts	Advance payments received on orders		3250	Payments received on account of orders (liabilities)
		3095	Provisions for period-end closing and audit costs		U	AM 3260	Tax-paid payments received on account of orders, 7 % VAT (liabilities)
		3096	Provisions for record retention obligations		U	AM 3261	Tax-paid payments received on account of orders, 5 % VAT (liabilities)

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Balance sheet / Profit and lost item	Program linkage	3 Outside Capital Accounts		Balance sheet / Profit and lost item	Program linkage	3 Outside Capital Accounts	
		R 3262 -3263		Other liabilities to shareholders or Other assets or Other receivables from shareholders or Receivables from shareholders		F 3340	Trade payables to shareholders/partners
	U	AM 3264	Tax-paid payments received on account of orders, 0 % VAT (liabilities)				
	U	AM 3270	Tax-paid payments received on account of orders, 16 % VAT (liabilities)			F 3341	Trade payables to shareholders/partners - remaining term up to 1 year
		R 3271					
	U	AM 3272	Tax-paid payments received on account of orders, 19 % VAT (liabilities)			F 3345	Trade payables to shareholders/partners - remaining term between 1 and 5 years
		R 3273 -3274				F 3348	Trade payables to shareholders/partners - remaining term greater than 5 years
		3279	Payments received on account of orders - Back taxes	Trade payables or Other assets		3349	Contra account 3335-3348, 3420-3449, 3470-3499 if allocated to payables account
		3280	Payments received on account of orders - remaining term up to 1 year				
		3284	Payments received on account of orders - remaining term between 1 and 5 years	Liabilities on bills accepted and drawn		F 3350	Bills payable
		3285	Payments received on account of orders - remaining term greater than 5 years			F 3351	Bills payable - remaining term up to 1 year
						F 3380	Bills payable - remaining term between 1 and 5 years
Trade payables or Other assets		S 3300	Trade payables			F 3390	Bills payable - remaining term greater than 5 years
		F 3301 -3303	Trade payables	Liabilities to affiliated companies or Receivables from affiliated companies		3400	Liabilities to affiliated companies
	SB	F 3305	Trade payables at general VAT rate (cash basis accounting)				
	SB	F 3306	Trade payables at reduced VAT rate (cash basis accounting)			3401	Liabilities to affiliated companies - remaining term up to 1 year
	SB	F 3307	Trade payables, no input tax (cash basis accounting)			3405	Liabilities to affiliated companies - remaining term between 1 and 5 years
	SB	F 3309	Contra account 3305-3307 if payables are classified by tax rates (cash basis accounting)			3410	Liabilities to affiliated companies - remaining term greater than 5 years
Trade payables or Other assets		F 3310 -3333	Trade payables, no separate receivables/payables accounting			F 3420	Trade payables to affiliated companies
	SB	F 3334	Trade payables for investments, section 4(3) EStG			F 3421	Trade payables to affiliated companies - remaining term up to 1 year
Trade payables or Other assets		F 3335	Trade payables, no separate receivables/payables accounting - remaining term up to 1 year			F 3425	Trade payables to affiliated companies - remaining term between 1 and 5 years
		F 3337	Trade payables, no separate receivables/payables accounting - remaining term between 1 and 5 years			F 3430	Trade payables to affiliated companies - remaining term greater than 5 years
		F 3338	Trade payables, no separate receivables/payables accounting - remaining term greater than 5 years	Liabilities to companies invested in or Receivables from other long-term investees and investors		3450	Liabilities to other long-term investees and investors
						3451	Liabilities to other long-term investees and investors - remaining term up to 1 year

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Balance sheet / Profit and lost item	Program linkage	3 Outside Capital Accounts		Balance sheet / Profit and lost item	Program linkage	3 Outside Capital Accounts	
		3455	Liabilities to other long-term investees and investors - remaining term between 1 and 5 years			3527	Liabilities to typical silent partners - remaining term greater than 5 years
		3460	Liabilities to other long-term investees and investors - remaining term greater than 5 years			3530	Liabilities to atypical silent partners
		F 3470	Trade payables to other long-term investees and investors			3531	Liabilities to atypical silent partners - remaining term up to 1 year
		F 3471	Trade payables to other long-term investees and investors - remaining term up to 1 year			3534	Liabilities to atypical silent partners - remaining term between 1 and 5 years
		F 3475	Trade payables to other long-term investees and investors - remaining term between 1 and 5 years			3537	Liabilities to atypical silent partners - remaining term greater than 5 years
		F 3480	Trade payables to other long-term investees and investors - remaining term greater than 5 years			3540	Profit-participation loans
						3541	Profit-participation loans - remaining term up to 1 year
						3544	Profit-participation loans - remaining term between 1 and 5 years
						3547	Profit-participation loans - remaining term greater than 5 years
Other liabilities or Other assets		3500	Other liabilities			3550	Security deposits received
		3501	Other liabilities - remaining term up to 1 year			3551	Security deposits received - remaining term up to 1 year
Other liabilities		3504	Other liabilities - remaining term between 1 and 5 years			3554	Security deposits received - remaining term between 1 and 5 years
		3507	Other liabilities - remaining term greater than 5 years			3557	Security deposits received - remaining term greater than 5 years
	SB	3509	Other liabilities, under section 11(2) sentence 2 EStG for section 4(3) EStG			3560	Loans
						3561	Loans - remaining term up to 1 year
Other liabilities to shareholders or Other receivables from shareholders or Receivables from shareholders or Other assets		3510	Liabilities to shareholders/partners			3564	Loans - remaining term between 1 and 5 years
						3567	Loans - remaining term greater than 5 years
						3570	Other liabilities, previous to residual term differentiation (balance sheet accounting only)
		3511	Liabilities to shareholders/partners - remaining term up to 1 year			3599	Contra account 3500-3569 and 3640-3658 if accounts 3570-3598 are allocated
Other liabilities to shareholders		3514	Liabilities to shareholders/partners - remaining term between 1 and 5 years	Other liabilities or Other assets		3600	Consignment goods accounts
		3517	Liabilities to shareholders/partners - remaining term greater than 5 years	Other liabilities		3610	Credit card settlements
				Other liabilities or Other assets		3611	Liabilities to project consortiums
		3519	Liabilities to shareholders/partners for outstanding distributions		SB	3612	Neutralization of items recognized in expenses for section 4(3) EStG
Other liabilities		3520	Liabilities to typical silent partners		SB	3613	Items recognized in equity for section 4(3) EStG
		3521	Liabilities to typical silent partners - remaining term up to 1 year	Other liabilities or Other assets		3620	Profit drawdown account of silent partners - other liabilities
		3524	Liabilities to typical silent partners - remaining term between 1 and 5 years			3630	Other allocation accounts (interim accounts)
				- "Other accounts"	SB	3634	Liabilities to company/joint ownership

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Balance sheet / Profit and lost item	Program linkage	3 Outside Capital Accounts		Balance sheet / Profit and lost item	Program linkage	3 Outside Capital Accounts	
Other liabilities		3635	Other liabilities refunds by co-operatives	Other liabilities or Other assets		3720	Payroll liabilities
Liabilities to shareholders or Receivables from shareholders		3640	Liabilities to GmbH shareholders			3725	Liabilities for amounts withheld from employees
		3641	Liabilities to GmbH shareholders - remaining term up to 1 year			3726	Payables to tax authorities for construction withholding tax to be remitted
Liabilities to shareholders		3642	Liabilities to GmbH shareholders - remaining term between 1 and 5 years			3730	Wage and church tax payables
		3643	Liabilities to GmbH shareholders - remaining term greater than 5 years			3740	Social security liabilities
						3741	Social security liabilities - remaining term up to 1 year
Liabilities to general partners or Receivables from general partners		3645	Liabilities to general partners			3750	Social security liabilities - remaining term between 1 and 5 years
						3755	Social security liabilities - remaining term greater than 5 years
		3646	Liabilities to general partners - remaining term up to 1 year			3759	Expected contributions owed to social security funds
		3647	Liabilities to general partners - remaining term between 1 and 5 years			3760	Liabilities from taxes withheld (investment income tax and solidarity surcharge, church tax on investment income tax) for open distribution
		3648	Liabilities to general partners - remaining term greater than 5 years			3761	Excise duties payable
Liabilities to limited partners or Receivables from limited partners		3650	Liabilities to limited partners			3770	Liabilities from capital-forming payment arrangements
		3651	Liabilities to limited partners - remaining term up to 1 year			3771	Liabilities from capital-forming payment arrangements - remaining term up to 1 year
		3652	Liabilities to limited partners - remaining term between 1 and 5 years	Other liabilities		3780	Liabilities from capital-forming payment arrangements - remaining term between 1 and 5 years
		3653	Liabilities to limited partners - remaining term greater than 5 years			3785	Liabilities from capital-forming payment arrangements - remaining term greater than 5 years
Other liabilities		3655	Liabilities to silent partners			3786	Issued gift tokens
		3656	Liabilities to silent partners - remaining term up to 1 year	Other liabilities or Other assets		3790	Payroll allocation
		3657	Liabilities to silent partners - remaining term between 1 and 5 years		SB	3791	Payroll allocation, section 11(2) EStG for section 4(3) EStG
		3658	Liabilities to silent partners - remaining term greater than 5 years		SB	3796	Social security liabilities (section 4(3) EStG)
Other assets		3695	Allocation account for prepayments if posted via payables account	Other liabilities		S 3798	VAT on electronic services taxable in another EU country
						3799	Tax payments on services taxable in another EU country
Other liabilities or Other assets		3700	Liabilities from taxes and levies	Other liabilities or Other assets		S 3800	VAT
		3701	Liabilities from taxes and levies - remaining term up to 1 year			S 3801	VAT, 7 %
Other liabilities		3710	Liabilities from taxes and levies - remaining term between 1 and 5 years			S 3802	VAT on intra-European Union acquisitions
						R 3803	
		3715	Liabilities from taxes and levies - remaining term greater than 5 years			S 3804	VAT on intra-European Union acquisitions, 19 %
						R 3805	
						S 3806	VAT, 19 %

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Balance sheet / Profit and lost item	Program linkage	3 Outside Capital Accounts	
		S 3807	VAT on intra-European Union supplies of goods and services subject to domestic taxation
		S 3808	VAT on intra-European Union supplies of goods and services subject to domestic taxation, 19 %
		S 3809	VAT on intra-European Union acquisitions, no input tax deduction
Provisions for taxes (general) or Other assets		S 3810	VAT not due
	U	S 3811	VAT not due, 7 %
		S 3812	VAT not due on intra-European Union supplies of goods and services subject to domestic taxation
		R 3813	
	U	S 3814	VAT not due on intra-European Union supplies of goods and services subject to domestic taxation, 19 %
		R 3815	
	U	S 3816	VAT not due, 19 %
Other liabilities		S 3817	VAT on supplies of goods and services taxable in another EU country
		S 3818	VAT on supplies of other goods and services/cost-plus contracts taxable in another EU country
Other liabilities or Other assets		S 3819	VAT from acquisition as last purchaser in a triangular transaction
	U	F 3820	VAT prepayments
	U	F 3830	VAT prepayments 1/11
Other liabilities		S 3831	VAT on intra-European Union supplies of goods and services subject to domestic taxation, only OSS
Other liabilities or Other assets	U	F 3832	Back taxes, VAT return line 65
		R 3833	
		S 3834	VAT on intra-European Union acquisition of new vehicles from suppliers without VAT identification number
		S 3835	VAT under section 13b UStG
		R 3836	
		S 3837	VAT under section 13b UStG, 19 %
		R 3838	
		S 3839	VAT withdrawal of goods from a VAT warehouse
		3840	VAT, current year
		3841	VAT, previous year
Other liabilities		3845	VAT, earlier years
Other liabilities or Other assets		3850	Acquisition tax deferred until
	U	F 3851	Incorrect or invalid invoiced taxes, VAT return line 69
Other liabilities		3854	Tax payments to other countries
		3860	Liabilities from VAT advance payments
Other liabilities or Other assets		S 3865	VAT due in following period (sections 13 (1) no. 6, 13b (2) UStG)
Prepaid expenses		3900	Deferred income
- "Other accounts" -		3950	Deferrals of intra-period flat-rate depreciation charges for management accounting analysis

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Balance sheet / Profit and lost item	Program linkage	4 Revenues		Balance sheet / Profit and lost item	Program linkage	4 Revenues	
Sales		4000 -4099	Revenue (free text)			R 4330 4331	Revenue from taxable electronic services in another EU country
	U	AM 4100 -4104	Tax-exempt sales, section 4 no. 8 ff. UStG			R 4332 -4333	
	U	AM 4105	Tax-exempt sales under section 4 no. 12 UStG (rental and leasing)		U	AM 4334	Revenue, 7 % VAT
	U	AM 4110	Other tax-exempt sales, domestic		U	AM 4335	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 4120	Tax-exempt sales, section 4 no. 1a UStG				
	U	AM 4125	Tax-exempt intra-European Union deliveries, section 4 no. 1b UStG				
	U	AM 4130	Deliveries by first purchaser in triangular transactions (EU), section 25 b(2) UStG		U	AM 4336	Revenue from other services taxable in another EU country, for which the recipient bears tax liability
	U	AM 4135	Tax-exempt intra-European Union deliveries of new vehicles to purchasers without VAT identification number		U	AM 4337	Revenue from services for which the recipient bears the tax liability under section 13b UStG
	U	AM 4136	Revenue, ss. 25 and 25a UStG, 19 % VAT		U	AM 4338	Revenue from services taxable in a third country, not subject to domestic taxation
		R 4137 4138	Revenue, ss. 25 and 25a UStG, no VAT				
	U	AM 4139	Revenue from travel services, s. 25(2) UStG, tax-exempt		U	AM 4339	Revenue from services taxable in another EU country, not subject to domestic taxation
	U	AM 4140	Tax-exempt offshore sales, etc.		U	AM 4340 -4349	Revenue, 16 % VAT
	U	AM 4150	Other tax-exempt sales (e.g. section 4 nos. 2-7 UStG)		U	AM 4400 -4409	Revenue, 19 % VAT
	U	AM 4160	Tax-exempt sales without input tax deduction, part of total sales, section 4 UStG		U	AM 4410 -4419 R 4420 -4448	Revenue, 19 % VAT
	U	AM 4165	Tax-exempt sales without input tax deduction, part of total sales		U	AM 4449	Revenue from electronic services subject to domestic taxation, 19 % VAT
		4180	Revenue taxed at average rates under section 24 UStG			4499	Incidental income (related to purchases)
		R 4182 -4183		- "Other accounts" -	SB	4500	Special business income, remuneration for work performed
	U	4185	Revenue of VAT-exempt small business as defined by section 19 (1) UStG		SB	4501	Special business income, rental/lease income
	U	AM 4186	Revenue from gaming machines, 19 % VAT		SB	4502	Special business income, interest income
		R 4187 -4188			SB	4503	Special business income, liability compensation
		4200	Revenue				
	U	AM 4290 -4299	Revenue, 0 % VAT		SB	4504	Special business income, pension payments
	U	AM 4300 -4309	Revenue, 7 % VAT		SB	4505	Special business income, other special business income
	U	AM 4310 -4314	Revenue from intra-European Union supplies of goods and services subject to domestic taxation, 7 % VAT	Sales		4510	Revenue from waste recycling
						4520	Revenue from empties
	U	AM 4315 -4319	Revenue from intra-European Union supplies of goods and services subject to domestic taxation, 19 % VAT			4560 R 4561 -4563	Commission revenue
					U	AM 4564	Tax-exempt commission revenue, section 4 no. 8 ff. UStG
		4320 -4329	Revenue from services taxable in another EU country, not subject to domestic taxation		U	AM 4565	Tax-exempt commission revenue, section 4 no. 5 UStG

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Balance sheet / Profit and lost item	Program linkage	4 Revenues		Balance sheet / Profit and lost item	Program linkage	4 Revenues	
		R 4566 -4568				4638	Use of items for non-business purposes, no VAT (use of telephone)
	U	AM 4569	Commission revenue, 19 % VAT			4639	Use of items for non-business purposes, without VAT (use of vehicles)
		4570	Other income from commissions, licences and patents				
		R 4571 -4573			U	AM 4640 -4644	Use of items for non-business purposes, 19 % VAT
	U	AM 4574	Other income from commissions, licences and patents, tax-exempt, s. 4(8) ff. UStG		U	AM 4645	Use of items for non-business purposes, 19 % VAT (use of vehicles)
	U	AM 4575	Other income from commissions, licences and patents, tax-exempt, s. 4(5) UStG		U	AM 4646	Use of items for non-business purposes, 19 % VAT (use of telephone)
						R 4647 -4649	
	U	AM 4576	Other income from commissions, licences and patents, 7 % VAT		U	AM 4650 -4655	Non-cash other services, 7 % VAT
		R 4577 -4578			U	AM 4656	Non-cash other services, 7 % VAT
	U	AM 4579	Other income from commissions, licences and patents, 19 % VAT			R 4657 -4658	
						4659	Non-cash other services, no VAT
	SB	4580	Statistical account, revenue at general VAT rate (cash basis accounting)		U	AM 4660 -4666	Non-cash other services, 19 % VAT
	SB	4581	Statistical account, revenue at reduced VAT rate (cash basis accounting)			R 4667 -4669	
	SB	4582	Statistical account, tax-exempt and untaxed revenue (cash basis accounting)		U	AM 4670 -4675	Non-cash benefits (goods), 7 % VAT
					U	AM 4676	Non-cash benefits (goods), 7 % VAT
	SB	4589	Contra account 4580-4582 if revenue is classified by tax rates (cash basis accounting)			R 4677 -4678	
						4679	Non-cash benefits (goods), no VAT
Other operating income		4600	Non-cash withdrawals		U	AM 4680 -4684	Non-cash benefits (goods), 19 % VAT
		4605	Withdrawal of items, no VAT			R 4685	
		R 4608 -4609			U	AM 4686 -4687	Non-cash benefits, 19 % VAT
	U	AM 4610 -4615	Withdrawal by business owner for non-business purposes (goods), 7 % VAT			R 4688	
						4689	Non-cash benefits, no VAT
	U	AM 4616	Withdrawal by business owner for non-business purposes (goods), 7 % VAT	Sales		4690	Untaxed sales (internal sales)
						4695	VAT reimbursements, e.g. under s. 24 UStG
						4699	Taxes directly related to sales
						4700	Sales allowances
		R 4617 -4618			U	AM 4701	Sales allowances on tax-exempt sales under section 4 no. 8 ff. UStG
		4619	Withdrawal by business owner for non-business purposes (goods), no VAT		U	AM 4702	Sales allowances on tax-exempt sales under section 4 no. 2-7 UStG
	U	AM 4620 -4626	Withdrawal by business owner for non-business purposes (goods), 19 % VAT		U	AM 4703	Sales allowances on other tax-exempt sales without input tax deduction
		R 4627 -4629			U	AM 4704	Sales allowances on other tax-exempt sales with input tax deduction
	U	AM 4630 -4635	Use of items for non-business purposes, 7 % VAT		U	AM 4705	Sales allowances on tax-exempt sales under section 4 no. 1a UStG
	U	AM 4636	Use of items for non-business purposes, 7 % VAT		U	AM 4706	Reductions in revenue for tax-free intra-community triangular transactions as per Sect. 25b (2, 4) of the German VAT Act (UStG)
		4637	Use of items for non-business purposes, no VAT				

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Balance sheet / Profit and lost item	Program linkage	4 Revenues		Balance sheet / Profit and lost item	Program linkage	4 Revenues	
	U	AM 4710	Sales allowances, 7 % VAT		U	S/AM 4746	Cash discounts granted on intra-European Union supplies of goods and services subject to domestic taxation, 7 % VAT
		-4711				R 4747	
		R 4712			U	S/AM 4748	Cash discounts granted on intra-European Union supplies of goods and services subject to domestic taxation, 19 % VAT
		-4718				R 4749	
	U	AM 4719	Sales allowances, 0 % VAT		U	AM 4750	Volume discounts granted, 7 % VAT
	U	AM 4720	Sales allowances, 19 % VAT			-4751	
		-4721				R 4752	
		R 4722				-4759	
		-4723			U	AM 4760	Volume discounts granted, 19 % VAT
	U	AM 4724	Sales allowances on tax-exempt intra-European Union deliveries			-4761	
	U	AM 4725	Sales allowances on intra-European Union supplies of goods and services subject to domestic taxation, 7 % VAT			R 4762	
						-4768	
	U	AM 4726	Sales allowances on intra-European Union supplies of goods and services subject to domestic taxation, 19 % VAT			4769	Volume discounts granted
						4770	Rebates granted
		4727	Sales allowances on supplies of goods and services taxable in another EU country		U	AM 4780	Rebates granted, 7 % VAT
						-4781	
		R 4728				R 4782	
		-4729				-4789	
		S/AM 4730	Cash discounts granted		U	AM 4790	Rebates granted, 19 % VAT
	U	S/AM 4731	Cash discounts granted, 7 % VAT			-4791	
		R 4732				R 4792	
		-4733				-4799	
	U	S/AM 4734	Cash discounts granted, 0 % VAT	Increase or reduction in finished goods inventories and work in progress		4800	Inventory changes - finished goods
		R 4735				4810	Inventory changes - unfinished goods
	U	S/AM 4736	Cash discounts granted, 19 % VAT			4815	Inventory changes - services in progress
		R 4737				4816	Inventory changes - construction contracts in progress
	U	S/AM 4738	Cash discounts granted for supplies of cell phones, etc. for which the recipient of goods/services is liable for VAT pursuant to section 13b(2) (10) UStG	Increase or reduction in inventory of construction work in progress			
				Increase or reduction in inventory of audit work in progress		4818	Inventory changes - orders in progress
	U	S/AM 4741	Cash discounts granted for goods and services for which the recipient bears the tax liability under section 13b UStG	Other own work capitalised		4820	Other own work capitalised
					G K	4824	Other own work capitalised (borrowing costs attributable to cost of sales)
	U	S/AM 4742	Cash discounts granted on revenue from other services taxable in another EU country, for which the recipient bears tax liability		HB	4825	Own work capitalised to produce internally generated intangible fixed assets
	U	S/AM 4743	Sales discounts granted on tax-exempt intra-European Union deliveries, section 4 no. 1b UStG	Other operating income		4830	Other operating income
						4832	Other operating income from affiliated companies
		R 4744					
		S/AM 4745	Cash discounts granted on intra-European Union supplies of goods and services subject to domestic taxation	Sales		4833	Other incidental income
				Other operating income	U	AM 4834	Other regular operating income, 16 % VAT
						4835	Other regular operating income
					U	AM 4836	Other regular operating income, 19 % VAT
						4837	Other regular non-operating income

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Balance sheet / Profit and lost item	Program linkage	4 Revenues		Balance sheet / Profit and lost item	Program linkage	4 Revenues	
		4838	Reimbursed input tax, other countries		SB U	AM 4866	Revenue from sales of current assets, VAT-exempt, section 4 no. 8 ff UStG in conjunction with section 4(3) sentence 4 EStG
		4839	Other infrequent income				
		4840	Currency translation gains				
	U	AM 4841	Other regular operating income tax-exempt, section 4 no. 8 ff UStG		SB G K U	AM 4867	Revenue from sales of current assets, VAT-exempt, section 4 no. 8 ff UStG in conjunction with section 4(3) sentence 4 EStG, section 3 no. 40 EStG/section 8b(2) KStG
	U	AM 4842	Other regular operating income tax-exempt, e.g. section 4 nos. 2-7 UStG				
		4843	Income from remeasurement of cash funds				
	U	AM 4844	Revenue from sales of tangible fixed assets, tax-exempt, section 4 no. 1a UStG (book gain)		SB	4869	Revenue from sales of current assets under section 4(3) sentence 4 EStG
	U	AM 4845	Revenue from sales of tangible fixed assets, 19 % VAT (book gain)	Other operating income		R 4900	
		R 4846				4901	Income from disposal of shares in corporations (long-term financial assets), section 3 no. 40 EStG/section 8b(2) KStG
		4847	Currency translation gains (not s. 256a HGB)				
	U	AM 4848	Revenue from sales of tangible fixed assets, tax-exempt, section 4 no. 1b UStG (book gain)		K	4904	Disposal of securities classified as current assets, section 8b(2) KStG (book value in the event of book gain)
		4849	Revenue from sales of tangible fixed assets (book gain)			4905	Income from disposal of current assets (excluding inventories)
		4850	Revenue from sales of intangible fixed assets (book gain)		G K	4906	Income from disposal of current assets (excluding inventories), section 3 no. 40 EStG/section 8b(2) KStG
		4851	Revenue from sales of long-term financial assets (book gain)			4910	Income from reversal of write-downs of tangible fixed assets
	G K	4852	Revenue from sales of long-term financial assets, section 3 no. 40 EStG/section 8b(2) KStG (book gain)			4911	Income from reversal of write-downs of intangible fixed assets
		4855	Disposals of tangible fixed assets (net carrying amount for book gain)			4912	Income from reversal of write-downs of long-term financial assets
		4856	Disposals of intangible fixed assets (net carrying amount for book gain)		G K	4913	Income from reversal of write-downs of long-term financial assets, section 3 no. 40 EStG/section 8b(3) sentence 8 KStG
		4857	Disposals of long-term financial assets (net carrying amount for book gain)				
	G K	4858	Disposals of long-term financial assets, section 3 no. 40 EStG/section 8b(2) KStG (net carrying amount for book gain)		G K	4914	Income from reversal of write-downs, section 3 no. 40 EStG/section 8b(2) KStG
						4915	Income from reversal of write-downs of current assets excluding inventories
Sales		4860	Income from real estate				
	U	AM 4861	Rental and lease income, VAT-exempt s. 4 no. 12 UStG		G K	4916	Income from reversal of write-downs of current assets, section 3 no. 40 EStG/section 8b(3) sentence 8 KStG
	U	AM 4862	Rental and lease income, 19 % VAT				
		R 4863 -4864					
	SB U	AM 4865	Revenue from sales of current assets, 19 % VAT, section 4(3) sentence 4 EStG			4920	Income from reduction in global valuation allowances on receivables
						4923	Income from reduction in specific valuation allowances on receivables
						4925	Income from recoveries of receivables previously written off

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Balance sheet / Profit and lost item	Program linkage	4 Revenues		Balance sheet / Profit and lost item	Program linkage	5 Operating Expenditure	
		4927	Income from reversal of tax reserve under s. 6b(3) EStG	Cost of raw materials, consumables and supplies, and of purchased merchandise		5000 -5099	Cost of raw materials, consumables and supplies, and of purchased merchandise
		4928	Income from reversal of tax reserve under s. 6b(10) EStG			5100	Raw materials, consumables and supplies
	SB	4929	Income from reversal of replacement reserve under R.6.6 EStR			AV 5110 -5119	Cost of raw materials, consumables and supplies, 7 % input tax
		4930	Income from reversal of provisions			R 5120 -5128	
		4932	Income from remission of liabilities			5129	Cost of raw materials, consumables and supplies without input tax deduction
		4935	Income from the reversal of other tax reserves			AV 5130 -5139	Cost of raw materials, consumables and supplies, 19 % input tax
		4937	Income from reversal of accelerated tax depreciation			R 5140 -5159	
	SB	4938	Income from reversal of tax reserve under s. 4g EStG		U	AV 5160	Cost of raw materials, consumables and supplies, intra-European Union acquisitions, 7 % input tax and 7 % VAT
		4940	Allocated other non-cash benefits (excluding goods)			R 5161	
	U	AM 4941	Non-cash benefits, 7 % VAT (goods)		U	AV 5162 -5163	Cost of raw materials, consumables and supplies, intra-European Union acquisitions, 19 % input tax and 19 % VAT
		R 4942 -4944				R 5164 -5165	
	U	AM 4945	Non-cash benefits, 19 % VAT (goods)		U	AV 5166	Cost of raw materials, consumables and supplies, intra-European Union acquisitions, no input tax and 7 % VAT
		4946	Allocated other non-cash benefits			R 5168 -5169	
	U	AM 4947	Allocated other non-cash benefits from provision of car, 19 % VAT (use of vehicles)		U	AV 5167	Cost of raw materials, consumables and supplies, intra-European Union acquisitions, no input tax and 19 % VAT
	U	AM 4948	Allocated other non-cash benefits, 19 % VAT			AV 5170	Cost of raw materials, consumables and supplies, 5.5 % input tax
		4949	Allocated other non-cash benefits, no VAT			AV 5171	Purchase of production supplies 9.0 % input tax
		4960	Prior - period income			R 5172 -5174	
		4970	Insurance recoveries and compensation payments		U	AV 5175	Cost of raw materials, consumables and supplies from a VAT warehouse, s. 13a UStG, 7 % input tax and 7 % VAT
		4972	Refunds Act on Reimbursement of Employers' Expenses (AAG)		U	AV 5176	Cost of raw materials, consumables and supplies from a VAT warehouse, s. 13a UStG, 19 % input tax and 19 % VAT
		4975	Investment subsidies (taxable)			R 5177 -5188	
	G K	4980	Investment grants (tax-exempt)		U	AV 5189	Cost of raw materials, consumables and supplies as last purchaser in a triangular transaction, 19 % input tax and 19 % VAT
	G K	4981	Tax-exempt income from reversal of tax reserves			5190	Fuels (production)
	G K	4982	Other tax-exempt operating income				
		4987	Income from capitalisation of assets acquired free of charge				
		4989	Reimbursements, refunds and credit entries relating to prior periods				
Sales		4992	Income from administrative expense allocations				

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Balance sheet / Profit and lost item	Program linkage	5 Operating Expenditure		Balance sheet / Profit and lost item	Program linkage	5 Operating Expenditure	
		AV 5191	Fuels (production), 7 % input tax			5559	Tax-exempt imports
		AV 5192	Fuels (production), 19 % input tax		U	AV 5560	Merchandise from a VAT warehouse, section 13a UStG, 7 % input tax and 7 % VAT
		R 5193 -5198				R 5561 -5564	
		5200	Cost of merchandise				
		AV 5300 -5309	Cost of merchandise, 7 % input tax		U	AV 5565	Merchandise from a VAT warehouse, section 13a UStG, 19 % input tax and 19 % VAT
		R 5310 -5346				R 5566 -5569	
		AV 5347	Cost of merchandise, 7 % input tax			5600 -5609	Non-deductible input tax
		R 5348				5610 -5619	Non-deductible input tax, 7 %
		5349	Cost of merchandise without input tax deduction			R 5650 -5659	
		AV 5400 -5409	Cost of merchandise, 19 % input tax			5660 -5669	Non-deductible input tax, 19 %
		R 5410 -5417				5700	Trade discounts
		AV 5418	Cost of merchandise, 19 % input tax			5701	Trade discounts on cost of raw materials, consumables and supplies
		R 5419				AV 5710 -5711	Trade discounts, 7 % input tax
	U	AV 5420 -5424	Intra-European Union acquisitions, 7 % input tax and 7 % VAT			R 5712 -5713	
	U	AV 5425 -5429	Intra-European Union acquisitions, 19 % input tax and 19 % VAT			AV 5714	Trade discounts on cost of raw materials, consumables and supplies, 7 % input tax
	U	AV 5430	Intra-European Union acquisitions, no input tax and 7 % VAT			AV 5715	Trade discounts on cost of raw materials, consumables and supplies, 19 % input tax
		R 5431 -5434				R 5716	
	U	AV 5435	Intra-European Union acquisitions, no input tax and 19 % VAT		U	AV 5717	Trade discounts on cost of raw materials, consumables and supplies, intra-EU acquisitions, 7 % input tax and 7 % VAT
		R 5436 -5439			U	AV 5718	Trade discounts on cost of raw materials, consumables and supplies, intra-EU acquisitions, 19 % input tax and 19 % VAT
	U	AV 5440	Intra-European Union acquisition of new vehicles from supplier without VAT identification number, 19 % input tax and 19 % VAT			R 5719	
		R 5441 -5449				AV 5720 -5721	Trade discounts, 19 % input tax
		R 5500 -5504				R 5722 -5723	
		AV 5505 -5509	Cost of merchandise, 5.5 % input tax			AV 5724	Trade discounts on intra-European Union acquisitions, 7 % input tax and 7 % VAT
		R 5510 -5539			U	AV 5725	Trade discounts on intra-European Union acquisitions, 19 % input tax and 19 % VAT
		AV 5540 -5549	Gooods received at average rate under section 24 UStG 9.0 % input tax			R 5726 -5729	
	U	AV 5550	Tax-exempt intra-European Union acquisitions			S/AV 5730	Cash discounts received
		5551	Cost of merchandise in a third country, taxable			S/AV 5731	Cash discounts received, 7 % input tax
		5552	Acquisition by 1st purchaser in a triangular transaction			R 5732	
	U	AV 5553	Purchase of merchandise as last purchaser in a triangular transaction, 19 % input tax and 19 % VAT			S/AV 5733	Cash discounts received on cost of raw materials, consumables and supplies
		R 5554 -5557					
		5558	Cost of merchandise in another EU country, taxable				

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Balance sheet / Profit and lost item	Program linkage	5 Operating Expenditure		Balance sheet / Profit and lost item	Program linkage	5 Operating Expenditure	
		S/AV 5734	Cash discounts received on cost of raw materials, consumables and supplies, 7 % input tax			AV 5780 -5781 R 5782	Rebates received, 7 % input tax
		R 5735				5783	Rebates received on cost of raw materials, consumables and supplies
		S/AV 5736	Cash discounts received, 19 % input tax				
		R 5737				AV 5784	Rebates received on cost of raw materials, consumables and supplies, 7 % input tax
		S/AV 5738	Cash discounts received on cost of raw materials, consumables and supplies, 19 % input tax			AV 5785	Rebates received on cost of raw materials, consumables and supplies, 19 % input tax
		R 5739 -5740				R 5786	
	U	S/AV 5741	Cash discounts received on cost of raw materials, consumables and supplies, taxable intra-European Union acquisitions, 19 % input tax and 19 % VAT			S/AV 5787	Cash discounts received on cost of raw materials, consumables and supplies, 9.0 % input tax
		R 5742				R 5788	
	U	S/AV 5743	Cash discounts received on cost of raw materials, consumables and supplies, taxable intra-European Union acquisitions, 7 % input tax and 7 % VAT			S/AV 5789	Cash discounts received on cost of raw materials, consumables and supplies, 9.5 % input tax
						AV 5790 -5791	Rebates received, 19 % input tax
		S/AV 5744	Cash discounts received on raw materials, consumables and supplies, taxable intra-European Union acquisitions		U	AV 5792	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 5745	Cash discounts received on taxable intra-European Union acquisitions		U	AV 5793	Cash discounts received on purchase of merchandise as last purchaser in a triangular transaction, 19 % input tax and 19 % VAT
	U	S/AV 5746	Cash discounts received on taxable intra-European Union acquisitions, 7 % input tax and 7 % VAT			S/AV 5794	Cash discounts received, 5.5 % input tax
		R 5747				S/AV 5795	Cash discounts received, 9.0 % input tax
	U	S/AV 5748	Cash discounts received on taxable intra-European Union acquisitions, 19 % input tax and 19 % VAT			R 5796	
						S/AV 5797	Cash discounts received, 9.5 % input tax
		R 5749				S/AV 5798	Cash discounts received on cost of raw materials, consumables and supplies, 5.5 % input tax
		AV 5750 -5751	Volume discounts received, 7 % input tax			R 5799	
		R 5752				5800	Delivery costs
		5753	Volume discounts received on cost of raw materials, consumables and supplies			5820	Empties
						5840	Customs and import duties
		AV 5754	Volume discounts received on cost of raw materials, consumables and supplies, 7 % input tax			5860	Allocated material costs (contra account 5000-99)
						5880	Changes in inventories of raw materials, consumables and supplies, and of purchased merchandise
		AV 5755	Volume discounts received on cost of raw materials, consumables and supplies, 19 % input tax			5881	Changes in inventories of purchased merchandise
		R 5756 -5759				5885	Changes in inventories of raw materials, consumables and supplies
		AV 5760 -5761	Volume discounts received, 19 % input tax				
		R 5762 -5768		Expenses for purchased services		5900	Purchased services
		5769	Volume discounts received				
		5770	Rebates received			AV 5906	Purchased services, 19 % input tax

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Balance sheet / Profit and lost item	Program linkage	5 Operating Expenditure	
		R 5907	
		AV 5908	Purchased services, 7 % input tax
		5909	Purchased services, no input tax
	U	AV 5910	Construction services supplied by domestic contractor, 7 % input tax and 7 % VAT
		R 5911	
		-5912	
	U	AV 5913	Other services supplied by a contractor in another EU country, 7 % input tax and 7 % VAT
		R 5914	
	U	AV 5915	Services supplied by foreign contractor, 7 % input tax and 7 % VAT
		R 5916	
		-5919	
	U	AV 5920	Construction services
		-5921	supplied by domestic contractor, 19 % input tax and 19 % VAT
		R 5922	
	U	AV 5923	Other services supplied by a contractor in another EU country, 19 % input tax and 19 % VAT
		R 5924	
	U	AV 5925	Services supplied by
		-5926	foreign contractor, 19 % input tax and 19 % VAT
		R 5927	
		-5929	
	U	AV 5930	Construction services supplied by domestic contractor, no input tax and 7 % VAT
		R 5931	
		-5932	
	U	AV 5933	Other services supplied by a contractor in another EU country, no input tax and 7 % VAT
		R 5934	
	U	AV 5935	Services supplied by foreign contractor, no input tax and 7 % VAT
		R 5936	
		-5939	
	U	AV 5940	Construction services
		-5941	supplied by domestic contractor, no input tax and 19 % VAT
		R 5942	
	U	AV 5943	Other services supplied by a contractor in another EU country, no input tax and 19 % VAT
		R 5944	
	U	AV 5945	Services supplied by
		-5946	foreign contractor, no input tax and 19 % VAT
		R 5947	
		-5949	
		S/AV 5950	Cash discounts received on services for which recipient bears tax liability under section 13b UstG
	U	S/AV 5951	Cash discounts received on services for which recipient bears tax liability under section 13b UStG, 19 % input tax and 19 % VAT
		R 5952	
		S/AV 5953	Cash discounts received on services for which recipient bears tax liability under section 13b UStG, no input tax, with VAT
	U	S/AV 5954	Cash discounts received on services for which recipient bears tax liability under section 13b UStG, no input tax and 19 % VAT
		R 5955	
		-5959	
		5960	Services under s. 13b UStG, with input tax deduction
		5965	Services under s. 13b UStG, without input tax deduction
	G K	5970	Purchased services (rent/lease for movable property)
	G K	5975	Purchased services (rent/lease for immovable property)
	G K	5980	Purchased services (recompense for rights and licences)
	G	5985	Purchased services (remuneration for rental and lease of assets - corresponds to special business income)

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Balance sheet / Profit and lost item	Program linkage	6 Operating Expenditure		Balance sheet / Profit and lost item	Program linkage	6 Operating Expenditure	
Wages and salaries		6000	Wages and salaries			6075	Employment agency subsidies (credit balances)
		6010	Wages			6076	Expenses from change in provisions for vacation pay
		6020	Salaries			6077	Expenses from change in provisions for vacation pay for shareholder-managers
		6024	Managing director salaries of shareholders of limited liability company (GmbH)			6078	Expenses from change in provisions for vacation pay for salaried partners, section 15 EStG (corresponds to special business income)
	K	6026	Management bonuses paid to shareholder managers			6079	Expenses from change in provisions for vacation pay for marginal part-time workers
		6027	Managing director salaries			6080	Capital-forming payments
	G	6028	Remuneration of salaried partners, section 15 EStG (corresponds to special business income)			6090	Travel expense reimbursement - home/workplace
	K	6029	Management bonuses paid to employees			6100	Social security, post-employment and other employee benefit costs
		6030	Casual labour wages				
		6035	Wages for marginal part-time work				
		6036	Flat-rate taxes for marginal part-time workers				
		6037	Flat-rate taxes for shareholder managers	Social security contributions and expenses for pensions and other benefits			
	G	6038	Flat-rate taxes for salaried partners, section 15 EStG (corresponds to special business income)			6110	Statutory social security expenses
		6039	Flat-rate taxes for employees		G	6118	Statutory social security expenses for salaried partners, section 15 EStG (corresponds to special business income)
		6040	Flat-rate tax on casual labour wages				
		6045	Tips			6120	Contributions to occupational health and safety agency
		6050	Salaries of spouses			6130	Voluntary social benefits not subject to wage tax
		6060	Voluntary social benefits subject to wage tax			6140	Post-employment benefit costs
		6066	Voluntary non-cash benefits provided to marginal part-time workers			6147	Flat-rate tax on other benefits (e.g. direct insurance policies)
		6067	Voluntary non-cash benefits provided to shareholder managers		G	6148	Post-employment benefit costs of salaried partners, section 15 EStG (corresponds to special business income)
	G	6068	Voluntary non-cash benefits provided to salaried partners, section 15 EStG (corresponds to special business income)			6149	Post-employment benefit costs for shareholder managers
		6069	Flat-rate tax on other benefits (e.g. travel allowances)			6150	Pension funds
		6070	Sick pay supplements			6160	Employee benefit expenses
		6071	Non-cash benefits and services provided to marginal part-time workers			6170	Other social security costs
		6072	Non-cash benefits and services provided to employees			6171	Social security contributions for marginal part-time workers
		6073	Non-cash benefits and services provided to shareholder managers	Depreciation and amortization of intangible assets and property, plant and equipment		6200	Amortisation of intangible fixed assets
	G	6074	Non-cash benefits and services provided to salaried partners, section 15 EStG (corresponds to special business income)		HB	6201	Amortisation of internally generated intangible fixed assets

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Balance sheet / Profit and lost item	Program linkage	6 Operating Expenditure		Balance sheet / Profit and lost item	Program linkage	6 Operating Expenditure	
		6205	Goodwill amortisation and write-downs			6278	Write-downs of raw materials, consumables and supplies/merchandise (if unusually high)
		6209	Goodwill write-downs				
		6210	Write-downs of intangible fixed assets			6279	Write-downs of finished goods and work in progress (if unusually high)
	HB	6211	Write-downs of internally generated intangible fixed assets			6280	Bad debt allowances (if unusually high)
		6220	Depreciation of tangible fixed assets (excluding depreciation of vehicles and buildings)		U	AM 6281	Bad debt allowances, 7 % VAT (if unusually high)
		6221	Depreciation of buildings			R 6282 -6285	
		6222	Depreciation of vehicles		U	AM 6286	Bad debt allowances, 19 % VAT (if unusually high)
		6223	Depreciation of share of building attributable to home office			R 6287 -6288	
		6230	Write-downs of tangible fixed assets		G K	6290	Allowances on receivables from corporations classified as long-term investees (if unusually high), s. 3c EStG/ s. 8b(3) KStG
		6231	Write-downs for extraordinary technical and economic wear and tear of buildings		K	6291	Allowances on receivables from shareholders and related parties (if unusually high), s. 8b(3) KStG
		6232	Write-downs for extraordinary technical and economic wear and tear of vehicles				
		6233	Write-downs for extraordinary technical and economic wear and tear of other assets	Other operating expenses		6300	Other operating expenses
	SB	6240	Write-downs of tangible fixed assets due to special tax rules			6302	Interim account for expenses in another country for which input tax reimbursement is possible
	SB	6241	Special depreciation pursuant to section 7g, paragraph 5, of the EStG (excl.vehicles)			6303	Purchased services/third-party services
	SB	6242	Special depreciation pursuant to section 7g, paragraph 5, of the EStG (for vehicles)			6304	Other regular operating expenses
						6305	Occupancy costs
	SB	6243	Reduction in cost in accordance with section 7g(2) EStG (excl. vehicles)		G K	6310	Rent (immovable property)
						6312	Rent/expenses for maintaining two residences (business owner)
	SB	6244	Reduction in cost in accordance with section 7g(2) EStG (for vehicles)		K	6313	Remuneration of partners for rental and lease of their immovable property
	SB	6245	Accelerated tax depreciation under section 7b EStG (new rental housing)		G	6314	Remuneration of partners for rental of their immovable property, section 15 EStG (corresponds to special business income)
	SB	6249	Deduction amount pursuant to section 6b EStG				
		6250	Finance leases				
		6260	Immediate write-off of low-value assets		G K	6315	Real property leases (immovable property)
		6262	Depreciation and amortisation of capitalised low-value assets		G K	6316	Leases (immovable property)
		6264	Write-downs of assets (collective item)		G K	6317	Expenses for rented or leased immovable property that must be added back under trade tax law
		6266	Write-downs of capitalised low-value assets				
Depreciation and amortization of current assets to the extent that they exceed normal depreciation		6270	Write-downs of other current assets (if unusually high)			6318	Incidental rental and lease expenses, not added back for trade tax purposes
	SB	6272	Write-downs of current assets due to tax rules (unusually high)				

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Balance sheet / Profit and lost item	Program linkage	6 Operating Expenditure		Balance sheet / Profit and lost item	Program linkage	6 Operating Expenditure	
	G	6319	Remuneration of partners for lease of their immovable property, section 15 EStG (corresponds to special business income)			6460	Repairs and maintenance of technical equipment and machinery
		6320	Heating			6470	Repairs and maintenance of other equipment, operating and office equipment
		6325	Gas, electricity, water				
		6330	Cleaning			6475	Addition to provision for internal expenses
		6335	Maintenance of operating premises			6485	Repairs and maintenance of other equipment
		6340	Levies for real property used for operating purposes			6490	Other repairs and maintenance
		6345	Other occupancy costs			6495	Hardware and software maintenance expenses
		6348	Expenses for activities at place of residence (deductible portion)		G K	6498	Operating leases movable assets for technical equipment and machinery
	G	6349	Expenses for activities at place of residence (non-deductible portion)			6500	Vehicle expenses
		6350	Real estate expenses, operating			6520	Vehicle-insurances
		6352	Real estate expenses, non-operating			6530	Current vehicle-operating costs
	G K	6390	Non-cash benefits, donations, non-tax deductible			6540	Vehicle-repairs
					G K	6550	Garage rent
	G K	6391	Non-cash benefits, donations for scientific and cultural purposes		G K	6560	Operating leases (motor vehicles)
					G K	6565	Leasing expenses for electric vehicles that must be added back under trade tax law
	G K	6392	Non-cash benefits, donations for charitable purposes				
						6570	Other vehicle costs
	G K	6393	Non-cash benefits, donations for church, religious and non-profit purposes			6580	Road tolls
						6590	Expenses for private vehicles used for business purposes
	G K	6394	Non-cash benefits, donations to political parties			6595	Third-party vehicle expenses
						6600	Advertising expenses
	G K	6395	Non-cash benefits, donations to permanent assets (capital reserves) of a non-profit foundation			6605	Giveaways
						6610	Gifts, deductible, without s. 37b EStG
						6611	Non-cash benefits to third parties, deductible, s. 37b EStG
	G K	6397	Non-cash benefits, donations to permanent assets (capital reserves) of a church, religious or non-profit foundation			6612	Flat-rate taxes on gifts and non-cash benefits, deductible
					G K	6620	Gifts, non-deductible, without s. 37b EStG
	G K	6398	Non-cash benefits, donations to permanent assets (capital reserves) of a scientific, charitable or cultural foundation		G K	6621	Gifts, non-deductible, with s. 37b EStG
					G K	6622	Flat-rate taxes on non-cash benefits and gifts, non-deductible
		6400	Insurance premiums				
		6405	Building insurance			6625	Gifts used exclusively for operating purposes
		6410	Net insurance premium for future pension benefit liability			6629	Non-cash benefits, with s. 37b EStG
		6420	Contributions			6630	Corporate hospitality expenses
		6430	Other levies			6640	Entertainment expenses
		6436	Tax-deductible late filing penalties and administrative fines			6641	Other business expenses with limited deductibility (deductible portion)
	G K	6437	Non-tax deductible late filing penalties and administrative fines		G K	6642	Other business expenses with limited deductibility (non-deductible portion)
		6440	Disabled persons equalisation levy				
		6450	Building repairs and maintenance			6643	Small gifts
					G K	6644	Non-deductible entertainment expenses

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Balance sheet / Profit and lost item	Program linkage	6 Operating Expenditure		Balance sheet / Profit and lost item	Program linkage	6 Operating Expenditure	
	G K	6645	Non-deductible business expenses from advertising and corporate hospitality expenses			6822	Voluntary social benefits
		6650	Employee travel expenses		G	6823	Remuneration of partners, section 15 EStG (corresponds to special business income)
		6660	Employee travel expenses, accommodation costs		G	6824	Liability compensation paid to partners, section 15 EStG (corresponds to special business income)
		6663	Employee travel expenses, cost of travel			6825	Legal and consulting expenses
		6664	Employee travel expenses, additional subsistence costs			6827	Period-end closing and audit costs
		R 6665				6830	Bookkeeping expenses
		6668	Employee mileage reimbursement		K	6833	Remuneration paid to shareholders for rental or lease of their movable property
		6670	Business owner travel expenses		G	6834	Remuneration paid to partners for rental or lease of their movable property, section 15 EStG (corresponds to special business income)
	G	6672	Business owner travel expenses (non-deductible portion)		G K	6835	Rent of fixtures and fittings (movable assets)
		6673	Business owner travel expenses, cost of travel		G K	6836	Leases (movable assets)
		6674	Business owner travel expenses, additional subsistence costs		G K	6837	Expenses for temporary transfer of rights (licences, concessions)
		6680	Business owner travel expenses, accommodation costs and incidental travel expenses		G K	6838	Expenses for rented or leased movable assets that must be added back under trade tax law
		R 6685 -6686			G K	6840	Operating leases movable assets for operating and office equipment
		6688	Travel between home and workplace and travel to family home (deductible portion) - vehicles in the operating assets			6845	Tools and minor equipment
	G	6689	Travel between home and workplace and travel to family home (non-deductible portion) - vehicles in the operating assets			6850	Operating supplies
		6690	Travel between home and workplace and travel to family home (credit balance) - vehicles in the operating assets	Cooperative refund		6854	Refunds by co-operatives to members
		6691	Additional subsistence expenses in connection with maintaining two residences (business owner)	Other operating expenses		6855	Incidental monetary transaction costs
		6700	Selling and distribution expenses		G K	6856	Expenses from shares in corporations, sections 3 no. 40, 3c EStG/section 8b(1,4) KStG
		6710	Packaging materials		G K	6857	Costs for disposal, section 3 no. 40 EStG / section 8b (2) KStG (in the case of capital gains)
		6740	Outgoing freight		G K	6858	Costs for disposal, section 3 no. 40 EStG / section 8b (3) KStG (in the case of capital loss)
		6760	Transport insurance			6859	Environmental remediation and waste disposal expenses
		6770	Selling commissions			6860	Non-deductible input tax
		6780	Third-party services (distribution)			6865	Non-deductible input tax, 7 %
		6790	Warranty expenses			6871	Non-deductible input tax, 19 %
		6800	Postage		K	6875	Non-deductible half of supervisory board remuneration
		6805	Telephone			6876	Deductible supervisory board remuneration
		6810	Internet expenses				
		6815	Office supplies				
		6820	Newspapers, books, digital media (specialist literature)				
		6821	Training costs				

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Balance sheet / Profit and lost item	Program linkage	6 Operating Expenditure		Balance sheet / Profit and lost item	Program linkage	6 Operating Expenditure	
		6879	Custody fee		SB	6907	Disposal of current assets under section 4(3) sentence 4 EstG
		6880	Currency translation losses				
		6881	Currency translation losses (not s. 256a HGB)				
		6883	Expenses from remeasurement of cash funds		SB G K	6908	Disposal of current assets, section 3 no. 40 EStG/section 8b(3) KStG under section 4(3) sentence 4 EStG
	U	AM 6884	Revenue from sales of tangible fixed assets, tax-exempt, section 4 no. 1a UStG (book loss)				
	U	AM 6885	Revenue from sales of tangible fixed assets, 19 % VAT (book loss)	Other operating expenses		6910	Write-downs of current assets excluding inventories and securities classified as current assets (normal amount)
		R 6886 -6887					
	U	AM 6888	Revenue from sales of tangible fixed assets, tax-exempt, section 4 no. 1b UStG (book loss)		SB	6912	Write-downs of current assets due to tax reasons, excluding inventories and securities classified as current assets (normal amount)
		6889	Revenue from sales of tangible fixed assets (book loss)			6918	Expenses from the purchase of treasury shares
		6890	Revenue from sales of intangible fixed assets (book loss)			6920	Transfers to global valuation allowance on receivables
		6891	Revenue from sales of long-term financial assets (book loss)		SB	6922	Transfers to tax reserve under s. 6b(3) EStG
	G K	6892	Revenue from sales of long-term financial assets, section 3 no. 40 EStG/section 8b(3) KStG (book loss)			6923	Transfer to specific valuation allowance on receivables
					SB	6924	Transfers to tax reserve under s. 6b(10) EStG
		6895	Disposals of tangible fixed assets (net carrying amount for book loss)		SB	6927	Allocation to other tax reserves
					SB	6928	Transfers to replacement reserve under R.6.6 EStR
		6896	Disposals of intangible fixed assets (net carrying amount for book loss)		SB	6929	Transfers to tax reserve under s. 4g EStG
		6897	Disposals of long-term financial assets (net carrying amount for book loss)			6930	Bad debt allowances (normal amount)
					U	AM 6931	Bad debt allowances, 7 % VAT (normal amount)
	G K	6898	Disposals of long-term financial assets, section 3 no. 40 EStG/section 8b(3) KStG (net carrying amount for book loss)		U	AM 6932	Bad debt allowances on tax-exempt intra-European Union supplies of goods and services (normal amount)
					U	AM 6933	Bad debt allowances on intra-European Union supplies of goods and services subject to domestic taxation, 7 % VAT (normal amount)
		R 6900					
		6903	Losses on disposal of shares in corporations (long-term financial assets), section 3 no. 40 EStG/section 8b(3) KStG			R 6934 -6935	
	K	6904	Disposal of securities classified as current assets, section 8b(3) KStG (book value in the event of accounting loss)		U	AM 6936	Bad debt allowances, 19 % VAT (normal amount)
						R 6937	
					U	AM 6938	Bad debt allowances on intra-European Union supplies of goods and services subject to domestic taxation, 19 % VAT (normal amount)
		6905	Losses on disposal of current assets (excluding inventories)				
	G K	6906	Losses on disposal of current assets (excluding inventories), section 3 no. 40 EStG/section 8b(3) KStG			R 6939	
						6960	Prior-period expenses
						6967	Other regular non-operating expenses
					G K	6968	Other non-deductible expenses
						6969	Other infrequent expenses

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Balance sheet / Profit and lost item	Program linkage	6 Operating Expenditure		Balance sheet / Profit and lost item	Program linkage	7 Other Revenue und Expenditure	
		6970	Imputed business owner's remuneration	Income from long-term equity investments		7000	Income from long-term equity investments
		6972	Imputed rent/leasing expenses			7002	Income from typical silent partnerships
		6974	Imputed interest		G K	7003	Income from atypical silent partnerships
		6976	Imputed depreciation, amortisation and write-downs		G K	7004	Income from investments in partnerships (affiliated companies), s. 9 GewStG or s. 18 EStG
		6978	Imputed business risks		G K	7005	Income from shares in corporations (long-term equity investments), s. 3 no. 40 EStG/ s. 8b(1) KStG
		6979	Imputed wages for non-compensated employees		G K	7006	Income from shares in corporations (affiliated companies), s. 3 no. 40 EStG/ s. 8b(1) KStG
		6980	Allocated imputed business owner's remuneration		G K	7008	Profit shares from industrial or self-employed partnerships, s. 9 GewStG or s. 18 EStG
		6982	Allocated imputed rental and lease payments			7009	Income from long-term equity investments in affiliated companies
		6984	Allocated imputed interest	Income from other securities and long-term loans		7010	Income from other securities and long-term loans
		6986	Allocated imputed depreciation, amortisation and write-downs			7011	Income from long-term loans
		6988	Allocated imputed business risks			7012	Income from long-term loans to affiliated companies
		6989	Allocated imputed wages for non-compensated employees			7013	Income from shares in partnerships (long-term financial assets)
		6990	Cost of sales		G K	7014	Income from shares in corporations (long-term equity investments), s. 3 no. 40 EStG/ s. 8b(1,4) KStG
		6992	Administrative expenses		G K	7015	Income from shares in corporations (affiliated companies), s. 3 no. 40 EStG/ s. 8b(1) KStG
		6994	Selling expenses			7016	Income from shares in partnerships (affiliated companies)
		6999	Contra account 6990-6998			7017	Income from other long-term securities of corporations (affiliated companies)
						7018	Income from other long-term securities of partnerships (affiliated companies)
						7019	Income from other securities and long-term loans, from affiliated companies
						7020	Interest and dividend income
						7030	Compensation payments received as an outside shareholder
				other interest and similar income		7100	Other interest and similar income

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Balance sheet / Profit and lost item	Program linkage	7 Other Revenue und Expenditure		Balance sheet / Profit and lost item	Program linkage	7 Other Revenue und Expenditure	
	G K	7103	Income from shares in corporations (current assets), s. 3 no. 40 EStG/ s. 8b(1,4) KStG	Depreciation and amortization of financial assets and marketable securities		7200	Write-downs of long-term financial assets (permanent)
	G K	7104	Income from shares in corporations (affiliated companies), s. 3 no. 40 EStG/ s. 8b(1) KStG		HB	7201	Write-downs of long-term financial assets (not permanent)
		7105	Interest income s. 233a AO, taxable		G K	7204	Write-downs of long-term financial assets, s. 3 no. 40 EStG/ s. 8b(3) KStG (permanent)
	K	7106	Interest income s. 233a AO, tax-exempt (Schedule GK KSt)			7207	Write-downs of long-term financial assets - affiliated companies
	G K	7107	Interest income s. 233a AO, s. 4(5b) EStG, tax-exempt		G K	7208	Expenses due to share of loss of industrial and independent partnerships, s. 8 GewStG or s. 18 EStG
		7109	Other interest and similar income from affiliated companies			7210	Write-downs of securities classified as current assets
		7110	Other interest income		G K	7214	Write-downs of securities classified as current assets, section 3 no. 40 EStG/section 8b(3) KStG
		7115	Income from other securities and short-term loans			7217	Write-downs of securities classified as current assets - affiliated companies
		7119	Other interest income from affiliated companies		SB	7250	Write-downs of long-term financial assets due to section 6b EStG reserve
		7120	Income similar to interest income		SB G K	7255	Write-downs of long-term financial assets due to section 6b EStG reserve, section 3 no. 40 EStG/section 8b(3) KStG
		R 7128					
		7129	Income similar to interest income from affiliated companies				
		7130	Discounts received				
		7139	Discounts received from affiliated companies				
	G K	7140	Tax-exempt interest income from discounting of provisions				
	HB	7141	Interest income from the discounting of liabilities	Interest and similar expenses	G K	7300	Interest and similar expenses
		7142	Interest income from the discounting of provisions		G K	7302	Non-tax-deductible other incidental charges related to taxes, section 4(5b) EStG
		7143	Interest income from the discounting of provisions for pensions and similar/comparable obligations			7303	Tax-deductible other incidental charges related to taxes
other interest and similar income or Interest and similar expenses	HB	7144	Interest income from the discounting of provisions for pensions and similar/comparable obligations for offsetting under s. 246(2) HGB		G K	7304	Non-tax-deductible other incidental charges related to taxes
					G K	7305	Interest expenses as per Sect. 233a of the German Fiscal Code, deductible
	HB	7145	Income from assets for offsetting in accordance with section 246(2) HGB		G K	7306	Interest expenses as per Sect. 234 to 237 of the German Fiscal Code, non deductible
Income from loss transfer	K	7190	Income from loss absorption			R 7307	
Income from profits received under profit pooling, profit and loss transfer, or partial profit transfer agreements		7192	Income from profits received under a profit pooling agreement		G K	7308	Interest expenses as per Sect. 233a of the German Fiscal Code, non-deductible
					G K	7309	Interest expenses to affiliated companies
					G K	7310	Interest expenses on short-term debt
	G K	7194	Income from profits received under a profit and loss transfer or partial profit transfer agreement		G K	7311	Interest expenses as per Sect. 234 to 237 of the German Fiscal Code, deductible

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Balance sheet / Profit and lost item	Program linkage	7 Other Revenue und Expenditure		Balance sheet / Profit and lost item	Program linkage	7 Other Revenue und Expenditure	
	G	7313	Non-deductible interest on long-term debt under section 4(4a) EStG (add-back)			7363	Interest expenses from the discounting of provisions for pensions and similar/comparable obligations
	K	7316	Interest on shareholder loans	Interest and similar expenses or other interest and similar income	HB	7364	Interest expenses from the discounting of provisions for pensions and similar/comparable obligations for offsetting under s. 246(2) HGB
	K	7317	Interest to shareholders with an equity interest of more than 25 % or their related parties				
	G K	7318	Interest on receivables and payables accounts		HB	7365	Expenses from assets for offsetting in accordance with section 246(2) HGB
	G K	7319	Interest expenses on short-term liabilities to affiliated companies				
	G K	7320	Interest expense on long-term debt	Interest and similar expenses	G K	7366	Interest expenses from the discounting of provisions, non-tax-deductible
	G K	7323	Depreciation and amortization of premium or discount/debt discount for financing purposes	Expenses from loss transfers (parent)	G K	7390	Cost of loss absorption
	G K	7324	Depreciation and amortization of premium or discount/debt discount for financing fixed assets	Income from profits transferred under profit pooling, profit and loss transfer, or partial profit transfer agreements		7392	Profit transferred on the basis of a profit pooling agreement
	G K	7325	Interest expenses for buildings classified as operating assets				
	G K	7326	Borrowing costs for fixed assets		K	7394	Profit transferred on the basis of a profit and loss transfer or partial profit transfer agreement
	G K	7327	Annuities and recurrent payments				
	G	7328	Interest expenses for the provision of capital by partners, section 15 EStG (corresponds to special business income)	Income from profits transferred under profit pooling, profit and loss transfer, or partial profit transfer agreements or Income from loss transfer	HB	7398	Transferred profit shares (debit) / adjusted shares of losses (credit) in atypical silent partnerships
	G K	7329	Interest expenses on long-term liabilities to affiliated companies				
		7330	Expenses similar to interest expenses		G K	7399	Transferred profit shares (debit) / adjusted shares of losses (credit) in typical silent partnerships pursuant to section 8 of the GewStG
		7339	Expenses similar to interest expenses to affiliated companies				
	G K	7340	Discount expenses				
	G K	7349	Discount expenses to affiliated companies	Other operating income		R 7400	
	G K	7350	Interest and similar expenses, sections 3 no. 40, 3c EStG/section 8b(1,4) KStG			-7401	
						R 7450	
					K	7451	Gains from mergers and reorganisations
	G K	7351	Interest and similar expenses to affiliated companies, sections 3 no. 40, 3c EStG/section 8b(1) KStG			R 7454	
					HB	7460	Income from the application of transitional provisions
		7355	Loan commissions and administrative cost contributions		HB	7464	Income from the application of transitional provisions (deferred taxes)
		7360	Interest cost included in additions to pension provisions	Other operating expenses		R 7500	
	HB	7361	Interest expenses from the discounting of liabilities			-7501	
						R 7550	
					K	7551	Losses from mergers and reorganisations
		7362	Interest expenses from the discounting of provisions			R 7552	
						7553	Restructuring and reorganisation costs
						R 7554	
					HB	7560	Expenses from the application of transitional provisions

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Balance sheet / Profit and lost item	Program linkage	7 Other Revenue und Expenditure		Balance sheet / Profit and lost item	Program linkage	7 Other Revenue und Expenditure	
	HB	7561	Expenses from the application of transitional provisions (provisions for pensions)			F 7705	Retained profits brought forward after appropriation of net profit (with breakdown for statement of changes in capital accounts)
	HB	7563	Expenses from the application of transitional provisions (deferred taxes)			7720	Accumulated losses brought forward after appropriation of net profit
Taxes on income and earnings	K	7600	Corporate income tax			F 7725	Accumulated losses brought forward after appropriation of net profit (with breakdown for statement of changes in capital accounts)
Taxes on income and earnings or Taxes on income and earnings	K	7603	Corporate income tax for prior years				
Taxes on income and earnings	K	7604	Corporate income tax refunds for prior years				
	K	7607	Solidarity surcharge refunds for prior years				
	K	7608	Solidarity surcharge	Withdrawals from capital reserves		7730	Withdrawals from capital reserves
Taxes on income and earnings or Taxes on income and earnings	K	7609	Solidarity surcharge for prior years	Withdrawals from legal reserve		7735	Withdrawals from legal reserve
Taxes on income and earnings	G K	7610	Trade tax	Withdrawals from reserve for shares in a parent or majority investor		F 7740	Withdrawals from special reserves for capitalised own shares
	K	7630	Withholding tax on investment income, 25 %			7743	Withdrawals from reserve for shares in a parent or majority investor
	K	7633	Allowable solidarity surcharge on withholding tax on investment income, 25 %	Withdrawals from other revenue reserves		7744	Withdrawals from other revenue reserves (cooperatives)
	G K	7638	Foreign tax on DTA income exempt from domestic taxation	Withdrawals from reserves provided for by the articles of association		7745	Withdrawals from reserves provided for by the articles of association
	G K	7639	Credit/ deduction of foreign withholding tax				
Taxes on income and earnings or Taxes on income and earnings	G K	7641	Back payments and refunds of trade tax for prior years, section 4(5b) EStG	Withdrawals from other retained earnings		7750	Withdrawals from other revenue reserves
Taxes on income and earnings	G K	7643	Income from reversal of provisions for trade tax, section 4(5b) EStG	Withdrawals from other reserves		F 7751	Withdrawals from collectively held reserves (with breakdown for statement of changes in capital account)
	HB G K	7645	Expenses from additions to and reversals of deferred taxes				
	G K	7646	Expenses from additions to provisions for taxes for tax deferral (BStBK)	Income from capital decrease	K	7755	Income from capital decrease
	G K	7648	Income from reversal of provisions for taxes for tax deferral (BStBK)	Appropriations to capital reserves under the rules governing simplified capital decreases		7760	Appropriation to capital reserves under the rules governing simplified capital decreases
	HB G K	7649	Income from additions to and reversals of deferred taxes				
				Appropriations to mandatory reserve		7765	Appropriation to legal reserve
Other taxes		7650	Other taxes				
		7675	Excise taxes (other taxes)	Appropriations to reserve for shares in a parent or majority investor		F 7770	Transfers to special reserves for capitalised own shares
		7678	Eco tax				
		7680	Land tax				
		7685	Motor vehicle tax			7773	Transfers to reserve for shares in a parent or majority investor
		7690	Back payments of other taxes for prior years				
		7692	Refunds of other taxes for prior years	Appropriations to reserves provided for by the articles of association		7775	Appropriation to reserves provided for by the articles of association
		7694	Income from reversal of provisions for other taxes				
of which retained profits brought forward/of which accumulated losses brought forward		7700	Retained profits brought forward after appropriation of net profit	Appropriations to other retained earnings		7780	Appropriation to other revenue reserves

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Balance sheet / Profit and lost item	Program linkage	7 Other Revenue und Expenditure		Balance sheet / Profit and lost item	Program linkage	8
Appropriations to other reserves		F 7781	Appropriation to collectively held reserves (with breakdown for statement of changes in capital account)	Other operating expenses		8000 (free text)
Appropriations to other revenue reserves		7785	Transfers to other revenue reserves (co-operatives)			
Taxable profit/loss for the current year (tax adjustment item)	SB	7788	Change tax adjustment item (corporations)			
	SB	F 7789	Change tax adjustment item (partnerships, sole proprietorships)			
Advance distribution / resolved distribution for the FY		7790	Advance distribution			
Other operating expenses		7800	(free text)			
		R 7900				

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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 9116	Number of invoices			F 9162	Loss adjustment account - other capital account adjustments, limited partner
		F 9117	Number of credit customers, monthly				
		F 9118	Number of credit customers, cumulative				
		9120	Expansion investments			F 9163	Capital account III - other capital account adjustments, limited partner
		F 9130	.				
		9135	Orders received in financial year				
		9140	Order books	Uncalled outstanding contributions		F 9164	Unpaid uncalled contributions to limited partner capital - other capital account adjustments, limited partner
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

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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 9168	Private taxes, solidarity surcharge (limited partner), equity			R 9221	
		F 9169	Private taxes, church tax (limited partner), equity		HB	F 9229	Contra account for 9220
Capital share general partners		F 9170	Fixed capital - transfers, general partner			9240	Investment liabilities in trade payables
		F 9171	Variable capital - transfers, general partner			9241	Investment liabilities from tangible fixed asset purchases in trade payables
		F 9172	Accumulated loss carryforward account - transfers, general partner			9242	Investment liabilities from intangible fixed asset purchases in trade payables
		F 9173	Capital account III - transfers, general partner			9243	Investment liabilities from long-term financial asset purchases in trade payables
Uncalled outstanding contributions		F 9174	Unpaid uncalled contributions to general partner capital - transfers, general partner			9244	Contra account for accounts 9240-9243
						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			R 9258 -9259	
		F 9182	Loss adjustment account - transfers, limited partner	Taxable profit/loss for the current year (tax adjustment item)			
		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
						9270	Contra account for 9271-9279 (debit entries)
Liabilities to limited partners or Receivables from limited partners		F 9186	Private taxes, capital gains tax (limited partner), borrowed capital			9271	Contingent liabilities from the issuance and transfer of bills
		F 9187	Private taxes, solidarity surcharge (limited partner), borrowed capital			9272	Contingent liabilities to affiliated companies/associates from issuance and transfer of bills
		F 9188	Private taxes, church tax (limited partner), borrowed capital			9273	Contingent liabilities from guarantees, bill and cheque guarantees
- "Other accounts" -		9189	Allocation account for transfers between partner capital accounts			9274	Contingent liabilities to affiliated companies/associates from guarantees, bill and cheque guarantees
		F 9190	Contra account for statistical quantity units, accounts 9101-9107 and accounts 9116-9118			9275	Contingent liabilities from warranties
		9199	Contra account for accounts 9120, 9135-9140			9276	Contingent liabilities to affiliated companies/associates from warranties
		F 9200	Number of employees			9277	Contingent liabilities from the granting of security for third-party liabilities
		F 9201	Statistical accounts for balance sheet/ management accounting ratios and indicators				
		F 9209	Contra account for 9200				
		9210	Direct labour costs				
		9219	Contra account for 9210				
	HB	F 9220	Subscribed capital in DM (art. 42(3) s. 1 EGHGB)				

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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	
			9278	Contingent liabilities to affiliated companies/associates from the granting of security for third-party liabilities				F 9371	Statistical accounts for balance sheet/ management accounting ratios and indicators
			9279	Contingent liabilities from assets held in trust				9390	Account for special accounting standards (values 1)
			9280	Contra account for 9281-9284				9391	Account for special accounting standards (values 2)
			9281	Obligations arising from rental agreements and leases				9392	Account for special accounting standards (values 3)
			9282	Obligations to affiliated companies arising from rental agreements and leases				9393	Account for special accounting standards (values 4)
			9283	Other obligations under section 285 no. 3a HGB				9394	Contra account for special accounting standards (values)
			9284	Other obligations to affiliated companies under section 285 no. 3a HGB				F 9395	Account for special accounting standards (quantity 1)
	HB		9285	Difference of discounting of post-employment benefit obligations under section 253 (6) HGB (credit balance)				F 9396	Account for special accounting standards (quantity 2)
								F 9397	Account for special accounting standards (quantity 3)
	HB		9286	Contra account for 9285				F 9398	Account for special accounting standards (quantity 4)
	SB		9287	Interest for postings via receivables, section 4(3) EStG				F 9399	Contra account for special accounting standards (quantity)
	SB		9288	Dunning fees for postings via receivables, section 4(3) EStG				F 9400	Private withdrawals, general, lp
	SB		9289	Contra account for 9287 and 9288	Capital shares of limited partners			R 9401 -9409	
- "Other accounts" -			9290	Statistical account for tax-exempt out-of-pocket expenses				F 9410	Private taxes, lp
			9291	Contra account for 9290				R 9411 -9419	
Trade payables			9292	Statistical account for third-party funds				F 9420	Special personal deductions, partly deductible, lp
Other liabilities			9293	Contra account for 9292				R 9421 -9429	
Contributions by silent partners			9295	Contributions by atypical silent partners				F 9430	Special personal deductions, fully deductible, lp
Tax adjustment item	SB	K	9297	Tax adjustment item (corporations)				R 9431 -9439	
	SB		F 9298	Tax adjustment item GP (partnerships, sole proprietorships)				F 9440	Non-cash benefits, donations, lp
	SB		F 9299	Tax adjustment item LP (partnerships)				R 9441 -9449	
- "Other accounts" -			F 9300	Statistical accounts for balance sheet/ management accounting ratios and indicators				F 9450	Extraordinary expenses, lp
			F 9326	Statistical accounts for balance sheet/ management accounting ratios and indicators				R 9451 -9459	
			F 9346	Statistical accounts for balance sheet/ management accounting ratios and indicators				F 9460	Real estate expenses, lp
			F 9357	Statistical accounts for balance sheet/ management accounting ratios and indicators				R 9461 -9469	
			F 9365	Statistical accounts for balance sheet/ management accounting ratios and indicators				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	
					Capital share general partners			F 9500	Allocation to account 2000, general partner

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		R 9501 -9509				F 9650	Other remuneration, general partner
		F 9510	Allocation to account 2010, general partner			R 9651 -9659	
		R 9511 -9519				F 9660	Other remuneration, general partner
						R 9661 -9669	
						F 9670	Other remuneration, general partner
Liabilities to general partners or Receivables from general partners	HB	F 9520	Allocation to account 2020, general partner			R 9671 -9679	
						F 9680	Other remuneration, general partner
		R 9521 -9529				R 9681 -9689	
Capital share general partners		F 9530	Allocation to account 9810, general partner			F 9690	Residual allocation, general partner
		R 9531 -9539				R 9691 -9699	
Capital contributions called in still outstanding of general partners	HB	F 9540	Allocation to account 0060, general partner			F 9700	Name of partner, limited partner
						R 9701 -9709	
		R 9541 -9549				F 9710	Remuneration of work performed, limited partner
Capital shares of limited partners		F 9550	Allocation to account 2050, limited partner			R 9711 -9719	
		R 9551 -9559				F 9720	Management bonus, limited partner
		F 9560	Allocation to account 2060, limited partner			R 9721 -9729	
		R 9561 -9569				F 9730	Loan interest, limited partner
Liabilities to limited partners or Receivables from limited partners	HB	F 9570	Allocation to account 2070, limited partner			R 9731 -9739	
						F 9740	Transfer for use, limited partner
		R 9571 -9579				R 9741 -9749	
Capital share general partners		F 9580	Allocation to account 9820, general partner			F 9750	Other remuneration, limited partner
		R 9581 -9589				R 9751 -9759	
Capital contributions called in still outstanding of limited partners	HB	F 9590	Allocation to account 0080, limited partner			F 9760	Other remuneration, limited partner
						R 9761 -9769	
		R 9591 -9599				F 9770	Other remuneration, limited partner
Credit to capital accounts or Appropriation Of Net Profit		F 9600	Name of partner, general partner			R 9771 -9779	
				Capital shares of limited partners		F 9780	Allocation to account 9840, limited partner
		R 9601 -9609				R 9781 -9789	
		F 9610	Remuneration of work performed, general partner	Credit to capital accounts or Appropriation Of Net Profit		F 9790	Remaining allocation, limited partner
		R 9611 -9619				R 9791 -9800	
		F 9620	Management bonus, general partner	Reserves		F 9802	Collectively held reserves - other capital account adjustments
		R 9621 -9629					
		F 9630	Loan interest, general partner	Profit/loss carryforward before appropriation		F 9803	Retained profits/ accumulated losses brought forward - other capital account adjustments
		R 9631 -9639					
		F 9640	Transfer for use, general partner	Reserves		F 9804	Collectively held reserves – transfers
		R 9641 -9649					

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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	
Profit/loss carryforward before appropriation		F 9805	Retained profits/ accumulated losses brought forward - transfers	Negative equity resulting from losses (KapCo)			F 9885	Allocation account for withdrawals by general partners not covered by capital contributions
- "Other accounts" -		F 9806	Attributable share of net income/net loss for financial year - per partner				F 9886	Allocation account for withdrawals by limited partners not covered by capital contributions
		F 9807	Attributable share of net retained profits/net accumulated losses - per partner	- "Other accounts" -			9887	Partners' tax expense
							9889	Contra account for 9887
		F 9808	Contra account for attributable share of net income/net loss for financial year		SB		9890	Statistical account for profit mark-up under sections 6b, 6c EStG (credit balance)
		F 9809	Contra account for attributable share of net retained profits/net accumulated losses		SB	G K	9891	Statistical account for profit mark-up under sections 6b, 6c EStG (debit balance) - Contra account for 9890
Capital share general partners		F 9810	Capital accounts III, gp	Reserves			F 9892	Change of collectively held reserves (contributions/withdrawals)
		R 9811 -9819			SB		9893	VAT in receivables at general VAT rate (cash basis accounting)
		F 9820	Accumulated loss carryforward account, gp		SB		9894	VAT in receivables at reduced VAT rate (cash basis accounting)
		R 9821 -9829			SB		9895	Contra account 9893-9894 for allocation of VAT (cash basis accounting)
		F 9830	Allocation account for call obligations, gp		SB		9896	Input tax in liabilities at general VAT rate (cash basis accounting)
		R 9831 -9839			SB		9897	Input tax in liabilities at reduced VAT rate (cash basis accounting)
Capital shares of limited partners		F 9840	Capital accounts III, lp		SB		9898	Input tax in liabilities from various costs (cash basis accounting)
		R 9841 -9849			SB		9899	Contra account 9896-9897 for allocation of input tax (cash basis accounting)
		F 9850	Allocation account for call obligations, lp		SB		9900	VAT not due - other revenues (cash basis accounting)
		R 9851 -9859			SB		9901	Contra account for 9900
Payment commitments of general partners arising from share of loss not covered by capital contributions		F 9860	Call obligations of general partners, gp		SB		9902	VAT in receivables from other revenues (cash basis accounting)
		R 9861 -9869		- "Other accounts" -	SB	G K	9906	Tax-free income and withdrawals pursuant to section 3 (72) EStG (debit)
Payment commitments of limited partners arising from share of loss not covered by capital contributions		F 9870	Call obligations of limited partners, lp		SB		9907	Contra account for tax-free income and withdrawals pursuant to section 3 (72) EStG (credit)
		R 9871 -9879			SB	G K	9908	Non-deductible operating expenditure under section 3c (1) EStG in conjunction with section 3 (72) EStG (credit)
Adjustment item for capitalised own shares		9880	Special reserve for capitalised own shares		SB		9909	Contra account for non-deductible operating expenditure under section 3c (1) EStG in conjunction with section 3 (72) EStG (debit)
Withdrawals of general partners not covered by capital contributions		F 9883	Withdrawals by general partners not covered by capital contributions					
Withdrawals of limited partners not covered by capital contributions		F 9884	Withdrawals by limited partners not covered by capital contributions					

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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	9910	Contra account for reduction in withdrawals, section 4(4a) EStG		SB	9968	Add-back of investment deduction section 7g (2) EStG from five tax years ago, off-balance sheet (credit balance)
	SB	9911	Reduction in withdrawals, section 4(4a) EStG (credit balance)		SB	9969	Reversal of investment deduction section 7g (3), (4) EStG from five tax years ago, off-balance sheet
	SB	9912	Increase in withdrawals, section 4(4a) EStG		SB G K	9970	Investment deduction section 7g(1) EStG, off-balance sheet (debit balance)
	SB	9913	Contra account for increase in withdrawals, section 4(4a) EStG (credit balance)		SB	9971	Investment deduction section 7g(1) EStG, off-balance sheet (credit balance) - contra account for 9970
	SB	9914	Add-back of investment deduction section 7g (2) EStG from four tax years ago, off-balance sheet (credit balance)		SB G K	9972	Add-back of investment deduction section 7g (2) EStG from preceding tax year, off-balance sheet (credit balance)
	SB	9915	Reversal of investment deduction section 7g (3), (4) EStG from four tax years ago, off-balance sheet		SB	9973	Add-back of investment deduction section 7g (2) EStG from previous tax years, off-balance sheet (debit balance) - contra account for 9972, 9916, 9917
	SB G K	9916	Add-back of investment deduction section 7g (2) EStG from two tax years ago, off-balance sheet (credit balance)		SB	9974	Reversal of investment deduction section 7g (3), (4) EStG in preceding tax year
	SB G K	9917	Add-back of investment deduction section 7g (2) EStG from three tax years ago, off-balance sheet (credit balance)		SB	9975	Reversal of investment deduction section 7g (3), (4) EStG in previous tax years - contra account for 9974, 9918, 9919
	SB	9918	Reversal of investment deduction section 7g (3), (4) EStG from two tax years ago, off-balance sheet		SB G	9976	Non-deductible interest expenses under section 4h EStG (credit balance)
	SB	9919	Reversal of investment deduction section 7g (3), (4) EStG from three tax years ago, off-balance sheet		SB	9977	Non-deductible interest expenses under section 4h EStG (debit balance) - contra account for 9976
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 (valutation cash funds)				
Liabilities to financial institutions		9963	Valuation adjustment, liabilities to banks (valutation cash funds)				
Trade payables		9964	Valuation adjustment, trade payables (currency translation)	Credit to liability accounts or Appropriation Of Net Profit	HB	9980	Allocation of debit entry to liability accounts
Other assets		9965	Valuation adjustment, other assets (currency translation)	Credit to capital accounts or Appropriation Of Net Profit	HB	9981	Allocation account for allocation of debit entry to liability accounts
- "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
	SB	9967	Reversal of investment deduction section 7g, (3), (4) from six tax years ago, off balance sheet	Credit to capital accounts	HB	9983	Allocation account for allocation of credit entry to liability accounts

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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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