SKR 04 - DATEV Standard Chart of Accounts

Valid from 2008

DATEV

0
Capital Assets Accounts

Unpaid contributions to subscribed capital

0001 Unpaid uncalled contributions to subscribed capital (reported as asset)
0040 Unpaid called contributions to subscribed capital (reported as asset)
0050 -59 Unpaid uncalled contributions to general partner capital
0060 -69 Unpaid called contributions to general partner capital
0070 -79 Unpaid uncalled contributions to limited partner capital
0080 -89 Unpaid called contributions to limited partner capital

Business start-up and expansion expenses

0095 Business start-up and expansion expenses
0096 Capitalised expenses from conversion to the euro

Fixed assets

Intangible fixed assets

0100 Concessions, industrial and similar rights and assets, and licences in such rights and assets
0110 Concessions
0120 Industrial rights
0130 Other rights and assets
0135 Computer software
0140 Licences in industrial and similar rights and assets

0150 Goodwill

0160 Merger surplus

0170 Prepayments for intangible fixed assets

0179 Prepayments for goodwill

Tangible fixed assets

0200 Land, land rights and buildings, including buildings on third-party land
0210 Land and land rights without buildings
0215 Undeveloped land
0220 Land rights (heritable building rights, long-term occupancy rights)
0225 Impaired land
0229 Share of land attributable to home office
0230 Buildings on own land and land rights
0235 Property values of own developed land
0240 Commercial buildings
0250 Industrial buildings
0260 Other buildings
0270 Garages
0280 Outdoor facilities for commercial, industrial and other buildings
0285 Paved courtyards and other paved surfaces
0290 Fixtures in commercial, industrial and other buildings
0300 Residential buildings
0305 Garages
0310 Outdoor facilities
0315 Paved courtyards and other paved surfaces
0320 Fixtures in residential buildings
0329 Share of building attributable to home office
0330 Buildings on third-party land
0340 Commercial buildings
0350 Industrial buildings
0360 Residential buildings
0370 Other buildings
0380 Garages
0390 Outdoor facilities
0395 Paved courtyards and other paved surfaces
0398 Fixtures in commercial, industrial, residential and other buildings

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Capital Assets Accounts

0400 Technical equipment and machinery
0420 Technical equipment
0440 Machinery
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
0640 Shop fittings
0650 Office fittings
0660 Scaffolding and formwork materials
0670 Low-value assets
0678 Low-value assets between EUR 150 and EUR 1.000 (collective item)
0680 Leasehold improvements
0690 Other operating and office equipment

0700 Prepayments and assets under construction
0705 Prepayments for land and land rights without buildings
0710 Commercial, industrial and other buildings on own land
0720 Prepayments on commercial, industrial and other buildings on own land and land rights
0725 Residential buildings under construction
0735 Prepayments on residential buildings on own land and land rights
0740 Commercial, industrial and other buildings under construction on third-party land
0750 Prepayments on commercial, industrial and other buildings on third-party land
0755 Residential buildings under construction
0765 Prepayments on residential buildings on third-party land
0770 Technical equipment and machinery under construction
0780 Prepayments on technical equipment and machinery
0785 Other equipment, operating and office equipment under construction
0795 Prepayments on other equipment, operating and office equipment

Long-term financial assets

0800 Shares in affiliated companies

0809 Shares in parent or in majority investor

0810 Loans to affiliated companies

0820 Other long-term equity investments
0829 Investment by a GmbH & Co. KG in a general partner GmbH
0830 Typical silent partnerships
0840 Atypical silent partnerships
0850 Other investments in corporations
0860 Other investments in partnerships

0880 Loans to other long-term investees and investors

0900 Long-term securities
0910 Securities with profit participation rights that are subject to the partial income system
0920 Fixed-income securities

0930 Other loans
0940 Loans
0960 Loans to shareholders/partners
0970 Loans to related parties

0980 Long-term shares in cooperatives

0990 Long-term pension liability claims from life insurance policies

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Current Assets Accounts

KU	1000-1179
V	1180-1189
M	1190-1199
KU	1200-1899

Inventories

1000 -39 Raw materials, consumables and supplies (inventories)

1040 -49 Work in progress (inventories)
1050 -79 Unfinished goods
1080 -89 Services in progress
1090 -94 Construction contracts in progress
1095 -99 Orders in progress

1100 -09 Finished goods and merchandise (inventories)

1110 -39 Finished goods (inventories)

1140 -79 Merchandise (inventories)

1180 Prepayments for inventories
AV 1181 Prepayments, 7 % input tax
R 1182 -83
AV 1184 Prepayments, 16 % input tax
AV 1185 Prepayments, 15 % input tax
AV 1186 Prepayments, 19 % input tax
1190 Payments received on account of orders (deducted from inventories on the face of the balance sheet)

Receivables and other assets

S 1200 Trade receivables
R 1201 -06 Trade receivables
F 1210 -14 Trade receivables, no separate receivables/payables accounting
F 1215 Trade receivables at general VAT rate or of a VAT-exempt small business (cash basis accounting)
F 1216 Trade receivables at reduced VAT rate (cash basis accounting)
F 1217 Tax-exempt or untaxed trade receivables (cash basis accounting)
F 1218 Trade receivables at average rates under section 24 UStG (cash basis accounting)
F 1219 Contra account 1215-1218 if receivables are classified by tax rates (cash basis accounting)
F 1220 Receivables under section 11(1) sentence 2 EStG for section 4/3 EStG
F 1221 Trade receivables, no separate receivables/payables accounting– due within 1 year
F 1225 – due after more than 1 year
F 1230 Bills receivable
F 1231 – due within 1 year
F 1232 – due after more than 1 year
F 1235 Bills receivable, eligible for discount with central bank
F 1240 Doubtful receivables
F 1241 – due within 1 year
F 1245 – due after more than 1 year
1246 Specific valuation allowances on receivables due within 1 year
1247 Specific valuation allowances on receivables due after more than 1 year
1248 Global valuation allowance on receivables due within 1 year
1249 Global valuation allowance on receivables due after more than 1 year

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F 1250 Trade receivables from shareholders/partners
F 1251 – due within 1 year
F 1255 – due after more than 1 year
1258 Contra account for other assets if posted via receivables account
1259 Contra account 1221-1229, 1240-1245, 1250-1257, 1270-1279, 1290-1297 if allocated to receivables account

1260 Receivables from affiliated companies
1261 – due within 1 year
1265 – due after more than 1 year
1266 Bills receivable from affiliated companies
1267 – due within 1 year
1268 – due after more than 1 year
1269 Bills receivable from affiliated companies, eligible for discount with central bank
F 1270 Trade receivables from affiliated companies
F 1271 – due within 1 year
F 1275 – due after more than 1 year
1276 Valuation allowances on receivables from affiliated companies due within 1 year
1277 Valuation allowances on receivables from affiliated companies due after more than 1 year

1280 Receivables from other long-term investees and investors
1281 – due within 1 year
1285 – due after more than 1 year
1286 Bills receivable from other long-term investees and investors
1287 – due within 1 year
1288 – due after more than 1 year
1289 Bills receivable from other long-term investees and investors, eligible for discount with central bank
F 1290 Trade receivables from other long-term investees and investors
F 1291 – due within 1 year
F 1295 – due after more than 1 year
1296 Valuation allowances on receivables from other long-term investees and investors due within 1 year
1297 Valuation allowances on receivables from other long-term investees and investors due after more than 1 year

1298 Unpaid called contributions to subscribed capital (receivables; for unpaid uncalled contributions, see account 2910)

1299 Unpaid supplementary calls (contra account 2929)

1300 Other assets
1301 – due within 1 year
1305 – due after more than 1 year
1310 Receivables from executive board members and managing directors
1311 – due within 1 year
1315 – due after more than 1 year
1320 Receivables from supervisory and advisory board members
1321 – due within 1 year
1325 – due after more than 1 year
1330 Receivables from shareholders
1331 – due within 1 year
1335 – due after more than 1 year
1340 Receivables from employees (payroll)
1341 – due within 1 year
1345 – due after more than 1 year

1350 Security deposits
1351 – due within 1 year
1355 – due after more than 1 year

1360 Loans
1361 – due within 1 year
1365 – due after more than 1 year

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Current Assets Accounts

1370 Items in transit
1374 Third-party funds
1375 Consignment goods accounts
F 1376 Subsequently deductible input tax, section 15a(2) UStG
F 1377 Repayable input tax, section 15a(2) UStG

1378 Pension liability insurance claims
1390 GmbH shares held for sale
1395 Shares in cooperatives held for sale

F 1396 Subsequently deductible input tax, section 15a(1) UStG, movable assets
F 1397 Repayable input tax, section 15a(1) UStG, movable assets
F 1398 Subsequently deductible input tax, section 15a(1) UStG, immovable property
F 1399 Repayable input tax, section 15a(1) UStG, immovable property

S 1400 Deductible input tax
S 1401 Deductible input tax, 7 %
S 1402 Deductible input tax on intra-Community acquisitions
S 1403 Deductible input tax on intra-Community acquisitions, 16 %
S 1404 Deductible input tax on intra-Community acquisitions, 19 %
S 1405 Deductible input tax, 16 %
S 1406 Deductible input tax, 19 %
S 1407 Deductible input tax under section 13b UStG, 19 %
S 1408 Deductible input tax under section 13b UStG
S 1409 Deductible input tax under section 13b UStG, 16 %
S 1410 Input tax allocation accounts
S 1411 Input tax allocation account, 7 %
S 1412 Allocation account for input tax on intra-Community acquisitions
S 1413 Allocation account for input tax on intra-Community acquisitions, 19 %
R 1414
S 1415 Input tax allocation account, 16 %
S 1416 Input tax allocation account, 19 %
S 1417 Input tax allocation accounts under sections 13a/13b UStG
S 1418 Input tax allocation account under sections 13a/13b UStG, 16 %
S 1419 Input tax allocation account under sections 13a/13b UStG, 19 %

1420 VAT receivables
1421 VAT receivables, current year
1422 VAT receivables, previous year
1425 VAT receivables, earlier years
1427 Receivables from excise duties paid
R 1430
S 1431 Deductible input tax for withdrawal of goods from a VAT warehouse
S 1432 Deductible input tax for intra-Community acquisition of new vehicles from suppliers without VAT identification number
F 1433 Acquisition tax paid
1434 Input tax deductible in following year

1435 Overpayments of taxes
R 1436
1440 Claim for tax refunds from other EU countries
1450 Reclaimed corporate income tax
1452 Corporation tax credit under section 37 KStG
– due within 1 year
1453 – due after more than 1 year
F 1456 Receivables from tax authorities for construction withholding tax remitted

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Current Assets Accounts

F 1460 Cash in transit
1480 Contra account for input tax, section 4/3 EStG
1481 Reversal of input tax from previous year, section 4/3 EStG
1482 Input tax from investments, section 4/3 EStG
1483 Contra account for input tax, average rates, section 4(3) EStG
F 1484 Input tax, general average rates, VAT return line 63
F 1485 Allocation account for determination of taxable profit under section 4/3 EStG, recognised in profit or loss
F 1486 Allocation account for determination of taxable profit under section 4/3 EStG, not recognised in profit or loss
1487 Current assets in accordance with section 4(3) sentence 4 EStG
F 1490 Allocation account for cash-basis VAT accounting
F 1495 Allocation account for payments received on account of orders if posted via receivables account
F 1498 Cost centre reconciliation account

Securities

1500 Shares in affiliated companies (current assets)

1504 Shares in parent or in majority investor

1505 Treasury shares

1510 Other securities
1520 Finance bills
1525 Other securities subject to only minor changes in value within the meaning of GAS 2.18
1530 Securities investments (short-term cash management)

Cash-in-hand, central bank balances, bank balances and cheques

F 1550 Cheques

F 1600 Cash-in-hand
F 1610 Petty cash 1
F 1620 Petty cash 2

F 1700 Postbank
F 1710 Postbank 1
F 1720 Postbank 2
F 1730 Postbank 3
F 1780 LZB (Bundesbank regional office) balances
F 1790 Central bank balances

F 1800 Bank
F 1810 Bank 1
F 1820 Bank 2
F 1830 Bank 3
F 1840 Bank 4
F 1850 Bank 5
1890 Cash investments (short-term cash management)
1895 Liabilities to banks (not included in cash funds)

Prepayments and deferrals

1900 Prepaid expenses
1920 Customs and excise duties relating to inventories and recognised as expenses
1930 Value added tax relating to prepayments and recognised as expenses
1940 Discount

1950 Deferred tax assets

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Proprietary Capital Accounts

KU	2000-2348
V	2349
KU	2350-2398
M	2399
KU	2400-2999

Capital of a commercial partnership General partner/sole proprietor equity

2000-09 Fixed capital
2010-19 Variable capital

General partner debt

2020-29 Partner loans

Sole proprietor equity

2030-49 (free text)

Limited partner equity

2050-59 Limited partner capital
2060-69 Loss adjustment account

Limited partner debt

2070-79 Partner loans

Limited partner debt (no query)

2080-99 (free text)

Private accounts (equity) of general partner/sole proprietor

2100-29 Private withdrawals, general
2130-49 Non-cash withdrawals
2150-79 Private taxes
2180-99 Private contributions
2200-29 Special personal deductions, partly deductible
2230-49 Special personal deductions, fully deductible
2250-79 Non-cash benefits, donations
2280-99 Extraordinary expenses
2300-48 Cost of real estate
2349 Cost of real estate (VAT key possible)
2350-98 Income from real estate
2399 Income from real estate (VAT key possible)

Private accounts (debt) of limited partners

2500-29 Private withdrawals, general
2530-49 Non-cash withdrawals
2550-79 Private taxes
2580-99 Private contributions
2600-29 Special personal deductions, partly deductible
2630-49 Special personal deductions, fully deductible
2650-79 Non-cash benefits, donations
2680-99 Extraordinary expenses
2700-49 Cost of real estate
2750-99 Income from real estate

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Proprietary Capital Accounts

Subscribed capital

2900 Subscribed capital
2910 Unpaid uncalled contributions to subscribed capital (reported as liability, deducted from subscribed capital on the face of the balance sheet; for unpaid called contributions, see account 1298)

Capital reserves

2920 Capital reserves
2925 Capital reserves from issuance of shares above par or notional amount
2926 Capital reserves from issuance of convertible bonds and options to acquire shares
2927 Capital reserves from additional payments as consideration for preferential rights for shares
2928 Other additional capital contributions
2929 Unpaid supplementary calls (contra account 1299)

Revenue reserves

2930 Legal reserve

2940 Reserve for treasury shares

2950 Reserves provided for by the articles of association

2960 Other revenue reserves
2962 Equity component of reversals of write-downs

Retained profits/Accumulated losses brought forward before appropriation of net profit

2970 Retained profits brought forward before appropriation of net profit
2978 Accumulated losses brought forward before appropriation of net profit
2979 Balance carried forward (balance sheet)

Special tax-allowable reserves

2980 Special tax-allowable reserves, untaxed reserves
2981 Special tax-allowable reserve under section 6b EStG
2982 Special tax-allowable reserve under EStR R 6.6
2983 Special tax-allowable reserve under section 6d EStG
2984 Special tax-allowable reserve under section 1 EntwLStG
2985 Special reserve from conversion to the euro
2986 Special tax-allowable reserve under section 7d EStG
2987 Special tax-allowable reserve under section 79 EStDV
2988 Special tax-allowable reserve under section 80 EStDV
2989 Special tax-allowable reserve under section 52(16) EStG
2990 Special tax-allowable reserves, accelerated tax depreciation and write-downs
2991 Special tax-allowable reserve under section 82a EStDV
2992 Special tax-allowable reserve under sections 82d and 82e EStDV
2993 Special tax-allowable reserve under section 7g(2) EStG new version
2994 Special tax-allowable reserve under section 14 BerlinFG
2995 Special tax-allowable reserve for subsidy under section 3 ZonenRFG/ sections 4-6 FördergebietsG
2996 Special tax-allowable reserve under section 4d EStG
2997 Special tax-allowable reserve under section 7g(1) EStG old version/section 7g(5) EStG new version
2998 Special tax-allowable reserve under section 7g(3) and (7) EStG (old version)
2999 Special reserve for investment grants and subsidies

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Outside Capital Accounts

KU	3000-3069
KU	3100-3249
M	3250-3299
KU	3300-3899

Provisions

3000 Provisions for pensions and similar obligations
3010 Provisions for pensions
3015 Provisions for obligations similar to pensions

3020 Provisions for taxes
3030 Provision for trade tax
3035 Provision for trade tax, section 4(5b) EStG
3040 Provision for corporate income tax
3060 Deferred tax liabilities

3070 Other provisions
3074 Provisions for personnel expenses
3075 Provisions for maintenance expenses deferred to the first three months of the following year
3080 Provisions for maintenance expenses deferred to the 4th to the 12th month of the following year
3085 Provisions for environmental remediation and waste disposal expenses
3090 Provisions for warranties (contra account 6790)
3092 Provisions for expected losses from executory contracts
3095 Provisions for period-end closing and audit costs
3096 Provisions for record retention obligations
3098 Provisions for internal expenses under section 249(2) HGB
3099 Provisions for environmental protection

Liabilities

3100 Non-convertible bonds
3101 – due within 1 year
3105 – due between 1 and 5 years
3110 – due after more than 5 years
3120 Convertible bonds
3121 – due within 1 year
3125 – due between 1 and 5 years
3130 – due after more than 5 years

3150 Liabilities to banks
3151 – due within 1 year
3160 – due between 1 and 5 years
3170 – due after more than 5 years
3180 Liabilities to banks under instalment credit agreements
3181 – due within 1 year
3190 – due between 1 and 5 years
3200 – due after more than 5 years
3210-48 (blank, no remaining maturity noted in balance sheet)
3249 Contra account 3150-3209 if accounts 3210-3248 are allocated

3250 Payments received on account of orders
AM 3260 Payments received on account of orders, 7 % VAT
R 3261-64
AM 3270 Payments received on account of orders, 16 % VAT
AM 3271 Payments received on account of orders, 15 % VAT
AM 3272 Tax-paid payments received on account of orders, 19 % VAT (liabilities)
R 3273-74

3280 Payments received on account of orders– due within 1 year
3284 – due between 1 and 5 years
3285 – due after more than 5 years

S 3300 Trade payables
R 3301 Trade payables
-03
F 3305 Trade payables at general VAT rate (cash basis accounting)
F 3306 Trade payables at reduced VAT rate (cash basis accounting)
F 3307 Trade payables, no input tax (cash basis accounting)
F 3309 Contra account 3305-3307 if payables are classified by tax rates (cash basis accounting)
F 3310 Trade payables, no separate
-33 receivables/payables accounting
F 3334 Trade payables for investments, section 4/3 EStG
F 3335 Trade payables, no separate receivables/payables accounting – due within 1 year
F 3337 – due between 1 and 5 years
F 3338 – due after more than 5 years
F 3340 Trade payables to shareholders/partners
F 3341 – due within 1 year
F 3345 – due between 1 and 5 years
F 3348 – due after more than 5 years
3349 Contra account 3335-3348, 3420-3449, 3470-3499 if allocated to payables account

F 3350 Liabilities on bills accepted and drawn
F 3351 – due within 1 year
F 3380 – due between 1 and 5 years
F 3390 – due after more than 5 years

F 3400 Liabilities to affiliated companies
3401 – due within 1 year
3405 – due between 1 and 5 years
3410 – due after more than 5 years
F 3420 Trade payables to affiliated companies
F 3421 – due within 1 year
F 3425 – due between 1 and 5 years
F 3430 – due after more than 5 years

3450 Liabilities to other long-term investees and investors
3451 – due within 1 year
3455 – due between 1 and 5 years
3460 – due after more than 5 years
F 3470 Trade payables to other long-term investees and investors
F 3471 – due within 1 year
F 3475 – due between 1 and 5 years
F 3480 – due after more than 5 years

3500 Other liabilities
3501 – due within 1 year
3504 – due between 1 and 5 years
3507 – due after more than 5 years
3509 Other liabilities, e.g. under section 11(2) sentence 2 EStG for section 4/3 EStG
3510 Liabilities to shareholders/partners
3511 – due within 1 year
3514 – due between 1 and 5 years
3517 – due after more than 5 years
3519 Liabilities to shareholders/partners for outstanding distributions
3520 Loans by typical silent partners
3521 – due within 1 year
3524 – due between 1 and 5 years
3527 – due after more than 5 years
3530 Loans by atypical silent partners
3531 – due within 1 year

3534 – due between 1 and 5 years
3537 – due after more than 5 years
3540 Profit-participation loans
3541 – due within 1 year
3544 – due between 1 and 5 years
3547 – due after more than 5 years

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Outside Capital Accounts

3550 Security deposits received
3551 – due within 1 year
3554 – due between 1 and 5 years

3557 – due after more than 5 years
3560 Loans
3561 – due within 1 year

3564 – due between 1 and 5 years
3567 – due after more than 5 years
3570 (blank, no remaining maturity noted in
-98 balance sheet)
3599 Contra account 3500-3569 if accounts 3570-3598 are allocated
3600 Consignment goods accounts
3610 Credit card settlements
3620 Profit drawdown account of silent partners
3630 Other allocation accounts (interim account)
3695 Allocation account for prepayments if posted via payables account
3700 Liabilities from taxes and levies
3701 – due within 1 year
3710 – due between 1 and 5 years
3715 – due after more than 5 years
3720 Payroll liabilities
3725 Liabilities for amounts withheld from employees
3726 Payables to tax authorities for construction withholding tax to be remitted
3730 Wage and church tax payables
3740 Social security liabilities
3741 – due within 1 year
3750 – due between 1 and 5 years
3755 – due after more than 5 years
3759 Expected contributions owed to social security funds
3760 Liabilities from taxes withheld (withholding tax on investment income and solidarity surcharge on withholding tax on investment income)
3761 Excise duties payable
3770 Liabilities from capital-forming payment arrangements
3771 – due within 1 year
3780 – due between 1 and 5 years
3785 – due after more than 5 years

3790 Payroll allocation account
3791 Payroll allocation, section 11(2) EStG for section 4(3) EStG
3796 Social security liabilities (section 4/3 EStG)
S 3800 VAT
S 3801 VAT, 7 %
S 3802 VAT on intra-Community acquisitions
S 3803 VAT on intra-Community acquisitions, 16 %
S 3804 VAT on intra-Community acquisitions, 19 %
S 3805 VAT, 16 %
S 3806 VAT, 19 %
S 3807 VAT on intra-Community supplies of goods and services subject to domestic taxation
S 3808 VAT on intra-Community supplies of goods and services subject to domestic taxation, 19 %
S 3809 VAT on intra-Community acquisitions, no input tax deduction

S 3810 VAT not due
S 3811 VAT not due, 7 %
S 3812 VAT not due on intra-Community supplies of goods and services subject to domestic taxation
S 3813 VAT not due on intra-Community supplies of goods and services subject to domestic taxation, 16 %
S 3814 VAT not due on intra-Community supplies of goods and services subject to domestic taxation, 19 %

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Outside Capital Accounts

S 3815 VAT not due, 16 %
S 3816 VAT not due, 19 %
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
R 3819
F 3820 VAT prepayments
F 3830 VAT prepayments 1/11
R 3831
F 3832 Back taxes, VAT return line 65
R 3833
S 3834 VAT on intra-Community acquisition of new vehicles from suppliers without VAT identification number
S 3835 VAT under section 13b UStG
S 3836 VAT under section 13b UStG, 16 %
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
3845 VAT, earlier years
3850 Acquisition tax deferred until …
F 3851 Incorrect or invalid invoiced taxes, VAT return line 69
3854 Tax payments to other EU countries

Prepaid expenses and deferred income

3900 Deferred income
3950 Deferrals of intra-period flat-rate depreciation charges for management accounting analysis

M	4000-4186	M	4660-4678
KU	4187-4188	KU	4679
M	4189-4329	M	4680-4688
KU	4330-4336	KU	4689-4699
M	4337-4604	M	4700-4795
KU	4605	KU	4796-4829
M	4606-4618	M	4830-4839
KU	4619	KU	4840-4844
M	4620-4636	M	4845-4919
KU	4647-4639	M	4924-4929
M	4640-4658	M	4940-4947
KU	4659	KU	4948-4949

Sales

4000	Sales (free text)
-99	
AM 4100	Tax-exempt sales, section 4 no. 8 ff. UStG
AM 4105	Tax-exempt sales under section 4 no. 12 UStG (rental and leasing)
AM 4110	Other tax-exempt sales, domestic
AM 4120	Tax-exempt sales, section 4 no. 1a UStG
AM 4125	Tax-exempt intra-Community deliveries, section 4 no. 1b UStG
AM 4130	Deliveries by first purchaser in triangular transactions (EU), section 25b(2) UStG
AM 4135	Tax-exempt intra-Community deliveries of new vehicles to purchasers without VAT identification number
R 4138	
AM 4140	Tax-exempt offshore sales, etc.
AM 4150	Other tax-exempt sales (e.g. section 4 nos. 2-7 UStG)
AM 4160	Tax-exempt sales without input tax deduction, part of total sales
4180	Revenue taxed at average rates under section 24 UStG
R 4182	
-83	
4185	Revenue of VAT-exempt small business as defined by section 19(1) UStG
AM 4186	Revenue from gaming machines, 19 % VAT
AM 4187	Revenue from gaming machines, 16 % VAT
R 4188	
4200	Revenue
AM 4300	Revenue, 7 % VAT
-09	
AM 4310	Revenue from intra-Community
-14	supplies of goods and services subject to domestic taxation, 7 % VAT
AM 4315	Revenue from intra-Community
-19	supplies of goods and services subject to domestic taxation, 19 % VAT
4320	Revenue from supplies of goods and
-29	services taxable in another EU country
AM 4330	Revenue from intra-Community supplies of goods and services subject to domestic taxation, 16 % VAT
R 4331	
-36	
AM 4337	Revenue from services for which the recipient bears the tax liability under section 13b UStG
AM 4338	Revenue from services taxable in a third country, not subject to domestic taxation
AM 4339	Revenue from services taxable in another EU country, not subject to domestic taxation
AM 4340	Revenue, 16 % VAT
-49	
AM 4400	Revenue, 19 % VAT
-09	
AM 4410	Revenue, 19 % VAT
R 4411	
-49	
R 4507	
R 4509	

4510	Revenue from waste recycling
4520	Revenue from empties
4560	Commission revenue
R 4561	
-63	
AM 4564	Tax-exempt commission revenue (section 4 no. 8 ff. UStG)
AM 4565	Tax-exempt commission revenue (section 4 no. 5 UStG)
AM 4566	Commission revenue, 7 % VAT
R 4567	
AM 4568	Commission revenue, 16 % VAT
AM 4569	Commission revenue, 19 % VAT
4570	Commission, other income
R 4571	
-73	
AM 4574	Tax-exempt commission, other income (section 4 no. 8 ff. UStG)
AM 4575	Tax-exempt commission, other income (section 4 no. 5 UStG)
AM 4576	Commission, other income, 7 % VAT
R 4577	
AM 4578	Commission, other income, 16 % VAT
AM 4579	Commission, other income, 19 % VAT

Statistical accounts, cash basis accounting

4580	Statistical account, revenue at general VAT rate (cash basis accounting)
4581	Statistical account, revenue at reduced VAT rate (cash basis accounting)
4582	Statistical account, tax-exempt and un-taxed revenue (cash basis accounting)
4589	Contra account 4580-4582 if revenue is classified by tax rates (cash basis accounting)
4600	Non-cash withdrawals
4605	Withdrawal of items, no VAT
R 4608	
-09	
AM 4610	Withdrawal by business owner for non-
-16	business purposes (goods), 7 % VAT
R 4617	
-18	
4619	Withdrawal by business owner for non-business purposes (goods), no VAT
AM 4620	Withdrawal by business owner for non-
-26	business purposes (goods), 19 % VAT
AM 4627	Withdrawal by business owner for non-business purposes (goods), 16 % VAT
R 4628	
-29	
AM 4630	Use of items for non-business
-36	purposes, 7 % VAT
4637	Use of items for non-business purposes, no VAT
4638	Use of items for non-business purposes, no VAT (use of telephone)
4639	Use of items for non-business purposes, no VAT (use of vehicles)
AM 4640	Use of items for non-business
-44	purposes, 19 % VAT
AM 4645	Use of items for non-business purposes, 19 % VAT (use of vehicles)
AM 4646	Use of items for non-business purposes, 19 % VAT (use of telephone)
AM 4647	Use of items for non-business purposes, 16 % VAT
AM 4648	Use of items for non-business purposes, 16 % VAT (use of vehicles)
AM 4649	Use of items for non-business purposes, 16 % VAT (use of telephone)
AM 4650	Non-cash other services, 7 % VAT
-56	
R 4657	
-58	
4659	Non-cash other services, no VAT
AM 4660	Non-cash other services, 19 % VAT
-66	
AM 4667	Non-cash other services, 16 % VAT
R 4668	
-69	

AM 4670	Non-cash benefits (goods), 7 % VAT
-76	
R 4677	
-78	
4679	Non-cash benefits (goods), no VAT
AM 4680	Non-cash benefits (goods), 19 % VAT
-84	
AM 4685	Non-cash benefits (goods), 16 % VAT
AM 4686	Non-cash benefits, 19 % VAT
-87	
AM 4688	Non-cash benefits, 16 % VAT
4689	Non-cash benefits, no VAT
4690	Untaxed sales (internal sales)
4695	VAT refund
4700	Sales allowances
AM 4705	Sales allowances on tax-free sales, section 4 no. 1a UStG
AM 4710	Sales allowances, 7 % VAT
-11	
R 4712	
-19	
AM 4720	Sales allowances, 19 % VAT
-21	
R 4722	
AM 4723	Sales allowances, 16 % VAT
AM 4724	Sales allowances on tax-exempt intra-Community deliveries
AM 4725	Sales allowances on intra-Community supplies of goods and services subject to domestic taxation, 7 % VAT
AM 4726	Sales allowances on intra-Community supplies of goods and services subject to domestic taxation, 19 % VAT
4727	Sales allowances on supplies of goods and services taxable in another EU country
R 4728	
AM 4729	Sales allowances on intra-Community supplies of goods and services subject to domestic taxation, 16 % VAT
S 4730	Cash discounts granted
S/AM 4731	Cash discounts granted, 7 % VAT
R 4732	
-34	
S/AM 4735	Cash discounts granted, 16 % VAT
S/AM 4736	Cash discounts granted, 19 % VAT
R 4737	
-38	
S/AM 4741	Cash discounts granted for goods and services for which the recipient bears the tax liability under section 13b UStG
R 4742	
S/AM 4743	Sales discounts granted on tax-exempt intra-Community deliveries, section 4 no. 1b UStG
R 4744	
S 4745	Cash discounts granted on intra-Community supplies of goods and services subject to domestic taxation
S/AM 4746	Cash discounts granted on intra-Community supplies of goods and services subject to domestic taxation, 7 % VAT
R 4747	
S/AM 4748	Cash discounts granted on intra-Community supplies of goods and services subject to domestic taxation, 19 % VAT
S/AM 4749	Cash discounts granted on intra-Community supplies of goods and services subject to domestic taxation, 16 % VAT
AM 4750	Volume discounts granted, 7 % VAT
-51	
R 4752	
-59	
AM 4760	Volume discounts granted, 19 % VAT
-61	
AM 4762	Volume discounts granted, 16 % VAT
-63	
R 4764	
-68	
4769	Volume discounts granted

4	Revenues
4770	Rebates granted
AM 4780 -81	Rebates granted, 7 % VAT
R 4782 -89	
AM 4790 -91	Rebates granted, 19 % VAT
AM 4792 -93	Rebates granted, 16 % VAT
R 4794 -99	
	Increase or decrease in finished goods inventories and work in progress
4800	Inventory changes – finished goods
4810	Inventory changes – unfinished goods
4815	Inventory changes – services in progress
4816	Inventory changes – construction contracts in progress
4818	Inventory changes – orders in progress
	Other own work capitalised
4820	**Other own work capitalised**
	Other operating income
4830	Other operating income
AM 4834	Other regular operating income, 16 % VAT
4835	Other regular operating income
AM 4836	Other regular operating income, 19 % VAT
4837	Other regular non-operating income
4839	Other infrequent income
4840	Exchange rate gains
4843	Income from remeasurement of cash funds
AM 4844	Revenue from sales of tangible fixed assets, tax-exempt, section 4 no. 1a UStG (book gain)
AM 4845	Revenue from sales of tangible fixed assets, 19 % VAT (book gain)
AM 4846	Revenue from sales of tangible fixed assets, 16 % VAT (book gain)
R 4847	
AM 4848	Revenue from sales of tangible fixed assets, tax-exempt, section 4 no. 1b UStG (book gain)
4849	Revenue from sales of tangible fixed assets (book gain)
4850	Revenue from sales of intangible fixed assets (book gain)
4851	Revenue from sales of long-term financial assets (book gain)
4852	Revenue from sales of long-term financial assets, section 3 no. 40 EStG/section 8b KStG (domestic corporation) (book gain)
4855	Disposals of tangible fixed assets (net carrying amount for book gain)
4856	Disposals of intangible fixed assets (net carrying amount for book gain)
4857	Disposals of long-term financial assets (net carrying amount for book gain)
4858	Disposals of long-term financial assets, sections 3 no. 40, 3c EStG/section 8b KStG, (domestic corporation) (net carrying amount for book gain)
4860	Income from real estate
AM 4865	Revenue from sales of current assets, 19 % VAT, section 4(3) sentence 4 EStG
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
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. 4 EStG/section 8b KStG (domestic corporation)
4869	Revenue from sales of current assets under section 4(3) sentence 4 EStG

4	Revenues
4900	Income from disposal of fixed assets
4901	Income from disposal of shares in corporations, section 3 no. 40 EStG/ section 8b KStG (domestic corporation)
4905	Income from disposal of current assets excluding inventories
4906	Income from disposal of current assets (excluding inventories), section 3 no. 40 EStG/section 8b KStG (domestic corporation)
4910	Income from reversal of write-downs of tangible fixed assets
4911	Income from reversal of write-downs of intangible fixed assets
4912	Income from reversal of write-downs of long-term financial assets
4913	Income from reversal of write-downs of long-term financial assets, section 3 no. 40 EStG/section 8b KStG (domestic corporation)
4914	Income from reversal of write-downs of other fixed assets, section 3 no. 40 EStG/ section 8b KStG (domestic corporation)
4915	Income from reversal of write-downs of current assets excluding inventories
4916	Income from reversal of write-downs of current assets, section 3 no. 40 EStG/ section 8b KStG (domestic corporation)
4920	Income from reversal of global valuation allowances on receivables
4923	Income from reduction in specific valuation allowances on receivables
4925	Income from recoveries of receivables previously written off
4930	Income from reversal of provisions
4932	Income from measurement of provisions at lower amounts due to tax rules
4933	Income from measurement of liabilities at lower amounts due to tax rules
4934	Income from reversal of special tax-allowable reserves (business start-up reserve)
4935	Income from reversal of special tax-allowable reserves (untaxed reserves)
4936	Income from reversal of special tax-allowable reserves (investment reserves under section 7g(3) EStG old version/section 7g(2) EStG new version)
4937	Income from reversal of special tax-allowable reserves (accelerated tax depreciation and write-downs)
4938	Income from reversal of special tax-allowable reserves (from conversion to the euro)
4939	Income from reversal of special tax-allowable reserves under section 52(16) EStG
4940	Allocated other non-cash benefits (excluding goods)
AM 4941	Non-cash benefits, 7 % VAT (goods)
R 4942 -43	
AM 4944	Non-cash benefits, 16 % VAT (goods)
AM 4945	Non-cash benefits, 19 % VAT (goods)
4946	Allocated other non-cash benefits
AM 4947	Allocated other non-cash benefits, 19 % VAT (e.g. company car)
AM 4948	Allocated other non-cash benefits, 16 % VAT (e.g. company car)
4949	Allocated other non-cash benefits, no VAT
4960	Prior-period income (if not extraordinary)
4970	Insurance recoveries
4975	Investment subsidies (taxable)
4980	Investment grants (tax-exempt)
4981	Tax-exempt income from reversal of special tax-allowable reserves
4982	Other tax-exempt operating income

5	Operating Expenditure
V	5000-5599
V	5700-5859
KU	5860-5899
V	5900-5999
	Materials and consumables used
5000 -99	Cost of raw materials, consumables and supplies, and of purchased merchandise
	Cost of materials
5100	Cost of raw materials, consumables and supplies
5190	Fuels (production)
5200	**Cost of merchandise**
AV 5300 -09	Cost of merchandise, 7 % input tax
R 5310 -39	
AV 5340 -49	Cost of merchandise, 16 % input tax
AV 5400 -09	Cost of merchandise, 19 % input tax
R 5410 -19	
AV 5420 -24	Intra-Community acquisitions, 7 % input tax and 7 % VAT
AV 5425 -29	Intra-Community acquisitions, 19 % input tax and 19 % VAT
AV 5430	Intra-Community acquisitions, no input tax and 7 % VAT
R 5431 -32	
AV 5433 -34	Intra-Community acquisitions, 16 % input tax and 16 % VAT
AV 5435	Intra-Community acquisitions, no input tax and 19 % VAT
AV 5436	Intra-Community acquisitions, no input tax and 16 % VAT
R 5437 -39	
AV 5440	Intra-Community acquisition of new vehicles from supplier without VAT identification number, 19 % input tax and 19 % VAT
AV 5441	Intra-Community acquisition of new vehicles from supplier without VAT identification number, 16 % input tax and 16 % VAT
R 5442 -49	
AV 5500 -04	Cost of merchandise, 5 % input tax
AV 5505 -09	Cost of merchandise, 5.5 % input tax
R 5510 -29	
AV 5530 -34	Cost of merchandise, 9 % input tax
R 5535 -39	
AV 5540 -49	Cost of merchandise, 10.7 % input tax
AV 5550	Tax-exempt intra-Community acquisitions
5551	Cost of merchandise in a third country, taxable
5552	Acquisition by 1st purchaser in a triangular transaction
R 5553 -57	
5558	Cost of merchandise in another EU country, taxable
5559	Tax-exempt imports
AV 5560	Merchandise from a VAT warehouse, section 13a UStG, 7 % input tax and 7 % VAT
R 5561 -64	
AV 5565	Merchandise from a VAT warehouse, section 13a UStG, 19 % input tax and 19 % VAT
AV 5566	Merchandise from a VAT warehouse, section 13a UStG, 16 % input tax and 16 % VAT

5	
	Operating Expenditure
R 5567 -69	
5600 -09	Non-deductible input tax
5610 -19	Non-deductible input tax, 7 %
5650 -59	Non-deductible input tax, 16 %
5660 -69	Non-deductible input tax, 19 %
5700	Trade discounts
AV 5710 -11	Trade discounts, 7 % input tax
R 5712 -19	
AV 5720 -21	Trade discounts, 19 % input tax
AV 5722	Trade discounts, 16 % input tax
AV 5723	Trade discounts, 15 % input tax
AV 5724	Trade discounts on intra-Community acquisitions, 7 % input tax and 7 % VAT
AV 5725	Trade discounts on intra-Community acquisitions, 19 % input tax and 19 % VAT
AV 5726	Trade discounts on intra-Community acquisitions, 16 % input tax and 16 % VAT
AV 5727	Trade discounts on intra-Community acquisitions, 15 % input tax and 15 % VAT
R 5728 -29	
S 5730	Cash discounts received
S/AV 5731	Cash discounts received, 7 % input tax
R 5732 -34	
S/AV 5735	Cash discounts received, 16 % input tax
S/AV 5736	Cash discounts received, 19 % input tax
R 5737 -38	
S 5745	Cash discounts received on taxable intra-Community acquisitions
S/AV 5746	Cash discounts received on taxable intra-Community acquisitions, 7 % input tax and 7 % VAT
R 5747	
S/AV 5748	Cash discounts received on taxable intra-Community acquisitions, 19 % input tax and 19 % VAT
S/AV 5749	Cash discounts received on taxable intra-Community acquisitions, 16 % input tax and 16 % VAT
AV 5750 -51	Volume discounts received, 7 % input tax
R 5752 -59	
AV 5760 -61	Volume discounts received, 19 % input tax
R 5762 -63	
AV 5764 -65	Volume discounts received, 16 % input tax
R 5766 -68	
5769	Volume discounts received
5770	Rebates received
AV 5780 -81	Rebates received, 7 % input tax
R 5782 -89	
AV 5790 -91	Rebates received, 19 % input tax
R 5792 -93	
AV 5794 -95	Rebates received, 16 % input tax
R 5796 -99	

5	
	Operating Expenditure
5800	Delivery costs
5820	Empties
5840	Customs and import duties
5860	Allocated material costs (contra account 5000-99)
5880	Changes in inventories of raw materials, consumables and supplies/purchased merchandise
	Cost of purchased services
5900	Purchased services
	Sales for which recipient bears tax liability under section 13b(2) UStG
AV 5910	Construction services supplied by domestic contractor, 7 % input tax and 7 % VAT
R 5911 -14	
AV 5915	Services supplied by foreign contractor, 7 % input tax and 7 % VAT
R 5916 -19	
AV 5920 -21	Construction services supplied by domestic contractor, 19 % input tax and 19 % VAT
AV 5922	Construction services supplied by domestic contractor, 16 % input tax and 16 % VAT
R 5923 -24	
AV 5925 -26	Services supplied by foreign contractor, 19 % input tax and 19 % VAT
AV 5927	Services supplied by foreign contractor, 16 % input tax and 16 % VAT
R 5928 -29	
AV 5930	Construction services supplied by domestic contractor, no input tax, 7 % VAT
R 5931 -34	
AV 5935	Services supplied by foreign contractor, no input tax, 7 % VAT
R 5936 -39	
AV 5940 -41	Construction services supplied by domestic contractor, no input tax, 19 % VAT
AV 5942	Construction services supplied by domestic contractor, no input tax, 16 % VAT
R 5943 -44	
AV 5945 -46	Services supplied by foreign contractor, no input tax, 19 % VAT
AV 5947	Services supplied by foreign contractor, no input tax, 16 % VAT
R 5948 -49	
S 5950	Cash discounts received on services for which recipient bears tax liability under section 13b UStG
S/AV 5951	Cash discounts received on services for which recipient bears tax liability under section 13b UStG, 19 % input tax and 19 % VAT
S/AV 5952	Cash discounts received on services for which recipient bears tax liability under section 13b UStG, 16 % input tax and 16 % VAT
S 5953	Cash discounts received on services for which recipient bears tax liability under section 13b UStG, no input tax, with VAT
5954	Cash discounts received on services for which recipient bears tax liability under section 13b UStG, no input tax, 19 % VAT
5955	Cash discounts received on services for which recipient bears tax liability under section 13b UStG, no input tax, 16 % VAT
R 5956 -59	

6	
	Operating Expenditure

M	6280-6289
V	6300-6389
V	6450-6859
M	6885-6899
M	6930-6939

	Personnel expenses
6000	**Wages and salaries**
6010	Wages
6020	Salaries
6024	Managing director salaries of shareholders of limited liability company (GmbH)
6026	Management bonuses
6027	Managing director salaries
6028	Remuneration of salaried partners, section 15 EStG
6030	Casual labour wages
6039	Flat-rate taxes and levies on non-cash benefits and services provided to employees
6040	Flat-rate tax on casual labour wages
6045	Tips
6050	Salaries of spouses
6060	Voluntary social benefits subject to wage tax
6069	Flat-rate tax on other benefits (e.g. travel allowances)
6070	Sick pay supplements
6072	Non-cash benefits and services provided to employees
6075	Employment agency subsidies (credit balances)
6080	Capital-forming payments
6090	Travel expense reimbursement, home/workplace
6100	**Social security, post-employment and other employee benefit costs**
6110	Statutory social security expenses
6118	Statutory social security expenses for salaried partners, section 15 EStG
6120	Contributions to occupational health and safety agency
6130	Voluntary social benefits not subject to wage tax
6140	Cost of old age pensions
6147	Flat-rate tax on other benefits (e.g. direct insurance policies)
6148	Cost of old-age pensions of salaried partners, section 15 EStG
6150	Pension funds
6160	Employee benefit expenses
6170	Other social security costs
	Amortisation and write-downs of intangible fixed assets, depreciation and write-downs of tangible fixed assets and amortisation of capitalised business start-up and expansion expenses
6200	Amortisation of intangible fixed assets
6205	Goodwill amortisation and write-downs
6210	Write-downs of intangible fixed assets
6220	Depreciation of tangible fixed assets (excluding depreciation of motor vehicles and buildings)
6221	Depreciation of buildings
6222	Depreciation of motor vehicles
6223	Depreciation of share of building attributable to home office
6230	Write-downs of tangible fixed assets
6231	Write-downs for extraordinary technical and economic wear and tear of buildings
6232	Write-downs for extraordinary technical and economic wear and tear of motor vehicles
6233	Write-downs for extraordinary technical and economic wear and tear of other assets

6	Operating Expenditure
6240	Write-downs of tangible fixed assets due to special tax rules
6241	Accelerated tax depreciation under section 7g(1) and (2) EStG old version/section 7g(5) EStG new version (excluding motor vehicles)
6242	Accelerated tax depreciation under section 7g(1) and (2) EStG old version/section 7g(5) EStG new version (motor vehicles)
6243	Accelerated tax depreciation under section 7g(2) EStG new version (excluding motor vehicles)
6244	Accelerated tax depreciation under section 7g(2) EStG new version (motor vehicles)
6250	Finance leases
6260	Immediate write-offs of low-value assets
6262	Depreciation and amortisation of capitalised low-value assets
6264	Write-downs of low-value assets collective item
6266	Write-downs of capitalised low-value assets
6268	Amortisation of business start-up and expansion expenses
6269	Amortisation of capitalised expenses from conversion to the euro
	Write-downs of current assets to the extent that they exceed the write-downs that are usual for the corporation
6270	Write-downs of current assets (unusually high)
6272	Write-downs of current assets due to tax rules (unusually high)
6275	Write-downs of current assets to anticipate future fluctuations in their value (unusually high)
6280	Bad debt allowances (unusually high)
AM 6281	Bad debt allowances, 7 % VAT (unusually high)
R 6282 -84	
AM 6285	Bad debt allowances, 16 % VAT (unusually high)
AM 6286	Bad debt allowances, 19 % VAT (unusually high)
AM 6287	Bad debt allowances, 15 % VAT (unusually high)
R 6288	
	Other operating expenses
6300	Other operating expenses
6303	Purchased services/third-party services
6304	Other regular operating expenses
6305	Occupancy costs
6310	Rent (immovable property)
6314	Remuneration of partners for rental of their assets, section 15 EStG
6315	Real property leases (immovable property)
6316	Leases (immovable property)
6319	Remuneration of partners for lease of their assets, section 15 EStG
6320	Heating
6325	Gas, electricity, water
6330	Cleaning
6335	Maintenance of operating premises
6340	Levies for real property used for operating purposes
6345	Other occupancy costs
6348	Costs of home office (deductible portion)
6349	Costs of home office (non-deductible portion)
6350	Cost of real estate, operating
6352	Cost of real estate, other, non-operating

6	Operating Expenditure
6390	Non-cash benefits, donations, non-tax deductible
6391	Non-cash benefits, donations for scientific and cultural purposes
6392	Non-cash benefits, donations for charitable purposes
6393	Non-cash benefits, donations for church, religious and non-profit purposes
6394	Non-cash benefits, donations to political parties
6395	Non-cash benefits, donations to non-profit foundations as defined by section 52(2) nos. 1-3 AO
6396	Non-cash benefits, donations to non-profit foundations as defined by section 52(2) no. 4 AO
6397	Non-cash benefits, donations to church, religious and non-profit foundations
6398	Non-cash benefits, donations to scientific, charitable and cultural foundations
6400	Insurance premiums
6405	Building insurance
6410	Net insurance premium for future pension benefit liability
6420	Contributions
6430	Other levies
6436	Tax-deductible late filing penalties and administrative fines
6437	Non-tax deductible late filing penalties and administrative fines
6440	Disabled persons equalisation levy
6450	Building repairs and maintenance
6460	Repairs and maintenance of technical equipment and machinery
6470	Repairs and maintenance of operating and office equipment
6485	Repairs and maintenance of other equipment
6490	Other repairs and maintenance
6495	Hardware and software maintenance expenses
6498	Operating leases (movable assets)
6500	Vehicle expenses
6520	Motor vehicle insurance
6530	Current motor vehicle operating costs
6540	Motor vehicle repairs
6550	Garage rent
6560	Vehicle leasing expenses
6570	Other motor vehicle expenses
6580	Road tolls
6590	Motor vehicle expenses for private vehicles used for business purposes
6595	Third-party vehicle expenses
6600	Advertising costs
6610	Deductible gifts
6611	Non-cash benefits to third parties, deductible
6612	Flat-rate taxes and levies on non-cash benefits and gifts, deductible
6620	Non-deductible gifts
6621	Non-cash benefits to third parties, non-deductible
6622	Flat-rate taxes and levies on non-cash benefits and gifts, non-deductible
6625	Gifts used exclusively for operating purposes
6630	Corporate hospitality expenses
6640	Entertainment expenses
6641	Other business expenses with limited deductibility (deductible portion)
6642	Other business expenses with limited deductibility (non-deductible portion)
6643	Small gifts
6644	Non-deductible entertainment expenses

6	Operating Expenditure
6645	Non-deductible business expenses from advertising and corporate hospitality expenses (non-deductible portion)
6646	
6647	
6650	Employee travel expenses
6652	Employee travel expenses (non-deductible portion)
6660	Employee travel expenses, accommodation costs
6663	Employee travel expenses, cost of travel
6664	Employee travel expenses, additional subsistence costs
R 6665	
6668	Employee mileage reimbursement
6670	Business owner travel expenses
6672	Business owner travel expenses (non-deductible portion)
6673	Business owner travel expenses, cost of travel
6674	Business owner travel expenses, additional subsistence costs
6680	Business owner travel expenses, accommodation costs
R 6685 -86	
6688	Travel between home and establishment (deductible portion)
6689	Travel between home and establishment (non-deductible portion)
6690	Travel between home and establishment (credit balance)
6700	Selling and distribution expenses
6710	Packaging materials
6740	Outgoing freight
6760	Transport insurance
6770	Selling commissions
6780	Third-party services (distribution)
6790	Warranty expenses
6800	Postage
6805	Telephone
6810	Fax and Internet costs
6815	Office supplies
6820	Newspapers, books
6821	Training costs
6822	Voluntary social benefits
6823	Remuneration of partners, section 15 EStG
6824	Liability compensation paid to partners, section 15 EStG
6825	Legal and consulting costs
6827	Period-end closing and audit costs
6830	Bookkeeping costs
6835	Rent of fixtures and fittings (movable assets)
6837	Expenses for temporary transfer of rights (licences, concessions)
6840	Operating leases (movable assets)
6845	Tools and minor equipment
6850	Other operating supplies
6855	Incidental monetary transaction costs
6856	Expenses from shares in corporations, sections 3 no. 40, 3c EStG/section 8b KStG (domestic corporation)
6857	Expenses on disposal of shares in corporations, sections 3 no. 40, 3c EStG/section 8b KStG (domestic corporation)
6859	Environmental remediation and waste disposal expenses
6860	Non-deductible input tax
6865	Non-deductible input tax, 7 %
6870	Non-deductible input tax, 16 %
6871	Non-deductible input tax, 19 %
6875	Non-deductible half of supervisory board remuneration
6876	Deductible supervisory board remuneration

6	
	Operating Expenditure
6880	Exchange rate losses
6883	Expenses from remeasurement of cash funds
AM 6884	Revenue from sales of tangible fixed assets, tax-exempt, section 4 no. 1a UStG (book loss)
AM 6885	Revenue from sales of tangible fixed assets, 19 % VAT (book loss)
AM 6886	Revenue from sales of tangible fixed assets, 16 % VAT (book loss)
R 6887	
AM 6888	Revenue from sales of tangible fixed assets, tax-exempt, section 4 no. 1b UStG (book loss)
6889	Revenue from sales of tangible fixed assets (book loss)
6890	Revenue from sales of intangible fixed assets (book loss)
6891	Revenue from sales of long-term financial assets (book loss)
6892	Revenue from sales of long-term financial assets, section 3 no. 40 EStG/section 8b KStG (domestic corporation) (book loss)
6895	Disposals of tangible fixed assets (net carrying amount for book loss)
6896	Disposals of intangible fixed assets (net carrying amount for book loss)
6897	Disposals of long-term financial assets (net carrying amount for book loss)
6898	Disposals of long-term financial assets, sections 3 no. 40, 3c EStG/section 8b KStG, (domestic corporation) (net carrying amount for book loss)
6900	Losses on disposal of fixed assets
6903	Losses on disposal of shares in corporations, sections 3 no. 40, 3c EStG/section 8b KStG, (domestic corporation)
6905	Losses on disposal of current assets excluding inventories
6906	Losses on disposal of current assets (excluding inventories) sections 3 no. 40, 3c EStG/section 8b KStG, (domestic corporation)
6907	Disposal of current assets under section 4(3) sentence 4 EStG
6908	Disposal of current assets, sections 3 no. 40, 3c EStG/section 8b KStG, (domestic corporation) under section 4(3) sentence 4 EStG
6910	Write-downs of current assets excluding inventories and securities classified as current assets (normal amount)
6912	Write-downs of current assets due to tax reasons, excluding inventories and securities classified as current assets (normal amount)
6915	Write-downs of current assets excluding inventories and securities to anticipate future fluctuations in their value
6916	Expenses from reversal of liabilities carried at lower amounts due to tax rules
6917	Expenses from reversal of provisions carried at lower amounts due to tax rules
6920	Transfer to global valuation allowance on receivables
6923	Transfer to specific valuation allowance on receivables
6925	Transfers to special tax-allowable reserves (untaxed reserves)
6926	Transfers to special tax-allowable reserves (section 7g(2) EStG new version)
6927	Transfers to special tax-allowable reserves (accelerated tax depreciation and write-downs)
6929	Transfers to special tax-allowable reserves (section 52(16) EStG)

6	
	Operating Expenditure
6930	Bad debt allowances (normal amount)
AM 6931	Bad debt allowances, 7 % VAT (normal amount)
AM 6932	Bad debt allowances on tax-exempt intra-Community supplies of goods and services (normal amount)
AM 6933	Bad debt allowances on intra-Community supplies of goods and services subject to domestic taxation, 7 % VAT (normal amount)
AM 6934	Bad debt allowances on intra-Community supplies of goods and services subject to domestic taxation, 16 % VAT (normal amount)
AM 6935	Bad debt allowances, 16 % VAT (normal amount)
AM 6936	Bad debt allowances, 19 % VAT (normal amount)
AM 6937	Bad debt allowances, 15 % VAT (normal amount)
AM 6938	Bad debt allowances on intra-Community supplies of goods and services subject to domestic taxation, 19 % VAT (normal amount)
AM 6939	Bad debt allowances on intra-Community supplies of goods and services subject to domestic taxation, 15 % VAT (normal amount)
6960	Prior-period expenses if not extraordinary
6967	Other regular non-operating expenses
6969	Other infrequent expenses
	Imputed costs
6970	Imputed business owner's remuneration
6972	Imputed rent/leasing expenses
6974	Imputed interest
6976	Imputed depreciation, amortisation and write-downs
6978	Imputed business risks
6979	Imputed wages for non-compensated employees
6980	Allocated imputed business owner's remuneration
6982	Allocated imputed rent and leasing expenses
6984	Allocated imputed interest
6986	Allocated imputed depreciation, amortisation and write-downs
6988	Allocated imputed business risks
6989	Allocated imputed wages for non-compensated employees
	Costs if cost of sales format is used
6990	Cost of sales
6992	Administrative expenses
6994	Selling expenses
6999	Contra account 6990-6998

7	
	Other Revenue und Expenditure
	Income from long-term equity investments
7000	Income from long-term equity investments
7005	Current income from shares in corporations (long-term equity investment), section 3 no. 40 EStG/section 8b KStG (domestic corporation)
7006	Current income from shares in corporations (affiliated companies), section 3 no. 40 EStG/section 8b KStG (domestic corporation)
7007	Gains on shares in non-tax exempt domestic corporations, section 9 no. 2a GewStG
7008	Profit shares from partnerships, section 9 GewStG
7009	Income from long-term equity investments in affiliated companies
	Income from other securities and long-term loans
7010	Income from other securities and long-term loans
7014	Current income from shares in corporations (long-term financial assets), section 3 no. 40 EStG/section 8b KStG (domestic corporation)
7015	Current income from shares in corporations (affiliated companies), section 3 no. 40 EStG/section 8b KStG (domestic corporation)
7019	Income from other securities and long-term loans, from affiliated companies
	Other interest and similar income
7100	Other interest and similar income
7102	Tax-exempt accrued interest on corporate income tax credit under section 37 KStG
7103	Current income from shares in corporations (current assets), section 3 no. 40 EStG/section 8b KStG (domestic corporation)
7104	Current income from shares in corporations (affiliated companies), section 3 no. 40 EStG/section 8b KStG (domestic corporation)
7105	Interest income, section 233a AO
7106	Interest income, section 233a AO, special case Form A KSt
7107	Interest income section 233a AO, section 4(5b) EStG
7109	Other interest and similar income from affiliated companies
7110	Other interest income
7115	Income from other securities and short-term loans
7119	Other interest income from affiliated companies
7120	Income similar to interest income
7128	Interest income from early repayment of increased corporate income tax amount, section 38 KStG
7129	Income similar to interest income from affiliated companies
7130	Discounts received
7139	Discounts received from affiliated companies
	Income from loss absorption and from profits received under a profit pooling, profit and loss transfer, or partial profit transfer agreement
7190	Income from loss absorption
7192	Income from profits received under a profit pooling agreement
7194	Income from profits received under a profit and loss transfer or partial profit transfer agreement

7 Other Revenue und Expenditure	7 Other Revenue und Expenditure	7 Other Revenue und Expenditure
Write-downs of long-term financial assets and securities classified as current assets	**Extraordinary income**	**Appropriation to revenue reserves**
7200 Write-downs of long-term financial assets	7400 Extraordinary income	**7765 Appropriation to legal reserve**
7204 Write-downs of long-term financial assets, sections 3 no. 40, 3c EStG/ section 8b KStG (domestic corporation)	7401 Extraordinary income, classified as financial income	**7770 Appropriation to reserve for treasury shares**
7208 Write-downs due to share of loss of partnerships, section 8 GewStG	7450 Extraordinary income, not classified as financial income	**7775 Appropriation to reserves provided for by the articles of association**
7210 Write-downs of securities classified as current assets	**Extraordinary expenses**	**7780 Appropriation to other revenue reserves**
7214 Write-downs of securities classified as current assets, sections 3 no. 40, 3c EStG/section 8b KStG (domestic corporation)	7500 Extraordinary expenses	**7790 Advance distribution**
7250 Write-downs of long-term financial assets due to special tax rules	7501 Extraordinary expenses, classified as financial expenses	**7795 Balance carried forward (income statement)**
7255 Write-downs of long-term financial assets due to special tax rules, sections 3 no. 40, 3c EStG/section 8b KStG (domestic corporation)	7550 Extraordinary expenses, not classified as financial expenses	7800 (free text)
7260 Write-downs of securities classified as current assets to anticipate future fluctuations in their value	**Taxes on income**	-99
Interest and similar expenses	7600 Corporate income tax	R 7900 (reserved account)
7300 Interest and similar expenses	7603 Corporate income tax for prior years	R 7910
7303 Tax-deductible other incidental charges related to taxes	7604 Corporate income tax refunds for prior years	-13
7304 Non-tax-deductible other incidental charges related to taxes	7605 Corporate income tax refunds for prior years under section 37 KStG	R 7915
7305 Interest expenses, section 233a AO, operating taxes	7606 Increased corporate income tax amount section 38(5) KStG	R 7920
7306 Interest expenses, sections 233a to 237 AO, personal taxes	7607 Solidarity surcharge refunds for prior years	-23
7307 Interest on discounting of increased corporate income tax amount section 38 KStG	7608 Solidarity surcharge	R 7930
7309 Interest expenses to affiliated companies	7609 Solidarity surcharge for prior years	-33
7310 Interest expenses on short-term liabilities	7610 Trade tax	R 7940
7313 Non-deductible interest on long-term debt under section 4(4a) EStG (add-back)	7630 Withholding tax on investment income, 25 %	-43
7318 Interest on receivables and payables accounts	7632 Withholding tax on investment income, 20 %	R 7945
7319 Interest expenses on short-term liabilities to affiliated companies	7633 Allowable solidarity surcharge on with-holding tax on investment income, 25 %	R 7950
7320 Interest expense on long-term debt	7634 Allowable solidarity surcharge on with-holding tax on investment income, 20 %	R 7955
7325 Interest expenses for buildings classified as operating assets	7635 Withholding tax on interest income	R 7960
7326 Borrowing costs for fixed assets	7638 Allowable solidarity surcharge on withholding tax on interest income	R 7965
7327 Annuities and recurrent payments	7639 Deductible foreign withholding tax	R 7970
7328 Interest expenses to partners for the provision of capital, section 15 EStG	7640 Backpayments of trade tax for prior years	R 7975
7329 Interest expenses on long-term liabilities to affiliated companies	7641 Backpayments and refunds of trade tax for prior years, section 4(5b) EStG	R 7980
7330 Expenses similar to interest expenses	7642 Refunds of trade tax for prior years	R 7985
7339 Expenses similar to interest expenses to affiliated companies	7643 Income from reversal of provisions for trade tax, section 4(5b) EStG	7990 Exchange rate losses/gains
7340 Discount expenses	7644 Income from reversal of provisions for trade tax	
7349 Discount expenses to affiliated companies	**Other taxes**	
7350 Interest and similar expenses, sections 3 no. 40, 3c EStG/section 8b KStG (domestic corporation)	7650 Other taxes	
7351 Interest and similar expenses to affiliated companies, sections 3 no. 40, 3c EStG/section 8b KStG (domestic corporation)	7675 Excise tax	
Cost of loss absorption and profits received under a profit pooling, profit and loss transfer, or partial profit transfer agreement	7678 Eco tax	
7390 Cost of loss absorption	7680 Land tax	
7392 Profit transferred on the basis of a profit pooling agreement	7685 Motor vehicle tax	
7394 Profit transferred on the basis of a profit and loss transfer or partial profit transfer agreement	7690 Backpayments of other taxes for prior years	
7399 Profit shares transferred to silent partners, section 8 GewStG	7692 Refunds of other taxes for prior years	
	7694 Income from reversal of provisions for other taxes	
	7700 Retained profits brought forward after appropriation of net profit	
	7720 Accumulated losses brought forward after appropriation of net profit	
	7730 Withdrawals from capital reserves	
	Withdrawals from revenue reserves	
	7735 Withdrawals from legal reserve	
	7740 Withdrawals from reserve for treasury shares	
	7745 Withdrawals from reserves provided for by the articles of association	
	7750 Withdrawals from other revenue reserves	
	7755 Income from capital decrease	
	7760 Appropriation to capital reserves under the rules governing simplified capital decreases	

KU 9000-9999

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S 9000 Balances brought forward, G/L accounts
F 9001-07 Balances brought forward
S 9008 Balances brought forward, receivables
S 9009 Balances brought forward, payables
F 9060 Open items, 1990
F 9069 Open items, 1999
F 9070 Open items, 2000
F 9071 Open items, 2001
F 9072 Open items, 2002
F 9073 Open items, 2003
F 9074 Open items, 2004
F 9075 Open items, 2005
F 9076 Open items, 2006
F 9077 Open items, 2007

F 9078 Open items, 2008

F 9090 Aggregate carryforwards account

F 9091 Open items, 1991
F 9092 Open items, 1992
F 9093 Open items, 1993
F 9094 Open items, 1994
F 9095 Open items, 1995
F 9096 Open items, 1996
F 9097 Open items, 1997
F 9098 Open items, 1998

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F 9101 Selling days
F 9102 Number of cash customers
F 9103 Number of employees
F 9104 Unpaid persons
F 9105 Sales staff
F 9106 Business premises m^2
F 9107 Sales area m^2
F 9116 Number of invoices
F 9117 Number of credit customers, monthly
F 9118 Number of credit customers, cumulative
9120 Expansion investments
F 9130-31
9135 Orders received in financial year
9140 Order books
F 9190 Contra account for statistical quantity units, accounts 9101-9107 and accounts 9116-9118
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F 9200 Number of employees
F 9201-08
F 9209 Contra account for 9200
9210 Direct labour costs
9219 Contra account for 9210

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F 9220 Subscribed capital in DM (art. 42(3) s. 1 EGHGB)
F 9221 Subscribed capital in euros (art. 42(3) s. 2 EGHGB)
F 9229 Contra account for 9220-9221

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9232 Investment grants
9234 Investment subsidies
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9241 Investment liabilities from tangible fixed asset purchases in trade payables
9242 Investment liabilities from intangible fixed asset purchases in trade payables
9243 Investment liabilities from long-term financial asset purchases in trade payables
9244 Contra account for accounts 9240-43
9245 Receivables from tangible fixed asset purchases in other assets
9246 Receivables from intangible fixed asset purchases in other assets
9247 Receivables from long-term financial asset purchases in other assets
9249 Contra account for accounts 9245-47

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9271 Contingent liabilities from the issuance and transfer of bills
9272 Contingent liabilities to affiliated companies from the issuance and transfer of bills
9273 Contingent liabilities from guarantees, bill and cheque guarantees
9274 Contingent liabilities to affiliated companies from guarantees, bill and cheque guarantees
9275 Contingent liabilities from warranties
9276 Contingent liabilities to affiliated companies from warranties
9277 Contingent liabilities from the granting of security for third-party liabilities
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9279 Contingent liabilities from assets held in trust

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9280 Contra account for 9281-9286
9281 Obligations arising from rental agreements and leases
9282 Obligations to affiliated companies arising from rental agreements and leases
9283 Other obligations under section 285 no. 3 HGB
9284 Other obligations to affiliated companies under section 285 no. 3 HGB

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9287 Interest for postings via receivables, section 4(3) EStG
9288 Dunning fees for postings via receivables, section 4(3) EStG
9289 Contra account for 9287 and 9288
9290 Statistical account for tax-exempt out-of-pocket expenses
9291 Contra account for 9290
9292 Statistical account for third-party funds
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9295 Contributions by silent partners

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9400-09 Private withdrawals, general
9410-19 Private taxes
9420-29 Special personal deductions, partly deductible
9430-39 Special personal deductions, fully deductible
9440-49 Non-cash benefits, donations
9450-59 Extraordinary expenses
9460-69 Cost of real estate
9470-79 Income from real estate
9480-89 Non-cash withdrawals
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9500-09 Allocation to account 2000-09, general partner
9510-19 Allocation to account 2010-19, general partner
9520-29 Allocation to account 2020-29, general partner
9530-39 Allocation to account 9810-19, general partner
9540-49 Allocation to account 0060-69, general partner
9550-59 Allocation to account 2050-59, limited partner
9560-69 Allocation to account 2060-69, limited partner
9570-79 Allocation to account 2070-79, limited partner
9580-89 Allocation to account 9820-29, general partner
9590-99 Allocation to account 0080-89, limited partner
9600-09 Name of partner, general partner
9610-19 Remuneration of work performed, general partner
9620-29 Management bonus, general partner
9630-39 Loan interest, general partner
9640-49 Transfer for use, general partner
9650-89 Other remuneration, general partner
9690-99 Residual allocation, general partner
9700-09 Name of partner, limited partner
9710-19 Remuneration of work performed, limited partner
9720-29 Management bonus, limited partner
9730-39 Loan interest, limited partner
9740-49 Transfer for use, limited partner

9750 -79 Other remuneration, limited partner
9780 -89 Allocation to account 9840-49, limited partner
9790 -99 Remaining allocation, limited partner

9800 Deletion and adjustment codes

9801 Deletion and adjustment codes

Capital of a commercial partnership, general partner
9810 -19 Partner loans
9820 -29 Accumulated loss carryforward account
9830 -39 Allocation account for call obligations

Capital of a commercial partnership, limited partner
9840 -49 Partner loans
9850 -59 Allocation account for call obligations

Call obligations carried as receivables
9860 -69 Call obligations of general partners
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Special reserve for capitalised own shares and accounting conveniences
9880 Special reserve for capitalised own shares
9882 Special reserve for recognised accounting conveniences

Withdrawals not covered by capital contributions
9883 Withdrawals by general partners not covered by capital contributions
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Allocation account for withdrawals not covered by capital contributions
9885 Allocation account for withdrawals by general partners not covered by capital contributions
9886 Allocation account for withdrawals by limited partners not covered by capital contributions

Partners' tax expense
9887 Partners' tax expense
9889 Contra account for 9887

Statistical accounts for profit markup
9890 Statistical account for profit markup under sections 6b, 6c and 7g EStG old version (credit balance)
9891 Statistical account for profit markup under sections 6b, 6c and 7g EStG old version (debit balance) - Contra account for 9890

Input tax/VAT accounts for adjusting receivables/liabilities (cash basis accounting)
9893 VAT in receivables at general VAT rate (cash basis accounting)
9894 VAT in receivables at reduced VAT rate (cash basis accounting)
9895 Contra account 9893-9894 for allocation of VAT (cash basis accounting)
9896 Input tax in liabilities at general VAT rate (cash basis accounting)
9897 Input tax in liabilities at reduced VAT rate (cash basis accounting)
9899 Contra account 9896-9897 for allocation of input tax (cash basis accounting)

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Carry-forward, Capital and Statistical Accounts

Statistical accounts for section 4(4a) EStG
9910 Contra account for reduction in withdrawals, section 4(4a) EStG
9911 Reduction in withdrawals, section 4(4a) EStG (credit balance)
9912 Increase in withdrawals, section 4(4a) EStG
9913 Contra account for increase in withdrawals, section 4(4a) EStG (credit balance)

Statistical accounts for childcare costs
9918 Childcare costs (amount to be recognised as business expenses for tax purposes)
9919 Childcare costs - contra account for 9918 (credit balance)

Statistical accounts for investment deduction to be disclosed off-balance sheet under section 7g of the EStG
9970 Investment deduction section 7g(1) EStG, off-balance sheet (debit balance)
9971 Investment deduction section 7g(1) EStG, off-balance sheet (credit balance) - contra account for 9970
9972 Reversal of investment deduction section 7g(2) EStG, off-balance sheet (credit balance)
9973 Reversal of investment deduction section 7g(2) EStG, off-balance sheet (debit balance) - contra account for 9972
9974 Reversal of investment deduction section 7g(2), (3), (4) EStG, from adjustments and reversals (credit balance)
9975 Reversal of investment deduction section 7g(2), (3), (4) EStG, from adjustments and reversals (debit balance) - contra account for 9974

Statistical accounts for earnings stripping rule, section 4h EStG/section 8a KStG
9976 Non-deductible interest expenses under section 4h EStG (credit balance)
9977 Non-deductible interest expenses under section 4h EStG (debit balance) - contra account for 9976
9978 Deductible interest expenses from prior years under section 4h EStG (debit balance)
9979 Deductible interest expenses from prior years under section 4h EStG (credit balance) - contra account for 9978

Statistical accounts for income statement presentation in "Credit or debit entry to liability accounts" in allocation tables for commercial partnerships under the KapCoRiLiG
9980 Allocation of debit entry to liability accounts
9981 Allocation account for allocation of debit entry to liability accounts
9982 Allocation of credit entry to liability accounts
9983 Allocation account for allocation of credit entry to liability accounts

Personal accounts

10000 -69999 Receivables

70000 -99999 Payables

Explanations of account functions:
Additional functions (using account class)
KU =no calculation of input tax possible
V =additional function "VAT"
M =additional function "input tax"

Main functions
AV =automatic calculation of input tax
AM =automatic calculation of VAT
S =General Account
F =Account with general function
R =This account may only be booked after another function has been assigned to you.

Meaning of tax codes:
1 VAT exempt (with input tax deductions)
2 VAT 7 %
3 VAT 19 %
4 locked
5 VAT 16 %
6 locked
7 input tax 16 %
8 input tax 7 %
9 input tax 19 %

Meaning of tax codes 91/92/94/95 and 46 (6th and 7th digit of the contra-account)
VAT code for booking revenues for which the recipient owes the tax pursuant to § 13b UStG.

For recipient:
91 7 % input tax and 7 % VAT
92 no input tax and 7 % VAT
94 19 % input tax and 19 % VAT
95 no input tax 19 % VAT
The categorisation pursuant to § 13b UStG is determined after the tax code has been entered when the entry is effected.

For supplier:
46 Code 60 of UStVA

Additional Information of booking instances:
For questions on special booking matters for financial accounts and annual accounts, DATEV offers the following detailed material.
Booking ABC, Annual accounts. Regs.

Meaning of the adjustment keys:
1 Tax code for bookings of EU issue from booking year 1993
2 General circulation
3 General circulation with allocated input tax
4 Clearing automatic
5 Individual VAT code
6 General circulation for bookings of EU issue from booking year 1993
7 General circulation with individual VAT code
8 General circulation, clearing automatic
9 Input tax to be allocated

Meaning of the adjustment keys:
10 Not taxable revenue in Germany (taxable in other EU states)
11 VAT exempt (with deduction of input tax)
12 VAT 7 %
13 VAT 19 %
15 VAT 16 %
17 VAT 16 % / input tax 16 %
18 VAT 7 % / input tax 7 %
19 VAT 19 % / input tax 19 %

Meaning of the adjustment keys:
60 Not taxable revenue in Germany (taxable in other EU states)
61 VAT exempt (with deduction of input tax)
62 VAT 7 %
63 VAT 19 %
65 VAT 16 %
67 VAT 16 % / input tax 16 %
68 VAT 7 % / input tax 7 %
69 VAT 19 % / input tax 19 %