

Akte | SBS Rewe Neo®

Hinweise Rewe Stammdaten



Wolters Kluwer

Version 3/2017



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1 Bilanzrahmen-Änderungen

1.1 Kontenrahmen 03

1.1.1 KR03/04 - Gewinnermittlung nach § 4 (3) EStG (Gültig ab 1.2017)

1.1.1.1 Dichten A + B Freiberufler und Freiberufler, mit Bilanzwerten

Positionsbezeichnung	Konten alt	Konten neu
Einnahmen aus freiberuflicher Tätigkeit	JVZ(1300:1309,1400:1449,1451:1477,1480:1487,1490:1497,1499,1593,1760:1766,9290),2400:2439,2732,8000:8519,8700:8799,8950:8958,9893:9894	JVZ(1300:1309,1400:1449,1451:1477,1480:1487,1490:1497,1499,1593,1760:1766,9290),2400:2439,2732,8000:8498,8500:8519,8700:8799,8950:8958,9893:9894
Sonstige Erlöse	JVZ(1542,9288),2764:2789,8520:8605,8607:8699	JVZ(1542,9288),2764:2789,8520:8602,8604:8605,8607:8699
Neutrale Erträge	JVZ(1520,1543,9287),2500:2503,2506:2589,2600:2681,2688:2709,2725:2729,2737,2740:2744,2746:2763,2792:2794,8606,8850:8899,8990:8994	JVZ(1520,1543,9287),2500:2503,2506:2589,2600:2681,2688:2709,2725:2729,2737,2740:2744,2746:2763,2792:2794,8603,8606,8850:8899,8990:8994
Fremdleistungen	3100:3199	3100:3169
Andere ergebniswirksame Konten	2440:2451,2495:2499,2590:2599,2682:2687,2710:2719,2250:2279,2730:2731,2735:2736,2738:2739,2745,2790:2791,2795:2889,2890:2895,4808,4820:4821,4823,4827:4829,4870:4871,4873:4890,8960:8989,8995:8999,2004:2007,2090:2099,2142:2148,2284,2289:2299,2347:2349,2385:2386,2504:2505,2734,3950:3969,4891:4899,4984,4990:4995,4156:4159	2440:2451,2495:2499,2590:2599,2682:2687,2710:2719,2250:2279,2730:2731,2735:2736,2738:2739,2745,2790:2791,2795:2889,2890:2895,3170:3199,4808,4820:4821,4823,4827:4829,4870:4871,4873:4890,8499,8960:8989,8995:8999,2004:2007,2090:2099,2142:2148,2284,2289:2299,2347:2349,2385:2386,2504:2505,2734,3950:3969,4891:4899,4984,4990:4995,4156:4159
Saldo der Statistischen Konten	9100:9140,9142:9145,9190:9286,9300:9399,9500:9799,9806:9809,9890:9892,9910:9919,9970:9998	9100:9140,9142:9145,9190:9286,9300:9399,9500:9799,9806:9809,9890:9891,9910:9919,9970:9998
Sonstige (z.B. Repräsentationskosten)	-(2104,2108,2200:2249,2308,4397:4399,4652,4655:4659,4662,4672)	-(2104,2108,2200:2249,2308,4397:4399,4652,4655:4659,4672)
Entfällt: Mitunternehmervergütungen	-(2128,4128:4128,4137,4148,4154,4168,4197,4219,4229,4948:4949,4959)	--
Gewinnzuschlag	-(9891:9892)	-(9891)
Entfällt: Kinderbetreuungskosten	(ohne)	--

Positionsbezeichnung	Konten alt	Konten neu
Auffangposten (Dichte A)	1:1299,1310:1369,1371:1399,1450,1478:1479,1488:1489,1498,1500:1509,1521:1527,1530:1541,1547,1549:1555,1560:1569,1582,1590:1592,1594:1599,1624,1660:1709,1730:1739,1746:1747,1792,1800:1999,3970:3989,7000:7999,9000:9009,9010:9099,9141,9145:9189,9291,9293:9299,9400:9499,9800:9889,9900:9909,9920:9969,9999,EB(1300:1309,1370:1309,1370,1400:1449,1451:1477,1480:1487,1490:1497,1499,1510:1520,1542:1546,1548,1593,1600:1623,1625:1659,1710:1727,1740:1745,1748:1756,1759,1760:1766,1780:1781,1788:1791,1793:1799,9292,9290)	1:1299,1310:1369,1371:1399,1450,1478:1479,1488:1489,1498,1500:1509,1521:1527,1530:1541,1547,1549:1555,1560:1569,1582,1590:1592,1594:1599,1624,1660:1709,1730:1739,1746:1747,1758,1792,1800:1999,3970:3989,7000:7999,9000:9009,9010:9099,9141,9145:9189,9291,9293:9299,9400:9499,9800:9889,9892,9900:9909,9920:9969,9999,EB(1300:1309,1370:1309,1370,1400:1449,1451:1477,1480:1487,1490:1497,1499,1510:1520,1542:1546,1548,1593,1600:1623,1625:1659,1710:1727,1740:1745,1748:1756,1759,1760:1766,1780:1781,1788:1791,1793:1799,9292,9290)
Neu im nachrichtlichen Teil (Überschrift) Mitunternehmervergütungen (beim steuerlichen Gewinn/Verlust berücksichtigt)		
Neu: Vergütungen für eine Tätigkeit im Dienst der Gesellschaft	-	4128,4137,4148,4154,4168,4197,4948:4949
Neu: Vergütungen für die Hingabe von Darlehen	-	2128
Neu: Vergütungen für die Überlassung von Wirtschaftsgütern	-	4219,4229,4959
Neu: (Summenzeile) Mitunternehmervergütungen gesamt		(Summe)
Forderungen und sonstige Vermögensgegenstände (Dichte B)	Soll(700:729,1310:1326,1350:1369,1371:1399,1450,1500:1509,1521:1527,1530:1541,1547,1549:1555,1590:1592,1594:1599,1624,1709,1560:1569,1792),Haben(996:999,1478:1479,1488:1489),9960,9965:9969	Soll(700:729,1310:1326,1350:1369,1371:1399,1450,1500:1509,1521:1527,1530:1541,1547,1549:1555,1590:1592,1594:1599,1624,1709,1560:1569,1758,1792),Haben(996:999,1478:1479,1488:1489),9960,9965:9969
Sonstige Verbindlichkeiten(Dichte B)	Haben(600:629,700:798,1310:1326,1360:1369,1371:1399,1450,1560:1569,1590:1592,1594:1596,1597:1599,1624,1660:1699,1700:1709,1730:1739,1746:1747,1792),799,9961,9964	Haben(600:629,700:798,1310:1326,1360:1369,1371:1399,1450,1560:1569,1590:1592,1594:1596,1597:1599,1624,1660:1699,1700:1709,1730:1739,1746:1747,1758,1792),799,9961,9964

Positionsbezeichnung	Konten alt	Konten neu
Sonstige Besitzposten (Dichte B)	Soll(1:9,43:49,800:859,600:629,730:798,930:979,990:999,1478:1479,1488:1489,1498,1582,1660:1708,1730:1739,1746:1747,9001:9007,9010:9099,9141,9145:9189,9291,9293:9299,9400:9499,9800:9805,9810:9889,9900:9909,9920:9959,9999),GrSoll(9000,9008,9009),EBSoll(1300:1309,1370,1400:1449,1451:1477,1480:1487,1490:1497,1499,1510:1520,1542:1546,1548,1593,1600:1623,1625:1659,1710:1727,1740:1745,1748:1757,1759,1760:1766,1780:1781,1788:1791,1793:1799,9292,9290)	Soll(1:9,43:49,800:859,600:629,730:798,930:979,990:999,1478:1479,1488:1489,1498,1582,1660:1708,1730:1739,1746:1747,9001:9007,9010:9099,9141,9145:9189,9291,9293:9299,9400:9499,9800:9805,9810:9889,9892,9900:9909,9920:9959,9999),GrSoll(9000,9008,9009),EBSoll(1300:1309,1370,1400:1449,1451:1477,1480:1487,1490:1497,1499,1510:1520,1542:1546,1548,1593,1600:1623,1625:1659,1710:1727,1740:1745,1748:1757,1759,1760:1766,1780:1781,1788:1791,1793:1799,9292,9290)
Sonstige Schuldposten (Dichte B)	Haben(1:509,520:599,800:859,980:989,992:995,1000:1099,1327:1359,1498,1500:1509,1521:1527,1530:1541,1547,1549:1555,1582,3970:3989,7000:7999,9001:9007,9010:9099,9141,9145:9189,9291,9293:9299,9400:9499,9800:9805,9810:9889,9900:9909,9920:9959,9999),GrHaben(9000,9008,9009),EBHaben(1300:1309,1370,1400:1449,1451:1477,1480:1487,1490:1497,1499,1510:1520,1542:1546,1548,1593,1600:1623,1625:1659,1710:1727,1740:1745,1748:1757,1759,1760:1766,1780:1781,1788:1791,1793:1799,9292,9290)	Haben(1:509,520:599,800:859,980:989,992:995,1000:1099,1327:1359,1498,1500:1509,1521:1527,1530:1541,1547,1549:1555,1582,3970:3989,7000:7999,9001:9007,9010:9099,9141,9145:9189,9291,9293:9299,9400:9499,9800:9805,9810:9889,9892,9900:9909,9920:9959,9999),GrHaben(9000,9008,9009),EBHaben(1300:1309,1370,1400:1449,1451:1477,1480:1487,1490:1497,1499,1510:1520,1542:1546,1548,1593,1600:1623,1625:1659,1710:1727,1740:1745,1748:1757,1759,1760:1766,1780:1781,1788:1791,1793:1799,9292,9290)

1.1.1.2 Dichten C + D Gewerbetreibende und Gewerbetreibende, mit Bilanzwerten

Positionsbezeichnung	Konten alt	Konten neu
Einnahmen	JVZ(1300:1309,1400:1449,1451:1477,1480:1487,1490:1497,1499,1593,1760:1766,9289:9290),2400:2439,2732,8000:8569,8580:8599,8610:8624,8700:8799,8950:8958,9893:9894	JVZ(1300:1309,1400:1449,1451:1477,1480:1487,1490:1497,1499,1593,1760:1766,9289:9290),2400:2439,2732,8000:8498,8500,8569,8580:8599,8610:8624,8700:8799,8950:8958,9893:9894
Sonstige Erlöse	JVZ(1542,9288),2764:2789,8570:8579,8600:8605,8607:8609,8625:8699	JVZ(1542,9288),2764:2789,8570:8579,8600:8602,8604:8605,8607:8609,8625:8699
Neutrale Erträge	JVZ(1520,1543,9287),2500:2503,2506:2589,2600:2681,2688:2709,2725:2729,2737,2740:2744,2746:2763,2792:2794,8606,8850:8899,8990:8994	JVZ(1520,1543,9287),2500:2503,2506:2589,2600:2681,2688:2709,2725:2729,2737,2740:2744,2746:2763,2792:2794,8603,8606,8850:8899,8990:8994
Fremdleistungen	3100:3199	3100:3169

Positionsbezeichnung	Konten alt	Konten neu
Andere ergebniswirksame Konten	2440:2451,2495:2499,2590:2599 ,2682:2687,2710:2719,2250:227 9,2730:2731,2735:2736,2738:27 39,2745,2790:2791,2795:2889,2 890:2895,4808,4820:4821,4823, 4827:4829,4870:4871,4873:4890 ,8960:8989,8995:8999,2004:200 7,2090:2099,2142:2148,2284,22 89:2299,2347:2349,2385:2386,2 504:2505,2734,3950:3969,4891: 4899,4984,4990:4995,4156:4159	2440:2451,2495:2499,2590:2599 ,2682:2687,2710:2719,2250:227 9,2730:2731,2735:2736,2738:27 39,2745,2790:2791,2795:2889,2 890:2895,3170:3199,4808,4820: 4821,4823,4827:4829,4870:4871 ,4873:4890,8499,8960:8989,899 5:8999,2004:2007,2090:2099,21 42:2148,2284,2289:2299,2347:2 349,2385:2386,2504:2505,2734, 3950:3969,4891:4899,4984,4990 :4995,4156:4159
Saldo der Statistischen Konten	9100:9140,9142:9145,9190:9286 ,9300:9399,9500:9799,9806:980 9,9890:9892,9910:9919,9970:99 98	9100:9140,9142:9145,9190:9286 ,9300:9399,9500:9799,9806:980 9,9890:9891,9910:9919,9970:99 98
Sonstige (z.B. Repräsentationskosten)	-(2104,2108,2200:2249,2308,43 97:4399,4652,4655:4659,4662,4 672)	-(2104,2108,2200:2249,2308,43 97:4399,4652,4655:4659,4672)
Entfällt: Mitunternehmervergütungen	-(2128,4128:4128,4137,4148,41 54,4168,4197,4219,4229,4948:4 949,4959)	--
Gewinnzuschlag	-(9891:9892)	-(9891)
Entfällt: Kinderbetreuungskosten	(ohne)	--
Auffangposten (Dichte C)	1:1299,1310:1369,1371:1399,14 50,1478:1479,1488:1489,1498,1 500:1509,1521:1527,1530:1541, 1547,1549:1555,1560:1569,1582 ,1590:1592,1594:1599,1624,166 0:1709,1730:1739,1746:1747,17 92,1800:1999,3970:3989,7000:7 999,9000:9009,9010:9099,9141, 9145:9189,9291,9293:9299,9400 :9499,9800:9889,9900:9909,992 0:9969,9999,EB(1300:1309,1370 ,1400:1449,1451:1477,1480:148 7,1490:1497,1499,1510:1520,15 42:1546,1548,1593,1600:1623,1 625:1659,1710:1727,1740:1745, 1748:1756,1759,1760:1766,1780 :1781,1788:1791,1793:1799,929 2,9290)	1:1299,1310:1369,1371:1399,14 50,1478:1479,1488:1489,1498,1 500:1509,1521:1527,1530:1541, 1547,1549:1555,1560:1569,1582 ,1590:1592,1594:1599,1624,166 0:1709,1730:1739,1746:1747,17 58,1792,1800:1999,3970:3989,7 000:7999,9000:9009,9010:9099, 9141,9145:9189,9291,9293:9299 ,9400:9499,9800:9889,9892,990 0:9909,9920:9969,9999,EB(1300 :1309,1370,1400:1449,1451:147 7,1480:1487,1490:1497,1499,15 10:1520,1542:1546,1548,1593,1 600:1623,1625:1659,1710:1727, 1740:1745,1748:1756,1759,1760 :1766,1780:1781,1788:1791,179 3:1799,9292,9290)
Neu im nachrichtlichen Teil (Überschrift) Mitunternehmervergütungen (beim steuerlichen Gewinn/Verlust berücksichtigt)		
Neu: Vergütungen für eine Tätigkeit im Dienst der Gesellschaft	-	4128,4137,4148,4154,4168,4197 ,4948:4949
Neu: Vergütungen für die Hingabe von Darlehen	-	2128
Neu:	-	

Positionsbezeichnung	Konten alt	Konten neu
Vergütungen für die Überlassung von Wirtschaftsgütern		4219,4229,4959
Neu: (Summenzeile) Mitunternehmervergütungen gesamt		(Summe)
Forderungen und sonstige Vermögensgegenstände (Dichte D)	Soll(700:729,1310:1326,1350:1369,1371:1399,1450,1500:1509,1521:1527,1530:1541,1547,1549:1555,1590:1592,1594:1599,1624,1709,1560:1569,1792),Haben(996:999,1478:1479,1488:1489),9960,9965:9969	Soll(700:729,1310:1326,1350:1369,1371:1399,1450,1500:1509,1521:1527,1530:1541,1547,1549:1555,1590:1592,1594:1599,1624,1709,1560:1569,1758,1792),Haben(996:999,1478:1479,1488:1489),9960,9965:9969
Sonstige Verbindlichkeiten(Dichte D)	Haben(600:629,700:798,1310:1326,1360:1369,1371:1399,1450,1560:1569,1590:1592,1594:1596,1597:1599,1624,1660:1699,1700:1709,1730:1739,1746:1747,1792),799,9961,9964	Haben(600:629,700:798,1310:1326,1360:1369,1371:1399,1450,1560:1569,1590:1592,1594:1596,1597:1599,1624,1660:1699,1700:1709,1730:1739,1746:1747,1758,1792),799,9961,9964
Sonstige Besitzposten (Dichte D)	Soll(1:9,43:49,800:859,600:629,730:798,930:979,990:999,1478:1479,1488:1489,1498,1582,1660:1708,1730:1739,1746:1747,9001:9007,9010:9099,9141,9145:9189,9291,9293:9299,9400:9499,9800:9805,9810:9889,9900:9909,9920:9959,9999),GrSoll(9000,9008,9009),EBSoll(1300:1309,1370,1400:1449,1451:1477,1480:1487,1490:1497,1499,1510:1520,1542:1546,1548,1593,1600:1623,1625:1659,1710:1727,1740:1745,1748:1757,1759,1760:1766,1780:1781,1788:1791,1793:1799,9292,9290)	Soll(1:9,43:49,800:859,600:629,730:798,930:979,990:999,1478:1479,1488:1489,1498,1582,1660:1708,1730:1739,1746:1747,9001:9007,9010:9099,9141,9145:9189,9291,9293:9299,9400:9499,9800:9805,9810:9889,9892,9900:9909,9920:9959,9999),GrSoll(9000,9008,9009),EBSoll(1300:1309,1370,1400:1449,1451:1477,1480:1487,1490:1497,1499,1510:1520,1542:1546,1548,1593,1600:1623,1625:1659,1710:1727,1740:1745,1748:1757,1759,1760:1766,1780:1781,1788:1791,1793:1799,9292,9290)
Sonstige Schuldposten (Dichte D)	Haben(1:509,520:599,800:859,980:989,992:995,1000:1099,1327:1359,1498,1500:1509,1521:1527,1530:1541,1547,1549:1555,1582,3970:3989,7000:7999,9001:9007,9010:9099,9141,9145:9189,9291,9293:9299,9400:9499,9800:9805,9810:9889,9900:9909,9920:9959,9999),GrHaben(9000,9008,9009),EBHaben(1300:1309,1370,1400:1449,1451:1477,1480:1487,1490:1497,1499,1510:1520,1542:1546,1548,1593,1600:1623,1625:1659,1710:1727,1740:1745,1748:1757,1759,1760:1766,1780:1781,1788:1791,1793:1799,9292,9290)	Haben(1:509,520:599,800:859,980:989,992:995,1000:1099,1327:1359,1498,1500:1509,1521:1527,1530:1541,1547,1549:1555,1582,3970:3989,7000:7999,9001:9007,9010:9099,9141,9145:9189,9291,9293:9299,9400:9499,9800:9805,9810:9889,9892,9900:9909,9920:9959,9999),GrHaben(9000,9008,9009),EBHaben(1300:1309,1370,1400:1449,1451:1477,1480:1487,1490:1497,1499,1510:1520,1542:1546,1548,1593,1600:1623,1625:1659,1710:1727,1740:1745,1748:1757,1759,1760:1766,1780:1781,1788:1791,1793:1799,9292,9290)

1.2 Kontenrahmen 04

1.2.1 KR03/04 - Gewinnermittlung nach § 4 (3) EStG (Gültig ab 1.2017)

1.2.1.1 Dichten A + B Freiberufler und Freiberufler, mit Bilanzwerten

Positionsbezeichnung	Konten alt	Konten neu
Einnahmen aus freiberuflicher Tätigkeit	JVZ(1200:1219,1221:1245,1250:1257,1259,1270:1275,1290:1295,1495:1497,3810:3816,9289:9290),4000:4509,4560:4569,4690:4698,4700:4799,4925:4926,6280:6289,6930:6959,9893:9894	JVZ(1200:1219,1221:1245,1250:1257,1259,1270:1275,1290:1295,1495:1497,3810:3816,9289:9290),4000:4498,4500:4509,4560:4569,4690:4698,4700:4799,4925:4926,6280:6289,6930:6959,9893:9894
Fremdleistungen	5900:5999	5900:5969
Andere ergebniswirksame Konten	4800:4819,4825:4829,4910:4919,4920:4922,4923,4930:4932,4933,4936,4939,5880:5889,6201:6204,6211:6219,6268:6269,6270:6275,6290:6299,6475:6484,6854,6875:6879,6910:6921,6923,6970:6989,7140:7189,7190:7191,7200:7207,7210:7260,7360:7389,7450:7451,7460:7499,7550:7553,7560:7599,7643:7649,7694:7699,7700:7899,6076:6079	4499,4800:4819,4825:4829,4910:4919,4920:4922,4923,4930:4932,4933,4936,4939,5880:5889,5970:5999,6201:6204,6211:6219,6268:6269,6270:6275,6290:6299,6475:6484,6854,6875:6879,6910:6921,6923,6970:6989,7140:7189,7190:7191,7200:7207,7210:7260,7360:7389,7450:7451,7460:7499,7550:7553,7560:7599,7643:7649,7694:7699,7700:7899,6076:6079
Saldo der Statistischen Konten	9100:9140,9142:9145,9190:9286,9300:9399,9500:9799,9806:9809,9890:9892,9910:9959,9970:9998	9100:9140,9142:9145,9190:9286,9300:9399,9500:9799,9806:9809,9890:9891,9910:9959,9970:9998
Sonstige (z.B. Repräsentationskosten)	-(6437:6439,6642,6645:6649,6652:6659,6672,6968,7304,7306,7600:7609,7630:7639)	-(6437:6439,6642,6645:6649,6672,6968,7304,7306,7600:7609,7630:7639)
Entfällt: Mitunternehmervergütungen	-(6028:6028,6038,6068,6074,6118:6119,6148,6314,6319,6823:6824,6834,7328)	--
Gewinnzuschlag	-(9891:9892)	-(9891)
Entfällt: Kinderbetreuungskosten	(ohne)	

Positionsbezeichnung	Konten alt	Konten neu
Auffangposten (Dichte A)	1:1179,1220,1246:1249,1258,1260:1269,1276:1279,1280:1289,1296:1375,1378:1395,1410:1419,1427:1430,1435,1450:1455,1460:1479,1482,1486:1494,1498:3249,3334,3350:3419,3450:3469,3500:3694,3700:3719,3760:3769,3900:3999,9000:9009,9010:9099,9141,9145:9189,9291,9293:9299,9400:9499,9800:9889,9960:9969,9999,EB(1180:1199,1200:1219,1221:1245,1250:1257,1259,1270:1275,1290:1295,1420:1426,1434,1440:1449,1456:1459,1485,1495:1497,3250:3299,3300:3333,3335:3349,3420:3449,3470:3499,3695:3699,3720:3729,3730:3759,3770:3797,3810:3816,3820:3831,3840:3850,3854:3899,9290,9292)	1:1179,1220,1246:1249,1258,1260:1269,1276:1279,1280:1289,1296:1375,1378:1395,1410:1419,1427:1430,1435,1450:1455,1460:1479,1482,1486:1494,1498:3249,3334,3350:3419,3450:3469,3500:3694,3700:3719,3760:3769,3900:3999,9000:9009,9010:9099,9141,9145:9189,9291,9293:9299,9400:9499,9800:9889,9960:9969,9,9892,9999,EB(1180:1199,1200:1219,1221:1245,1250:1257,1259,1270:1275,1290:1295,1420:1426,1434,1440:1449,1456:1459,1485,1495:1497,3250:3299,3300:3333,3335:3349,3420:3449,3470:3499,3695:3699,3720:3729,3730:3759,3770:3797,3810:3816,3820:3831,3840:3850,3854:3899,9290,9292)
Neu im nachrichtlichen Teil (Überschrift) Mitunternehmervergütungen (beim steuerlichen Gewinn/Verlust berücksichtigt)		
Neu: Vergütungen für eine Tätigkeit im Dienst der Gesellschaft		6028,6038,6068,6074,6118:6119,6148,6823:6824
Neu: Vergütungen für die Hingabe von Darlehen		7328
Neu: Vergütungen für die Überlassung von Wirtschaftsgütern		6314,6319,6834
Neu: (Summenzeile) Mitunternehmervergütungen gesamt		(Summe)
Sonstige Besitzposten (Dichte B)	Soll(1:89,95:99,143:149,1246:1249,1258,1276:1279,1296:1299,1482,2900:2969,2980:2999,3000:3149,3350:3399,3500:3598,3600:3619,3700:3719,3760:3769,3900:3999,9001:9007,9010:9099,9141,9145:9189,9291,9293:9299,9400:9499,9800:9805,9810:9889),GrSoll(9000,9008,9009,9999),EB Soll(1180:1199,1200:1219,1221:1245,1250:1257,1259,1270:1275,1290:1295,1420:1426,1434,1440:1449,1456:1459,1485,1495:1497,3250:3299,3300:3333,3335:3349,3420:3449,3470:3499,3695:3699,3720:3729,3730:3759,3770:3797,3810:3816,3820:3831,3840:3850,3854:3899,9290,9292)	Soll(1:89,95:99,143:149,1246:1249,1258,1276:1279,1296:1299,1482,2900:2969,2980:2999,3000:3149,3350:3399,3500:3598,3600:3619,3700:3719,3760:3769,3900:3999,9001:9007,9010:9099,9141,9145:9189,9291,9293:9299,9400:9499,9800:9805,9810:9889,9892,9999),GrSoll(9000,9008,9009),EBSoll(1180:1199,1200:1219,1221:1245,1250:1257,1259,1270:1275,1290:1295,1420:1426,1434,1440:1449,1456:1459,1485,1495:1497,3250:3299,3300:3333,3335:3349,3420:3449,3470:3499,3695:3699,3720:3729,3730:3759,3770:3797,3810:3816,3820:3831,3840:3850,3854:3899,9290,9292)

Positionsbezeichnung	Konten alt	Konten neu
Sonstige Schuldposten (Dichte B)	Haben(1:89,95:819,880:999,100 0:1179,1258,1300:1369,1375,13 78:1395,1427:1429,1435,1437:1 439,1450:1455,1482,1500:1699, 1900:1999,2900:2969,1298:1299 ,9001:9007,9010:9099,9141,914 5:9189,9291,9293:9299,9400:94 99,9800:9805,9810:9889,9999), GrHaben(9000,9008,9009),EBH aben(1180:1199,1200:1219,1221 :1245,1250:1257,1259,1270:127 5,1290:1295,1420:1426,1434,14 40:1449,1456:1459,1485,1495:1 497,3250:3299,3300:3333,3335: 3349,3420:3449,3470:3499,3695 :3699,3720:3729,3730:3759,377 0:3797,3810:3816,3820:3831,38 40:3850,3854:3899,9290,9292)	Haben(1:89,95:819,880:999,100 0:1179,1258,1300:1369,1375,13 78:1395,1427:1429,1435,1437:1 439,1450:1455,1482,1500:1699, 1900:1999,2900:2969,1298:1299 ,9001:9007,9010:9099,9141,914 5:9189,9291,9293:9299,9400:94 99,9800:9805,9810:9889,9892,9 999),GrHaben(9000,9008,9009), EBHaben(1180:1199,1200:1219, 1221:1245,1250:1257,1259,1270 :1275,1290:1295,1420:1426,143 4,1440:1449,1456:1459,1485,14 95:1497,3250:3299,3300:3333,3 335:3349,3420:3449,3470:3499, 3695:3699,3720:3729,3730:3759 ,3770:3797,3810:3816,3820:383 1,3840:3850,3854:3899,9290,92 92)

1.2.1.2 Dichten C + D Gewerbetreibende und Gewerbetreibende, mit Bilanzwerten

Positionsbezeichnung	Konten alt	Konten neu
Einnahmen	JVZ(1200:1219,1221:1245,1250: 1257,1259,1270:1275,1290:1295 ,1495:1497,3810:3816,9289:929 0),4000:4499,4500:4569,4580:45 99,4690:4698,4700:4799,4925:4 926,4940:4959,6280:6289,6930: 6959,9893:9894	JVZ(1200:1219,1221:1245,1250: 1257,1259,1270:1275,1290:1295 ,1495:1497,3810:3816,9289:929 0),4000:4498,4500:4569,4580:45 99,4690:4698,4700:4799,4925:4 926,4940:4959,6280:6289,6930: 6959,9893:9894
Fremdleistungen	5900:5999	5900:5969
Andere ergebniswirksame Konten	4800:4819,4825:4829,4910:4919 ,4920:4922,4923,4930:4932,493 3,4936,4939,5880:5889,6201:62 04,6211:6219,6268:6269,6270:6 275,6290:6299,6475:6484,6854, 6875:6879,6910:6921,6923,6970 :6989,7140:7189,7190:7191,720 0:7207,7210:7260,7360:7389,74 50:7451,7460:7499,7550:7553,7 560:7599,7643:7649,7694:7699, 7700:7899,6076:6079	4499,4800:4819,4825:4829,4910 :4919,4920:4922,4923,4930:493 2,4933,4936,4939,5880:5889,59 70:5999,6201:6204,6211:6219,6 268:6269,6270:6275,6290:6299, 6475:6484,6854,6875:6879,6910 :6921,6923,6970:6989,7140:718 9,7190:7191,7200:7207,7210:72 60,7360:7389,7450:7451,7460:7 499,7550:7553,7560:7599,7643: 7649,7694:7699,7700:7899,6076 :6079
Saldo der Statistischen Konten	9100:9140,9142:9145,9190:9286 ,9300:9399,9500:9799,9806:980 9,9890:9892,9910:9959,9970:99 98	9100:9140,9142:9145,9190:9286 ,9300:9399,9500:9799,9806:980 9,9890:9891,9910:9959,9970:99 98
Sonstige (z.B. Repräsentationskosten)	-(6437:6439,6642,6645:6649,66 52:6659,6672,6968,7304,7306,7 600:7609,7630:7639)	-(6437:6439,6642,6645:6649,66 72,6968,7304,7306,7600:7609,7 630:7639)
Entfällt: Mitunternehmervergütungen	-(6028:6028,6038,6068,6074,61 18:6119,6148,6314,6319,6823:6 824,6834,7328)	--
Gewinnzuschlag	-(9891:9892)	-(9891)
Entfällt: Kinderbetreuungskosten	(ohne)	

Positionsbezeichnung	Konten alt	Konten neu
Auffangposten (Dichte C)	1:1179,1220,1246:1249,1258,1260:1269,1276:1279,1280:1289,1296:1375,1378:1395,1410:1419,1427:1430,1435,1450:1455,1460:1479,1482,1486:1494,1498:3249,3334,3350:3419,3450:3469,3500:3694,3700:3719,3760:3769,3900:3999,9000:9009,9010:9099,9141,9145:9189,9291,9293:9299,9400:9499,9800:9889,9960:9969,9999,EB(1180:1199,1200:1219,1221:1245,1250:1257,1259,1270:1275,1290:1295,1420:1426,1434,1440:1449,1456:1459,1485,1495:1497,3250:3299,3300:3333,3335:3349,3420:3449,3470:3499,3695:3699,3720:3729,3730:3759,3770:3797,3810:3816,3820:3831,3840:3850,3854:3899,9290,9292)	1:1179,1220,1246:1249,1258,1260:1269,1276:1279,1280:1289,1296:1375,1378:1395,1410:1419,1427:1430,1435,1450:1455,1460:1479,1482,1486:1494,1498:3249,3334,3350:3419,3450:3469,3500:3694,3700:3719,3760:3769,3900:3999,9000:9009,9010:9099,9141,9145:9189,9291,9293:9299,9400:9499,9800:9889,9960:9969,9,9892,9999,EB(1180:1199,1200:1219,1221:1245,1250:1257,1259,1270:1275,1290:1295,1420:1426,1434,1440:1449,1456:1459,1485,1495:1497,3250:3299,3300:3333,3335:3349,3420:3449,3470:3499,3695:3699,3720:3729,3730:3759,3770:3797,3810:3816,3820:3831,3840:3850,3854:3899,9290,9292)
Neu im nachrichtlichen Teil (Überschrift) Mitunternehmervergütungen (beim steuerlichen Gewinn/Verlust berücksichtigt)		
Neu: Vergütungen für eine Tätigkeit im Dienst der Gesellschaft		6028,6038,6068,6074,6118:6119,6148,6823:6824
Neu: Vergütungen für die Hingabe von Darlehen		7328
Neu: Vergütungen für die Überlassung von Wirtschaftsgütern		6314,6319,6834
Neu: (Summenzeile) Mitunternehmervergütungen gesamt		(Summe)
Sonstige Besitzposten (Dichte D)	Soll(1:89,95:99,143:149,1246:1249,1258,1276:1279,1296:1299,1482,2900:2969,2980:2999,3000:3149,3350:3399,3500:3598,3600:3619,3700:3719,3760:3769,3900:3999,9001:9007,9010:9099,9141,9145:9189,9291,9293:9299,9400:9499,9800:9805,9810:9889),GrSoll(9000,9008,9009,9999),EB Soll(1180:1199,1200:1219,1221:1245,1250:1257,1259,1270:1275,1290:1295,1420:1426,1434,1440:1449,1456:1459,1485,1495:1497,3250:3299,3300:3333,3335:3349,3420:3449,3470:3499,3695:3699,3720:3729,3730:3759,3770:3797,3810:3816,3820:3831,3840:3850,3854:3899,9290,9292)	Soll(1:89,95:99,143:149,1246:1249,1258,1276:1279,1296:1299,1482,2900:2969,2980:2999,3000:3149,3350:3399,3500:3598,3600:3619,3700:3719,3760:3769,3900:3999,9001:9007,9010:9099,9141,9145:9189,9291,9293:9299,9400:9499,9800:9805,9810:9889,9892,9999),GrSoll(9000,9008,9009),EBSoll(1180:1199,1200:1219,1221:1245,1250:1257,1259,1270:1275,1290:1295,1420:1426,1434,1440:1449,1456:1459,1485,1495:1497,3250:3299,3300:3333,3335:3349,3420:3449,3470:3499,3695:3699,3720:3729,3730:3759,3770:3797,3810:3816,3820:3831,3840:3850,3854:3899,9290,9292)

Positionsbezeichnung	Konten alt	Konten neu
Sonstige Schuldposten (Dichte D)	Haben(1:89,95:819,880:999,100 0:1179,1258,1300:1369,1375,13 78:1395,1427:1429,1435,1437:1 439,1450:1455,1482,1500:1699, 1900:1999,2900:2969,1298:1299 ,9001:9007,9010:9099,9141,914 5:9189,9291,9293:9299,9400:94 99,9800:9805,9810:9889,9999), GrHaben(9000,9008,9009),EBH aben(1180:1199,1200:1219,1221 :1245,1250:1257,1259,1270:127 5,1290:1295,1420:1426,1434,14 40:1449,1456:1459,1485,1495:1 497,3250:3299,3300:3333,3335: 3349,3420:3449,3470:3499,3695 :3699,3720:3729,3730:3759,377 0:3797,3810:3816,3820:3831,38 40:3850,3854:3899,9290,9292)	Haben(1:89,95:819,880:999,100 0:1179,1258,1300:1369,1375,13 78:1395,1427:1429,1435,1437:1 439,1450:1455,1482,1500:1699, 1900:1999,2900:2969,1298:1299 ,9001:9007,9010:9099,9141,914 5:9189,9291,9293:9299,9400:94 99,9800:9805,9810:9889,9892,9 999),GrHaben(9000,9008,9009), EBHaben(1180:1199,1200:1219, 1221:1245,1250:1257,1259,1270 :1275,1290:1295,1420:1426,143 4,1440:1449,1456:1459,1485,14 95:1497,3250:3299,3300:3333,3 335:3349,3420:3449,3470:3499, 3695:3699,3720:3729,3730:3759 ,3770:3797,3810:3816,3820:383 1,3840:3850,3854:3899,9290,92 92)

1.3 KR570 - Hotel/Gaststätten (KR03)

1.3.1 KR570/571 - EÜR - Hotel/Gaststätten (Gültig ab 1.2017)

1.3.1.1 Dichten A + B Gewerbetreibende und Gewerbetreibende, mit Bilanzwerten

Positionsbezeichnung	Konten alt	Konten neu
Einnahmen	JVZ(130000:130999,140000:144 999,145100:147799,148000:148 799,149000:149799,149900:149 999,159300:159399,176000:176 699,928900:929099),240000:243 999,273200:273299,800000:856 999,858000:859999,861000:862 499,870000:879999,895000:895 899,989300:989499	JVZ(130000:130999,140000:144 999,145100:147799,148000:148 799,149000:149799,149900:149 999,159300:159399,176000:176 699,928900:929099),240000:243 999,273200:273299,800000:849 899,850000:856999,858000:859 999,861000:862499,870000:879 999,895000:895899,989300:989 499
Sonstige Erlöse	JVZ(154200:154299,928800:928 899),276400:278999,857000:857 999,860000:860599,860700:860 999,862500:869999	JVZ(154200:154299,928800:928 899),276400:278999,857000:857 999,860000:860299,860400:860 599,860700:860999,862500:869 999
Neutrale Erträge	JVZ(152000:152099,154300:154 399,928700:928799),250000:250 399,250600:258999,260000:268 199,268800:270999,272500:272 999,273700:273799,274000:274 499,274600:276399,279200:279 499,860600:860699,885000:889 999,899000:899499	JVZ(152000:152099,154300:154 399,928700:928799),250000:250 399,250600:258999,260000:268 199,268800:270999,272500:272 999,273700:273799,274000:274 499,274600:276399,279200:279 499,860300:860399,860600:860 699,885000:889999,899000:899 499
Fremdleistungen	310000:319999	310000:316999

Positionsbezeichnung	Konten alt	Konten neu
Andere ergebniswirksame Konten	244000:245199,249500:249999, 259000:259999,268200:268799, 271000:271999,225000:227999, 273000:273199,273500:273699, 273800:273999,274500:274599, 279000:279199,279500:288999, 289000:289599,480800:480899, 482000:482199,482300:482399, 482700:482999,486600:487199, 487300:489099,896000:898999, 899500:899999,200400:200799, 209000:209999,214200:214899, 228400:228499,228900:229999, 234700:234999,238500:238699, 250400:250599,273400:273499, 395000:396999,415600:415999, 489100:489999,498400:498499, 499000:499599,248000:248999	244000:245199,249500:249999, 259000:259999,268200:268799, 271000:271999,225000:227999, 273000:273199,273500:273699, 273800:273999,274500:274599, 279000:279199,279500:288999, 289000:289599,480800:480899, 482000:482199,482300:482399, 482700:482999,486600:487199, 487300:489099,896000:898999, 899500:899999,200400:200799, 209000:209999,214200:214899, 228400:228499,228900:229999, 234700:234999,238500:238699, 250400:250599,273400:273499, 317000:319999,395000:396999, 415600:415999,489100:489999, 498400:498499,499000:499599, 248000:248999,849900:849999
Saldo der Statistischen Konten	910100:914099,914200:914599, 919000,928699,930000:939999, 950000:979999,980600:980999, 989000:989299,991000:991999, 997000:999899	910100:914099,914200:914599, 919000,928699,930000:939999, 950000:979999,980600:980999, 989000:989199,991000:991999, 997000:999899
Sonstige (z.B. Repräsentationskosten)	-(210400:210499,210800:21089 9,220000:224999,230800:23089 9,439700:439999,465200:46529 9,465500:465999,466200:46629 9,467200:467299)	-(210400:210499,210800:21089 9,220000:224999,230800:23089 9,439700:439999,465200:46529 9,465500:465999,467200:46729 9)
Gewinnzuschlag	-(Soll(989100:989299))	-(Soll(989100:989199))
Entfällt: Mitunternehmervergütungen	-(212800:212899,412800:41289 9,413700:413799,414800:41489 9,415400:415499,416800:41689 9,419700:419799,421900:42199 9,422900:422999,494800:49499 9,495900:495999)	

Positionsbezeichnung	Konten alt	Konten neu
Auffangposten (Dichte A)	1:129999,131000:136999,13710 0:139999,145000:145099,14780 0:147999,148800:148999,14980 0:149899,150000:150999,15210 0:152799,153000:154199,15470 0:154799,154900:155599,15600 0:156999,158200:158299,15900 0:159299,159400:159999,16240 0:162499,166000:170999,17300 0:173999,174600:174799,17580 0:175899,179200:179299,18000 0:199999,397000:398999,70000 0:799999,900000:909999,91410 0:914199,914600:918999,92910 0:929199,929300:929999,94000 0:949999,980000:980599,98100 0:988999,990000:990999,99200 0:996999,999999,EB(130000:13 0999,137000:137099,140000:14 4999,145100:147799,148000:14 8799,149000:149799,149900:14 9999,151000:152099,154200:15 4699,159300:159399,160000:16 2399,162500:165999,171000:17 2499,174000:174599,174800:17 5699,175900:175999,176000:17 6699,178000:178199,178800:17 9199,179300:179999,929200:92 9299,929000:929099)	1:129999,131000:136999,13710 0:139999,145000:145099,14780 0:147999,148800:148999,14980 0:149899,150000:150999,15210 0:152799,153000:154199,15470 0:154799,154900:155599,15600 0:156999,158200:158299,15900 0:159299,159400:159999,16240 0:162499,166000:170999,17300 0:173999,174600:174799,17580 0:175899,179200:179299,18000 0:199999,397000:398999,70000 0:799999,900000:909999,91410 0:914199,914600:918999,92910 0:929199,929300:929999,94000 0:949999,980000:980599,98100 0:988999,989200:989299,99000 0:990999,992000:996999,99999 9,EB(130000:130999,137000:13 7099,140000:144999,145100:14 7799,148000:148799,149000:14 9799,149900:149999,151000:15 2099,154200:154699,159300:15 9399,160000:162399,162500:16 5999,171000:172499,174000:17 4599,174800:175699,175900:17 5999,176000:176699,178000:17 8199,178800:179199,179300:17 9999,929200:929299,929000:92 9099)
Neu im nachrichtlichen Teil (Überschrift) Mitunternehmervergütungen (beim steuerlichen Gewinn/Verlust berücksichtigt)		
Neu: Vergütungen für eine Tätigkeit im Dienst der Gesellschaft		412800:412899,413700:413799, 414800:414899,415400:415499, 416800:416899,419700:419799, 494800:494999
Neu: Vergütungen für die Hingabe von Darlehen		212800:212899
Neu: Vergütungen für die Überlassung von Wirtschaftsgütern		421900:421999,422900:422999, 495900:495999
Neu: (Summenzeile) Mitunternehmervergütungen gesamt		

Positionsbezeichnung	Konten alt	Konten neu
Sonstige Besitzposten (Dichte B)	Soll(1:900,80000:85999,60000:62999,73000:79899,93000:97999,99000:99999,147800:147999,148800:148999,149800:149899,158200:158299,166000:170899,173000:173999,174600:174799,900100:900799,901000:909999,914100:914199,914600:918999,929100:929199,929300:929999,940000:949999,980000:980599,981000:988999,990000:990999,992000:995999,999999),Soll(175800:175899),GrSoll(900000:900099,900800:900899,900900:900999),EBSoll(130000:130999,137000:137099,140000:144999,145100:147799,148000:148799,149000:149799,149900:149999,151000:152099,154200:154699,159300:159399,160000:162399,162500:165999,171000:172499,172900:172999,174000:174599,174800:175799,175900:175999,176000:176699,178000:178199,178800:179199,179300:179999,929200:929299,929000:929099)	Soll(1:900,80000:85999,60000:62999,73000:79899,93000:97999,99000:99999,147800:147999,148800:148999,149800:149899,158200:158299,166000:170899,173000:173999,174600:174799,900100:900799,901000:909999,914100:914199,914600:918999,929100:929199,929300:929999,940000:949999,980000:980599,981000:988999, 989200:989299 ,990000:990999,992000:995999,999999),Soll(175800:175899),GrSoll(900000:900099,900800:900899,900900:900999),EBSoll(130000:130999,137000:137099,140000:144999,145100:147799,148000:148799,149000:149799,149900:149999,151000:152099,154200:154699,159300:159399,160000:162399,162500:165999,171000:172499,172900:172999,174000:174599,174800:175799,175900:175999,176000:176699,178000:178199,178800:179199,179300:179999,929200:929299,929000:929099)
Sonstige Schuldposten (Dichte B)	Haben(1:50899,52000:59999,80000:85999,98000:98999,99200:99599,100000:109999,132700:135999,149800:149899,150000:150999,152100:152799,153000:154199,154700:154799,154900:155599,158200:158299,397000:398999,700000:799999,900100:900799,901000:909999,914100:914199,914600:918999,929100:929199,929300:929999,940000:949999,980000:980599,981000:988999,990000:990999,992000:995999,999999),Haben(175800:175899),GrHaben(900000:900099,900800:900899,900900:900999),EBHaben(130000:130999,137000:137099,140000:144999,145100:147799,148000:148799,149000:149799,149900:149999,151000:152099,154200:154699,159300:159399,160000:162399,162500:165999,171000:172499,172900:172999,174000:174599,174800:175799,175900:175999,176000:176699,178000:178199,178800:179199,179300:179999,929000:929099,929200:929299)	Haben(1:50899,52000:59999,80000:85999,98000:98999,99200:99599,100000:109999,132700:135999,149800:149899,150000:150999,152100:152799,153000:154199,154700:154799,154900:155599,158200:158299,397000:398999,700000:799999,900100:900799,901000:909999,914100:914199,914600:918999,929100:929199,929300:929999,940000:949999,980000:980599,981000:988999, 989200:989299 ,990000:990999,992000:995999,999999),Haben(175800:175899),GrHaben(900000:900099,900800:900899,900900:900999),EBHaben(130000:130999,137000:137099,140000:144999,145100:147799,148000:148799,149000:149799,149900:149999,151000:152099,154200:154699,159300:159399,160000:162399,162500:165999,171000:172499,172900:172999,174000:174599,174800:175799,175900:175999,176000:176699,178000:178199,178800:179199,179300:179999,929000:929099,929200:929299)

1.4 KR571 - Hotel/Gaststätten (KR04)

1.4.1 KR570/571 - EÜR - Hotel/Gaststätten (Gültig ab 1.2017)

1.4.1.1 Dichten A + B Gewerbetreibende und Gewerbetreibende, mit Bilanzwerten

Positionsbezeichnung	Konten alt	Konten neu
Einnahmen	JVZ(120000:121999,122100:124599,125000:125799,125900:125999,127000:127599,129000:129599,149500:149799,381000:381699,928900:929099),400000:456999,458000:459999,469000:469899,470000:479999,492500:492699,494000:495999,628000:628999,693000:695999,989300:989499	JVZ(120000:121999,122100:124599,125000:125799,125900:125999,127000:127599,129000:129599,149500:149799,381000:381699,928900:929099),400000:449899,450000:456999,458000:459999,469000:469899,470000:479999,492500:492699,494000:495999,628000:628999,693000:695999,989300:989499
Fremdleistungen	590000:599999	590000:596999
Andere ergebniswirksame Konten	480000:481999,482500:482999,491000:492399,493000:493399,493600:493699,493900:493999,588000:588999,607600:607999,620100:620499,621100:621999,626800:627999,629000:629999,647500:648499,685400:685499,687500:687999,691000:692199,692300:692399,697000:698999,714000:719199,720000:720799,721000:726099,736000:738999,745000:745199,746000:749999,755000:755399,756000:759999,764300:764999,769400:769999,770000:789999	449900:449999,480000:481999,482500:482999,491000:492399,493000:493399,493600:493699,493900:493999,588000:588999,597000:599999,607600:607999,620100:620499,621100:621999,626800:627999,629000:629999,647500:648499,685400:685499,687500:687999,691000:692199,692300:692399,697000:698999,714000:719199,720000:720799,721000:726099,736000:738999,745000:745199,746000:749999,755000:755399,756000:759999,764300:764999,769400:769999,770000:789999
Saldo der Statistischen Konten	910100:914099,914200:914599,919000:928699,930000:939999,950000:979999,980600:980999,989000:989299,991000:995999,997000:999899	910100:914099,914200:914599,919000:928699,930000:939999,950000:979999,980600:980999,989000:989199,991000:995999,997000:999899
Sonstige (z.B. Repräsentationskosten)	-(643700:643999,664200:664299,664500:664999,665200:665999,667200:667299,696800:696899,730400:730499,730600:730699,760000:760999,763000:763999)	-(643700:643999,664200:664299,664500:664999,667200:667299,696800:696899,730400:730499,730600:730699,760000:760999,763000:763999)
Gewinnzuschlag	-(Soll(989100:989299))	-(Soll(989100:989199))
Entfällt: Mitunternehmervergütungen	-(602800:602899,603800:603899,606800:606899,607400:607499,611800:611999,614800:614899,631400:631499,631900:631999,682300:682499,683400:683499,732800:732899)	--

Positionsbezeichnung	Konten alt	Konten neu
Auffangposten (Dichte A)	1:8999,9500:117999,122000:122099,124600:124999,125800:125899,126000:126999,127600:128999,129600:129999,130000:137599,137800:139599,141000:141999,142700:142999,145000:145599,146000:147999,148200:148299,148600:149499,149800:249999,290000:324999,333400:333499,335000:341999,345000:346999,350000:359999,360000:369499,370000:371999,376000:376999,390000:399999,900000:909999,914100:914199,914600:918999,929100:929199,929300:929999,940000:949999,980000:980599,981000:988999,996000:996999,999999,EB(118000:121999,122100:124599,125000:125799,125900:125999,127000:127599,129000:129599,142000:142699,144000:144999,145600:145999,148500:148599,149500:149799,325000:329999,330000:333399,333500:334999,342000:344999,347000:349999,369500:369999,372000:372999,373000:375999,377000:379799,381000:381699,382000:383199,384000:385099,385400:386499,929000:929099,929200:929299)	1:8999,9500:117999,122000:122099,124600:124999,125800:125899,126000:126999,127600:128999,129600:129999,130000:137599,137800:139599,141000:141999,142700:142999,145000:145599,146000:147999,148200:148299,148600:149499,149800:249999,290000:324999,333400:333499,335000:341999,345000:346999,350000:359999,360000:369499,370000:371999,376000:376999,390000:399999,900000:909999,914100:914199,914600:918999,929100:929199,929300:929999,940000:949999,980000:980599,981000:988999,989200:989299,996000:996999,999999,EB(118000:121999,122100:124599,125000:125799,125900:125999,127000:127599,129000:129599,142000:142699,144000:144999,145600:145999,148500:148599,149500:149799,325000:329999,330000:333399,333500:334999,342000:344999,347000:349999,369500:369999,372000:372999,373000:375999,377000:379799,381000:381699,382000:383199,384000:385099,385400:386499,929000:929099,929200:929299)
Neu im nachrichtlichen Teil (Überschrift) Mitunternehmervergütungen (beim steuerlichen Gewinn/Verlust berücksichtigt)		
Neu: Vergütungen für eine Tätigkeit im Dienst der Gesellschaft		602800:602899,603800:603899,606800:606899,607400:607499,611800:611999,614800:614899,682300:682499
Neu: Vergütungen für die Hingabe von Darlehen		732800:732899
Neu: Vergütungen für die Überlassung von Wirtschaftsgütern		631400:631499,631900:631999,683400:683499
Neu: (Summenzeile) Mitunternehmervergütungen gesamt		

Positionsbezeichnung	Konten alt	Konten neu
Sonstige Besitzposten (Dichte B)	Soll(1:8999,9500:9999,124600:1 24999,125800:125899,127600:1 27999,129600:129999,148200:1 48299,290000:296999,298000:2 99999,300000:314999,335000:3 39999,350000:359899,360000:3 61999,370000:371999,376000:3 76999,390000:399999,900100:9 00799,901000:909999,914100:9 14199,914600:918999,929100:9 29199,929300:929999,940000:9 49999,980000:980599,981000,9 88999),GrSoll(900000:900099,9 00800:900899,900900:900999,9 99999),EBSoll(118000:119999,1 20000:121999,122100:124599,1 25000:125799,125900:125999,1 27000:127599,129000:129599,1 42000:142699,144000:144999,1 45600:145999,148500:148599,1 49500:149799,325000:329999,3 30000:333399,333500:334999,3 42000:344999,347000:349999,3 69500:369999,372000:372999,3 73000:375999,377000:379799,3 81000:381699,382000:383199,3 84000:385099,385400:386499,9 29000:929099,929200:929299)	Soll(1:8999,9500:9999,124600:1 24999,125800:125899,127600:1 27999,129600:129999,148200:1 48299,290000:296999,298000:2 99999,300000:314999,335000:3 39999,350000:359899,360000:3 61999,370000:371999,376000:3 76999,390000:399999,900100:9 00799,901000:909999,914100:9 14199,914600:918999,929100:9 29199,929300:929999,940000:9 49999,980000:980599,981000,9 88999),GrSoll(900000:900099,9 00800:900899,900900:900999,9 99999, 989200:989299),EBSoll(1 18000:119999,120000:121999,1 22100:124599,125000:125799,1 25900:125999,127000:127599,1 29000:129599,142000:142699,1 44000:144999,145600:145999,1 48500:148599,149500:149799,3 25000:329999,330000:333399,3 33500:334999,342000:344999,3 47000:349999,369500:369999,3 72000:372999,373000:375999,3 77000:379799,381000:381699,3 82000:383199,384000:385099,3 85400:386499,929000:929099,9 29200:929299)
Sonstige Schuldposten (Dichte B)	Haben(1:8999,9500:81999,8800 0:99999,100000:117999,125800: 125899,130000:136999,137500: 137599,137800:139599,142700: 142999,143500:143599,143700: 143999,145000:145599,148200: 148299,150000:169999,190000: 199999,290000:296999,129800: 129999,900100:900799,901000: 909999,914100:914199,914600: 918999,929100:929199,929300: 929999,940000:949999,980000: 988999,980599,981000,999999), Haben(395000:395999),GrHabe n(900000:900099,900800:90089 9,900900:900999),EBHaben(118 000:119999,120000:121999,122 100:124599,125000:125799,125 900:125999,127000:127599,129 000:129599,142000:142699,144 000:144999,145600:145999,148 500:148599,149500:149799,325 000:329999,330000:333399,333 500:334999,342000:344999,347 000:349999,369500:369999,372 000:372999,373000:375999,377 000:379799,381000:381699,382 000:383199,384000:385099,385 400:386499,929000:929099,929 200:929299)	Haben(1:8999,9500:81999,8800 0:99999,100000:117999,125800: 125899,130000:136999,137500: 137599,137800:139599,142700: 142999,143500:143599,143700: 143999,145000:145599,148200: 148299,150000:169999,190000: 199999,290000:296999,129800: 129999,900100:900799,901000: 909999,914100:914199,914600: 918999,929100:929199,929300: 929999,940000:949999,980000: 988999,980599,981000, 989200: 989299 ,999999),Haben(395000: 395999),GrHaben(900000:90009 9,900800:900899,900900:90099 9),EBHaben(118000:119999,120 000:121999,122100:124599,125 000:125799,125900:125999,127 000:127599,129000:129599,142 000:142699,144000:144999,145 600:145999,148500:148599,149 500:149799,325000:329999,330 000:333399,333500:334999,342 000:344999,347000:349999,369 500:369999,372000:372999,373 000:375999,377000:379799,381 000:381699,382000:383199,384 000:385099,385400:386499,929 000:929099,929200:929299)

1.5 Kontenrahmen KR580 - Zahnärzte (KR03)

1.5.1 KR58x - EÜR - Zahnärzte/Ärzte (Gültig ab 1.2017)

1.5.1.1 Dichte A.Freiberufler

Positionsbezeichnung	Konten alt	Konten neu
Einnahmen aus freiberuflicher Tätigkeit	JVZ(130000:130999,140000:144999,145100:147799,148000:148799,149000:149799,149900:149999,159300:159399,176000:176699,928900:929099),240000:243999,273200:273299,800000:851999,870000:879999,895000:895899,989300:989499	JVZ(130000:130999,140000:144999,145100:147799,148000:148799,149000:149799,149900:149999,159300:159399,176000:176699,928900:929099),240000:243999,273200:273299,800000:849899,850000:851999,870000:879999,895000:895899,989300:989499
Sonstige Erlöse	JVZ(154200:154299,928800:928899),276400:278999,852000:860599,860700:869999	JVZ(154200:154299,928800:928899),276400:278999,852000:860299,860400:860599,860700:869999
Neutrale Erträge	JVZ(152000:152099,154300:154399,928700:928799),250000:250399,250600:258999,260000:268199,268800:270999,272500:272999,273700:273799,274000:274499,274600:276399,279200:279499,860600:860699,885000:889999,899000:899499	JVZ(152000:152099,154300:154399,928700:928799),250000:250399,250600:258999,260000:268199,268800:270999,272500:272999,273700:273799,274000:274499,274600:276399,279200:279499,860300:860399,860600:860699,885000:889999,899000:899499
Fremdleistungen	310000:319999	310000:316999
Saldo der Statistischen Konten	910100:914099,914200:914599,919000:928699,930000:939999,950000:979999,980600:980999,989000:989299,991000:991999,997000:999899	910100:914099,914200:914599,919000:928699,930000:939999,950000:979999,980600:980999,989000:989199,991000:991999,997000:999899
Sonstige (z.B. Repräsentationskosten)	-(210400:210499,210800:210899,220000:224999,230800:230899,439700:439999,465200:465299,465500:465999,466200:466299,467200:467299)	-(210400:210499,210800:210899,220000:224999,230800:230899,439700:439999,465200:465299,465500:465999,467200:467299)
Gewinnzuschlag	-Soll(989100:989299)	-Soll(989100:989199)
Entfällt: Mitunternehmervergütungen	-(212800:212899,412800:412899,413700:413799,414800:414899,415400:415499,416800:416899,419700:419799,421900:421999,422900:422999,494800:494999,495900:495999)	--

Positionsbezeichnung	Konten alt	Konten neu
Auffangposten	1:129999,131000:136999,13710 0:139999,145000:145099,14780 0:147999,148800:148999,14980 0:149899,150000:150999,15190 0:151999,152100:152799,15300 0:154199,154700:154799,15490 0:155599,156000:156999,15820 0:158299,159000:159299,15940 0:159999,162400:162499,16600 0:170999,173000:173999,17460 0:174799,175800:175899,17920 0:179299,179600:179699,18000 0:199999,200400:200799,20900 0:209999,214200:214899,22500 0:227999,228300:228499,22890 0:229999,234700:234999,23850 0:238699,244000:248999,24950 0:249999,250400:250599,25900 0:259999,268200:268799,27100 0:271999,273000:273199,27340 0:273699,273800:273999,27450 0:274599,279000:279199,27950 0:289999,395000:398999,41560 0:415999,480800:480899,48200 0:482199,482300:482399,48270 0:482999,486600:487199,48730 0:489999,498400:498499,49900 0:499599,700000:799999,89600 0:898999,899500:910099,91410 0:914199,914600:918999,92910 0:929199,929300:929999,94000 0:949999,980000:980599,98100 0:988999,992000:996999,99999 9,EB(130000:130999,137000:13 7099,140000:144999,145100:14 7799,148000:148799,149000:14 9799,149900:149999,151000:15 1899,152000:152099,154200:15 4699,154800:154899,159300:15 9399,160000:162399,162500:16 5999,171000:172499,172500:17 2799,172800:172999,174000:17 4599,174800:175499,175500:17 5799,175900:176699,178000:17 8199,178800:179199,179300:17 9399,179500:179599,179700:17 9999,929000:929099,928700:92 8999,929200:929299)	1:129999,131000:136999,13710 0:139999,145000:145099,14780 0:147999,148800:148999,14980 0:149899,150000:150999,15190 0:151999,152100:152799,15300 0:154199,154700:154799,15490 0:155599,156000:156999,15820 0:158299,159000:159299,15940 0:159999,162400:162499,16600 0:170999,173000:173999,17460 0:174799,175800:175899,17920 0:179299,179600:179699,18000 0:199999,200400:200799,20900 0:209999,214200:214899,22500 0:227999,228300:228499,22890 0:229999,234700:234999,23850 0:238699,244000:248999,24950 0:249999,250400:250599,25900 0:259999,268200:268799,27100 0:271999,273000:273199,27340 0:273699,273800:273999,27450 0:274599,279000:279199,27950 0:289999,317000:319999,39500 0:398999,415600:415999,48080 0:480899,482000:482199,48230 0:482399,482700:482999,48660 0:487199,487300:489999,49840 0:498499,499000:499599,70000 0:799999,849900:849999,89600 0:898999,899500:910099,91410 0:914199,914600:918999,92910 0:929199,929300:929999,94000 0:949999,980000:980599,98100 0:988999,989200:989299,99200 0:996999,999999,EB(130000:13 0999,137000:137099,140000:14 4999,145100:147799,148000:14 8799,149000:149799,149900:14 9999,151000:151899,152000:15 2099,154200:154699,154800:15 4899,159300:159399,160000:16 2399,162500:165999,171000:17 2499,172500:172799,172800:17 2999,174000:174599,174800:17 5499,175500:175799,175900:17 6699,178000:178199,178800:17 9199,179300:179399,179500:17 9599,179700:179999,929000:92 9099,928700:928999,929200:92 9299)
Neu im nachrichtlichen Teil (Überschrift) Mitunternehmervergütungen (beim steuerlichen Gewinn/Verlust berücksichtigt)		
Neu: Vergütungen für eine Tätigkeit im Dienst der Gesellschaft	-	412800:412899,413700:413799, 414800:414899,415400:415499, 416800:416899,419700:419799, 494800:494999
Neu:	-	

Positionsbezeichnung	Konten alt	Konten neu
Vergütungen für die Hingabe von Darlehen		212800:212899
Neu: Vergütungen für die Überlassung von Wirtschaftsgütern	-	421900:421999,422900:422999, 495900:495999
Neu: (Summenzeile) Mitunternehmervergütungen gesamt		(Summe)

1.6 Kontenrahmen KR581 - Zahnärzte (KR04)

1.6.1 KR58x - EÜR - Zahnärzte/Ärzte (Gültig ab 1.2017)

1.6.1.1 Dichte A.Freiberufler

Positionsbezeichnung	Konten alt	Konten neu
Einnahmen aus freiberuflicher Tätigkeit	JVZ(120000:121999,122100:124599,125000:125799,125900:125999,127000:127599,129000:129599,149500:149799,381000:381699,928900:929099),400000:450999,456000:456999,469000:469899,470000:479999,492500:492699,628000:628999,693000:695999,989300:989499	JVZ(120000:121999,122100:124599,125000:125799,125900:125999,127000:127599,129000:129599,149500:149799,381000:381699,928900:929099),400000:449899,450000:450999,456000:456999,469000:469899,470000:479999,492500:492699,628000:628999,693000:695999,989300:989499
Fremdleistungen	590000:599999	590000:596999
Saldo der Statistischen Konten	910100:914099,914200:914599,919000:928699,930000:939999,950000:979999,980600:980999,989000:989299,991000:995999,997000:999899	910100:914099,914200:914599,919000:928699,930000:939999,950000:979999,980600:980999,989000:989199,991000:995999,997000:999899
Sonstige (z.B. Repräsentationskosten)	-(643700:643999,664200:664299,664500:664999,665200:665999,667200:667299,696800:696899,730400:730499,730600:730699,760000:760999,763000:763999)	-(643700:643999,664200:664299,664500:664999,667200:667299,696800:696899,730400:730499,730600:730699,760000:760999,763000:763999)
Gewinnzuschlag	-Soll(989100:989299)	-Soll(989100:989199)
Entfällt: Mitunternehmervergütungen	-(602800:602899,603800:603899,606800:606899,607400:607499,611800:611999,614800:614899,631400:631499,631900:631999,682300:682499,683400:683499,732800:732899)	--

Positionsbezeichnung	Konten alt	Konten neu
Auffangposten	1:117999,122000:122099,12460 0:124999,125800:125899,12600 0:126999,127600:128999,12960 0:136899,137000:137599,13780 0:139599,141000:141999,14270 0:143099,143500:143599,14500 0:145599,146000:147999,14820 0:148299,148600:149499,14980 0:324999,333400:333499,33500 0:341999,345000:346999,35000 0:369499,370000:371999,37600 0:376999,378600:378999,39000 0:399999,480000:481999,48250 0:482999,491000:492499,49300 0:493399,493600:493699,49390 0:493999,588000:589999,60760 0:607999,620100:620499,62110 0:621999,626800:627999,62900 0:629999,647500:648499,68540 0:685499,687500:687999,69100 0:692199,692300:692399,69700 0:698999,714000:719199,72000 0:720799,721000:729999,73600 0:738999,745000:745199,74600 0:749999,755000:755399,75600 0:759999,764300:764999,76940 0:779999,900000:910099,91410 0:914199,914600:918999,92910 0:929199,929300:929999,94000 0:949999,980000:980599,98100 0:988999,996000:996999,99999 9,EB(118000:121999,122100:12 4599,125000:125799,125900:12 5999,127000:127599,129000:12 9599,142000:142699,143400:14 3499,144000:144999,145600:14 5999,148500:148599,149500:14 9799,325000:329999,330000:33 3399,333500:334999,342000:34 4999,347000:349999,369500:36 9999,372000:372999,373000:37 5999,377000:379999,381000:38 1699,382000:383199,384000:38 5099,385400:386499,386500:38 9999,929000:929099,929200:92 9299)	1:117999,122000:122099,12460 0:124999,125800:125899,12600 0:126999,127600:128999,12960 0:136899,137000:137599,13780 0:139599,141000:141999,14270 0:143099,143500:143599,14500 0:145599,146000:147999,14820 0:148299,148600:149499,14980 0:324999,333400:333499,33500 0:341999,345000:346999,35000 0:369499,370000:371999,37600 0:376999,378600:378999,39000 0:399999,449900:449999,48000 0:481999,482500:482999,49100 0:492499,493000:493399,49360 0:493699,493900:493999,58800 0:589999,597000:599999,60760 0:607999,620100:620499,62110 0:621999,626800:627999,62900 0:629999,647500:648499,68540 0:685499,687500:687999,69100 0:692199,692300:692399,69700 0:698999,714000:719199,72000 0:720799,721000:729999,73600 0:738999,745000:745199,74600 0:738999,745000:745199,74600 0:749999,755000:755399,75600 0:749999,755000:755399,75600 0:759999,764300:764999,76940 0:779999,900000:910099,91410 0:914199,914600:918999,92910 0:929199,929300:929999,94000 0:949999,980000:980599,98100 0:988999,989200:989299,99600 0:996999,999999,EB(118000:12 1999,122100:124599,125000:12 5799,125900:125999,127000:12 7599,129000:129599,142000:14 2699,143400:143499,144000:14 4999,145600:145999,148500:14 8599,149500:149799,325000:32 9999,330000:333399,333500:33 4999,342000:344999,347000:34 9999,369500:369999,372000:37 2999,373000:375999,377000:37 9999,381000:381699,382000:38 3199,384000:385099,385400:38 6499,386500:389999,929000:92 9099,929200:929299)
Neu im nachrichtlichen Teil (Überschrift) Mitunternehmervergütungen (beim steuerlichen Gewinn/Verlust berücksichtigt)		
Neu: Vergütungen für eine Tätigkeit im Dienst der Gesellschaft		602800:602899,603800:603899, 606800:606899,607400:607499, 611800:611999,614800:614899, 682300:682499
Neu: Vergütungen für die Hingabe von Darlehen		732800:732899

Positionsbezeichnung	Konten alt	Konten neu
Neu: Vergütungen für die Überlassung von Wirtschaftsgütern		631400:631499,631900:631999, 683400:683499
Neu: (Summenzeile) Mitunternehmervergütungen gesamt		

1.7 Kontenrahmen KR585 - Ärzte (KR03)

1.7.1 KR58x - EÜR - Zahnärzte/Ärzte (Gültig ab 1.2017)

1.7.1.1 Dichte A.Freiberufler

Positionsbezeichnung	Konten alt	Konten neu
Einnahmen aus freiberuflicher Tätigkeit	JVZ(130000:130999,140000:144999,145100:147799,148000:148799,149000:149799,149900:149999,159300:159399,176000:176699,928900:929099),240000:243999,273200:273299,800000:851999,870000:879999,895000:895899,989300:989499	JVZ(130000:130999,140000:144999,145100:147799,148000:148799,149000:149799,149900:149999,159300:159399,176000:176699,928900:929099),240000:243999,273200:273299,800000:849899,850000:851999,870000:879999,895000:895899,989300:989499
Sonstige Erlöse	JVZ(154200:154299,928800:928899),276400:278999,852000:860599,860700:869999	JVZ(154200:154299,928800:928899),276400:278999,852000:860299,860400:860599,860700:869999
Neutrale Erträge	JVZ(152000:152099,154300:154399,928700:928799),250000:250399,250600:258999,260000:268199,268800:270999,272500:272999,273700:273799,274000:274499,274600:276399,279200:279499,860600:860699,885000:889999,899000:899499	JVZ(152000:152099,154300:154399,928700:928799),250000:250399,250600:258999,260000:268199,268800:270999,272500:272999,273700:273799,274000:274499,274600:276399,279200:279499,860300:860399,860600:860699,885000:889999,899000:899499
Fremdleistungen	310000:319999	310000:316999
Saldo der Statistischen Konten	910100:914099,914200:914599,919000:928699,930000:939999,950000:979999,980600:980999,989000:989299,991000:991999,997000:999899	910100:914099,914200:914599,919000:928699,930000:939999,950000:979999,980600:980999,989000:989199,991000:991999,997000:999899
Sonstige (z.B. Repräsentationskosten)	-(210400:210499,210800:210899,220000:224999,230800:230899,439700:439999,465200:465299,465500:465999,466200:466299,467200:467299)	-(210400:210499,210800:210899,220000:224999,230800:230899,439700:439999,465200:465299,465500:465999,467200:467299)
Gewinnzuschlag	-Soll(989100:989299)	-Soll(989100:989199)

Positionsbezeichnung	Konten alt	Konten neu
Entfällt: Mitunternehmervergütungen	-(212800:212899,412800:412899,413700:413799,414800:414899,415400:415499,416800:416899,419700:419799,421900:421999,422900:422999,494800:494999,495900:495999)	-
Auffangposten	1:129999,131000:136999,137100:139999,145000:145099,147800:147999,148800:148999,149800:149899,150000:150999,151900:151999,152100:152799,153000:154199,154700:154799,154900:155599,156000:156999,158200:158299,159000:159299,159400:159999,162400:162499,166000:170999,173000:173999,174600:174799,175800:175899,179200:179299,179600:179699,180000:199999,200400:200799,209000:209999,214200:214899,225000:227999,228300:228499,228900:229999,234700:234999,238500:238699,244000:248999,249500:249999,250400:250599,259000:259999,268200:268799,271000:271999,273000:273199,273400:273699,273800:273999,274500:274599,279000:279199,279500:289999,395000:398999,415600:415999,480800:480899,482000:482199,482300:482399,482700:482999,486600:487199,487300:489999,498400:498499,499000:499599,700000:799999,896000:898999,899500:910099,914100:914199,914600:918999,929100:929199,929300:929999,940000:949999,980000:980599,981000:988999,992000:996999,999999,EB(130000:130999,137000:137099,140000:144999,145100:147799,148000:148799,149000:149799,149900:149999,151000:151899,152000:152099,154200:154699,154800:154899,159300:159399,160000:162399,162500:165999,171000:172499,172500:172399,172800:172999,174000:174599,174800:175499,175500:175799,175900:176699,178000:178199,178800:179199,179300:179399,179500:179599,179700:179999,929000:929099,928700:928999,929200:929299)	1:129999,131000:136999,137100:139999,145000:145099,147800:147999,148800:148999,149800:149899,150000:150999,151900:151999,152100:152799,153000:154199,154700:154799,154900:155599,156000:156999,158200:158299,159000:159299,159400:159999,162400:162499,166000:170999,173000:173999,174600:174799,175800:175899,179200:179299,179600:179699,180000:199999,200400:200799,209000:209999,214200:214899,225000:227999,228300:228499,228900:229999,234700:234999,238500:238699,244000:248999,249500:249999,250400:250599,259000:259999,268200:268799,271000:271999,273000:273199,273400:273699,273800:273999,274500:274599,279000:279199,279500:289999,317000:319999,395000:398999,415600:415999,480800:480899,482000:482199,482300:482399,482700:482999,486600:487199,487300:489999,498400:498499,499000:499599,700000:799999,849900:849999,896000:898999,899500:910099,914100:914199,914600:918999,929100:929199,929300:929999,940000:949999,980000:980599,981000:988999,989200:989299,992000:996999,999999,EB(130000:137099,140000:144999,145100:147799,148000:148799,149000:149799,149900:149999,151000:151899,152000:152099,154200:154699,154800:154899,159300:159399,160000:162399,162500:165999,171000:172499,172500:172399,172800:172999,174000:174599,174800:175499,175500:175799,175900:176699,178000:178199,178800:179199,179300:179399,179500:179599,179700:179999,929000:929099,928700:928999,929200:929299)
Neu im nachrichtlichen Teil (Überschrift) Mitunternehmervergütungen (beim steuerlichen Gewinn/Verlust berücksichtigt)		

Positionsbezeichnung	Konten alt	Konten neu
Neu: Vergütungen für eine Tätigkeit im Dienst der Gesellschaft	-	412800:412899,413700:413799, 414800:414899,415400:415499, 416800:416899,419700:419799, 494800:494999
Neu: Vergütungen für die Hingabe von Darlehen	-	212800:212899
Neu: Vergütungen für die Überlassung von Wirtschaftsgütern	-	421900:421999,422900:422999, 495900:495999
Neu: (Summenzeile) Mitunternehmervergütungen gesamt		(Summe)

1.8 Kontenrahmen KR586 - Ärzte (KR04)

1.8.1 KR58x - EÜR - Zahnärzte/Ärzte (Gültig ab 1.2017)

1.8.1.1 Dichte A.Freiberufler

Positionsbezeichnung	Konten alt	Konten neu
Einnahmen aus freiberuflicher Tätigkeit	JVZ(120000:121999,122100:124599,125000:125799,125900:125999,127000:127599,129000:129599,149500:149799,381000:381699,928900:929099),400000:450999,456000:456999,469000:469899,470000:479999,492500:492699,628000:628999,693000:695999,989300:989499	JVZ(120000:121999,122100:124599,125000:125799,125900:125999,127000:127599,129000:129599,149500:149799,381000:381699,928900:929099),400000:449899,450000:450999,456000:456899,469000:469899,470000:479999,492500:492699,628000:628999,693000:695999,989300:989499
Fremdleistungen	590000:599999	590000:596999
Saldo der Statistischen Konten	910100:914099,914200:914599,919000:928699,930000:939999,950000:979999,980600:980999,989000:989299,991000:995999,997000:999899	910100:914099,914200:914599,919000:928699,930000:939999,950000:979999,980600:980999,989000:989199,991000:995999,997000:999899
Sonstige (z.B. Repräsentationskosten)	-(643700:643999,664200:664299,664500:664999,665200:665999,667200:667299,696800:696899,730400:730499,730600:730699,760000:760999,763000:763999)	-(643700:643999,664200:664299,664500:664999,667200:667299,696800:696899,730400:730499,730600:730699,760000:760999,763000:763999)
Gewinnzuschlag	-Soll(989100:989299)	-Soll(989100:989199)
Entfällt: Mitunternehmervergütungen	-(602800:602899,603800:603899,606800:606899,607400:607499,611800:611999,614800:614899,631400:631499,631900:631999,682300:682499,683400:683499,732800:732899)	--

Positionsbezeichnung	Konten alt	Konten neu
Auffangposten	1:117999,122000:122099,12460 0:124999,125800:125899,12600 0:126999,127600:128999,12960 0:136899,137000:137599,13780 0:139599,141000:141999,14270 0:143099,143500:143599,14500 0:145599,146000:147999,14820 0:148299,148600:149499,14980 0:324999,333400:333499,33500 0:341999,345000:346999,35000 0:369499,370000:371999,37600 0:376999,378600:378999,39000 0:399999,480000:481999,48250 0:482999,491000:492499,49300 0:493399,493600:493699,49390 0:493999,588000:589999,60760 0:607999,620100:620499,62110 0:621999,626800:627999,62900 0:629999,647500:648499,68540 0:685499,687500:687999,69100 0:692199,692300:692399,69700 0:698999,714000:719199,72000 0:720799,721000:729999,73600 0:738999,745000:745199,74600 0:749999,755000:755399,75600 0:759999,764300:764999,76940 0:779999,900000:910099,91410 0:914199,914600:918999,92910 0:929199,929300:929999,94000 0:949999,980000:980599,98100 0:988999,996000:996999,99999 9,EB(118000:121999,122100:12 4599,125000:125799,125900:12 5999,127000:127599,129000:12 9599,142000:142699,143400:14 3499,144000:144999,145600:14 5999,148500:148599,149500:14 9799,325000:329999,330000:33 3399,333500:334999,342000:34 4999,347000:349999,369500:36 9999,372000:372999,373000:37 5999,377000:379999,381000:38 1699,382000:383199,384000:38 5099,385400:386499,386500:38 9999,929000:929099,929200:92 9299)	1:117999,122000:122099,12460 0:124999,125800:125899,12600 0:126999,127600:128999,12960 0:136899,137000:137599,13780 0:139599,141000:141999,14270 0:143099,143500:143599,14500 0:145599,146000:147999,14820 0:148299,148600:149499,14980 0:324999,333400:333499,33500 0:341999,345000:346999,35000 0:369499,370000:371999,37600 0:376999,378600:378999,39000 0:399999,449900:449999,48000 0:481999,482500:482999,49100 0:492499,493000:493399,49360 0:493699,493900:493999,58800 0:589999,597000:599999,60760 0:607999,620100:620499,62110 0:621999,626800:627999,62900 0:629999,647500:648499,68540 0:685499,687500:687999,69100 0:692199,692300:692399,69700 0:692199,692300:692399,69700 0:698999,714000:719199,72000 0:720799,721000:729999,73600 0:738999,745000:745199,74600 0:738999,745000:745199,74600 0:749999,755000:755399,75600 0:749999,755000:755399,75600 0:759999,764300:764999,76940 0:759999,764300:764999,76940 0:779999,900000:910099,91410 0:914199,914600:918999,92910 0:914199,914600:918999,92910 0:929199,929300:929999,94000 0:929199,929300:929999,94000 0:949999,980000:980599,98100 0:949999,980000:980599,98100 0:988999,989200:989299,99600 0:996999,999999,EB(118000:12 1999,122100:124599,125000:12 5799,125900:125999,127000:12 7599,129000:129599,142000:14 2699,143400:143499,144000:14 4999,145600:145999,148500:14 8599,149500:149799,325000:32 9999,330000:333399,333500:33 4999,342000:344999,347000:34 9999,369500:369999,372000:37 2999,373000:375999,377000:37 9999,381000:381699,382000:38 3199,384000:385099,385400:38 6499,386500:389999,929000:92 9099,929200:929299)
Neu im nachrichtlichen Teil (Überschrift) Mitunternehmervergütungen (beim steuerlichen Gewinn/Verlust berücksichtigt)		
Neu: Vergütungen für eine Tätigkeit im Dienst der Gesellschaft		602800:602899,603800:603899, 606800:606899,607400:607499, 611800:611999,614800:614899, 682300:682499
Neu: Vergütungen für die Hingabe von Darlehen		732800:732899
Neu:		

Positionsbezeichnung	Konten alt	Konten neu
Vergütungen für die Überlassung von Wirtschaftsgütern		631400:631499,631900:631999, 683400:683499
Neu: (Summenzeile) Mitunternehmervergütungen gesamt		