

Taxpayer's name		Business ID	
		Accounting period (ddmmyyyy-ddmmyyyy)	

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I Itemization of the reserves included in the balance sheet			
		€	c
1 Operational reserve	871		
2 Replacement reserve	872		
3 Loan loss provision	873		
4 Guarantee provision	874		
5 Residential property reserve	877		
6 Mandatory reserves (Chpt. 5, § 14 Acc. Act)	881		
7 Other reserves	865		

II Itemization of revaluations			
		€	c
1 Increases in value with P/L effect	866		
2 Taxable portion	867		
3 Reductions in value with P/L effect	868		
4 Tax-deductible portion	869		

III Itemization of depreciation for purposes of tax relief			
A Boosted depreciation of investment in underdeveloped regions			
		€	c
Total high depreciation	846		

B Boosted depreciation of investment in industrial assets *)			
		€	c
Additions during the tax year, machinery and equipment	891		
Depreciation of machinery and equipment	893		
Additions during the tax year, buildings and structures	895		
Depreciation of buildings and structures	897		

*) Act on Accelerated Depreciation in 2013 to 2016 of Productive Investments.

IV Itemization of depreciation (including tax-relief depreciation itemized in III)			
A Moveable non-current assets (§ 30 and § 31, Business Tax Act)			
		€	c
1 Undepreciated balance at beginning of the tax year	800		
2 Additions	801		
Retirements			
3 Sales proceeds and insurance indemnities	802		
4 Covered by replacement reserve	803		
5 Depreciation permitted by tax laws (Business Tax Act)	804		
6 Additional depreciation (§ 32) and tax-relief depreciation	805		
7 Undepreciated balance at end of tax year	806		
8 Amount of planned depreciation with P/L effect	807		
9 Increase in difference between book and planned depreciation	847		
10 Decrease in difference between book and planned depreciation	848		
11 Difference book/plan (if difference is negative, write minus sign)	849		

B Buildings, such as retail outlets, factories (§ 34.2, subsection 1, Business Tax Act)			
		€	c
1 Undepreciated acquisition cost at beginning of tax year	808		
2 Additions	809		
Retirements			
3 Acquisition cost (undepreciated, tax) (§ 41, Business Tax Act)	810		
4 Covered by replacement reserve	811		
5 Depreciation permitted by tax laws (7%)	812		
6 Additional depreciation (§ 40) and tax-relief depreciation	813		
7 Undepreciated acquisition cost at end of tax year	814		
8 Amount of planned depreciation with P/L effect	815		
9 Increase in difference between book and planned depreciation	850		
10 Decrease in difference between book and planned depreciation	851		
11 Difference book/plan (if difference is negative, write minus sign)	852		

Complete Form 12A to explain any depreciation permitted by tax laws but not effected (unused tax depreciation). Do NOT include any unused tax depreciation in lines 10 and 11 because they are designed for reporting the differences between book depreciation and planned depreciation.

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C Buildings, e.g. office, residential property (§ 34.2, subsection 2, Business Tax Act)			
		€	c
1 Undepreciated balance at beginning of tax year	816		
2 Additions	817		
Retirements			
3 Acquisition cost (undepreciated, tax) (§ 41, Business Tax Act)	818		
4 Covered by replacement reserve	819		
5 Depreciation permitted by tax laws (4 %)	820		
6 Additional depreciation (§ 40) and tax-relief depreciation	821		
7 Undepreciated balance at end of tax year	822		
8 Amount of planned depreciation with P/L effect	823		
9 Increase in difference between book and planned depreciation	853		
10 Decrease in difference between book and planned depreciation	854		
11 Difference book/plan (if difference is negative, write minus sign)	855		

E Other depreciation, e.g. computer software and patents (§ 33, subsection 2, § 33a, § 36-39, Business Tax Act)			
		€	c
1 Undepreciated balance at beginning of tax year	832		
2 Additions	833		
Retirements			
3 Acquisition cost (undepreciated, tax) (§ 41, Business Tax Act)	834		
4 Covered by replacement reserve	835		
5 Depreciation permitted by tax laws (Business Tax Act)	836		
6 Additional depreciation (§ 40) and tax-relief depreciation	837		
7 Undepreciated balance at end of tax year	838		
8 Amount of planned depreciation with P/L effect	839		
9 Increase in difference between book and planned depreciation	859		
10 Decrease in difference between book and planned depreciation	860		
11 Difference book/plan (if difference is negative, write minus sign)	861		

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D Buildings and constructions, e.g. tanks for fuel (§ 34.2, subsection 3-5, Business Tax Act)			
		€	c
1 Undepreciated balance at beginning of tax year	824		
2 Additions	825		
Retirements			
3 Acquisition cost (undepreciated, tax) (§ 41, Business Tax Act)	826		
4 Covered by replacement reserve	827		
5 Depreciation permitted by tax laws (Business Tax Act)	828		
6 Additional depreciation (§ 40) and tax-relief depreciation	829		
7 Undepreciated balance at end of tax year	830		
8 Amount of planned depreciation with P/L effect	831		
9 Increase in difference between book and planned depreciation	856		
10 Decrease in difference between book and planned depreciation	857		
11 Difference book/plan (if difference is negative, write minus sign)	858		

F Capitalized expenditure (§ 24 and § 25, Business Tax Act)			
		€	c
1 Undepreciated balance at beginning of tax year	840		
2 Additions	841		
5 Depreciation permitted by tax laws (Business Tax Act)	842		
7 Undepreciated balance at end of tax year	844		
8 Amount of planned depreciation with P/L effect	845		
9 Increase in difference between book and planned depreciation	862		
10 Decrease in difference between book and planned depreciation	863		
11 Difference book/plan (if difference is negative, write minus sign)	864		

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