



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

2 Depreciation expenses itemized (Also itemize any tax-relief depreciation here, and also in "III Boosted depreciation" on page 2.)

Always complete Form 12A to report the depreciation expense that is left unused for tax purposes.
Do NOT include such unused expenses in line 10 and line 11 below.

A Moveable non-current assets (§ 30 and § 31, Business Tax Act)				B Buildings e.g. a retail space, factory (§ 34.2, subsection 1, Business Tax Act)			
		€	c			€	c
1 Undepreciated balance at beginning of the tax year	800			1 Undepreciated acquisition cost at beginning of tax year	808		
2 Additions	801			2 Additions	809		
Retirements				Retirements			
3 Sales proceeds and insurance indemnities	802			3 Acquisition cost (undepreciated, tax) (§ 41, Business Tax Act)	810		
4 Covered by replacement reserve	803			4 Covered by replacement reserve	811		
5 Depreciation permitted by tax laws (Business Tax Act)	804			5 Depreciation permitted by tax laws (7 %)	812		
6 Additional depreciation (§ 32) and tax-relief depreciation	805			6 Additional depreciation (§ 40) and tax-relief depreciation	813		
7 Undepreciated balance at end of tax year	806			7 Undepreciated acquisition cost at end of tax year	814		
8 Amount of planned depreciation with P/L effect	807			8 Amount of planned depreciation with P/L effect	815		
9 Increase in difference between book and planned depreciation	847			9 Increase in difference between book and planned depreciation	850		
10 Decrease in difference between book and planned depreciation	848			10 Decrease in difference between book and planned depreciation	851		
11 Difference book/plan (if difference is negative, write minus sign)	849			11 Difference book/plan (if difference is negative, write minus sign)	852		

C Buildings e.g. an office, house, other residential properties (§ 34.2, subsection 2, Business Tax Act)				D Buildings and constructions, e.g. tanks for fuel (§ 34.2, subsection 3–5, Business Tax Act)			
1 Undepreciated balance at beginning of tax year	816			1 Undepreciated balance at beginning of tax year	824		
2 Additions	817			2 Additions	825		
Retirements				Retirements			
3 Acquisition cost (undepreciated, tax) (§ 41, Business Tax Act)	818			3 Acquisition cost (undepreciated, tax) (§ 41, Business Tax Act)	826		
4 Covered by replacement reserve	819			4 Covered by replacement reserve	827		
5 Depreciation permitted by tax laws (4 %)	820			5 Depreciation permitted by tax laws (Business Tax Act)	828		
6 Additional depreciation (§ 40) and tax-relief depreciation	821			6 Additional depreciation (§ 40) and tax-relief depreciation	829		
7 Undepreciated balance at end of tax year	822			7 Undepreciated balance at end of tax year	830		
8 Amount of planned depreciation with P/L effect	823			8 Amount of planned depreciation with P/L effect	831		
9 Increase in difference between book and planned depreciation	853			9 Increase in difference between book and planned depreciation	856		
10 Decrease in difference between book and planned depreciation	854			10 Decrease in difference between book and planned depreciation	857		
11 Difference book/plan (if difference is negative, write minus sign)	855			11 Difference book/plan (if difference is negative, write minus sign)	858		

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Taxpayer's name	Business ID

E Other depreciation, e.g. computer softwares 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		

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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I Itemization of the reserves included in the balance sheet			
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		

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

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II Itemization of revaluations			
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		