



62 ITEMIZATION OF RESERVES, REVALUATIONS, AND DEPRECIATION OF FIXED ASSETS 2018

This form is for reporting company reserves, revaluations, and depreciation expenses on depreciable fixed assets.

Taxpayer's name		Business ID	
		Accounting period (ddmmyyyy – ddmmyyyy)	
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Depreciation expenses itemized Always complete Form 12A to report the depreciation expenses that are left unused for tax purposes. Do not include the unused expenses in the amounts you enter on lines 10 and 11 below.

A Moveable non-current assets (§ 30 and § 31, Business Tax Act)		
	€	c
1 Undepreciated balance at beginning of the tax year		
2 Additions		
Retirements		
3 Sales proceeds and insurance indemnities		
4 Covered by replacement reserve		
5 Depreciation permitted by tax laws (Business Tax Act)		
6 Additional depreciation (§ 32)		
7 Remaining undepreciated balance at end of tax year		
8 Amount of planned depreciation with P/L effect		
9 Increase in difference between book and planned depreciation		
10 Decrease in difference between book and planned depreciation		
11 Difference book/plan (if difference is negative, write minus sign)		

B Buildings e.g. a retail space, factory (§ 34.2, subsection 1, Business Tax Act)		
	€	c
1 Undepreciated acquisition cost at beginning of tax year		
2 Additions		
Retirements		
3 Acquisition cost (undepreciated, tax) (§ 41, Business Tax Act)		
4 Covered by replacement reserve		
5 Depreciation permitted by tax laws (7%)		
6 Additional depreciation (§ 40)		
7 Remaining undepreciated balance at end of tax year		
8 Amount of planned depreciation with P/L effect		
9 Increase in difference between book and planned depreciation		
10 Decrease in difference between book and planned depreciation		
11 Difference book/plan (if difference is negative, write minus sign)		

C Buildings e.g. an office, house, other residential properties (§ 34.2, subsection 2, Business Tax Act)		
	€	c
1 Undepreciated acquisition cost at beginning of tax year		
2 Additions		
Retirements		
3 Acquisition cost (undepreciated, tax) (§ 41, Business Tax Act)		
4 Covered by replacement reserve		
5 Depreciation permitted by tax laws (4%)		
6 Additional depreciation (§ 40)		
7 Remaining undepreciated balance at end of tax year		
8 Amount of planned depreciation with P/L effect		
9 Increase in difference between book and planned depreciation		
10 Decrease in difference between book and planned depreciation		
11 Difference book/plan (if difference is negative, write minus sign)		

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



Taxpayer's name	Business ID

E Other depreciation, e.g. computer Software and patents (§ 27c, § 33, subsection 2, § 33a, § 36–39, Business Tax Act)		
	€	c
1 Undepreciated acquisition cost at beginning of tax year		
2 Additions		
Retirements		
3 Acquisition cost (undepreciated, tax) (§ 41, Business Tax Act)		
4 Covered by replacement reserve		
5 Depreciation permitted by tax laws (Business Tax Act)		
6 Additional depreciation (§ 40)		
7 Remaining undepreciated balance at end of tax year		
8 Amount of planned depreciation with P/L effect		
9 Increase in difference between book and planned depreciation		
10 Decrease in difference between book and planned depreciation		
11 Difference book/plan (if difference is negative, write minus sign)		

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

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

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

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