

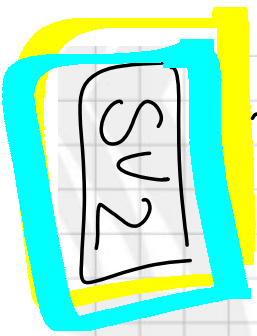
Bilanzgewinn

- EÜR außer Gewinnverzug
+ RL

1.800.000 €
- 250.000 €
+ 190.000 €

= \hat{J}_i

1.650.000 €



	HR	STR
2012	SGA AN SONST. EKST. SGA AN BANK	SGA AN BANK
2013	SGA AN SONST. EKST. SGA AN BANK	SGA AN BANK

- 280.000 €

§ 8 III 2 KStR

2 8.5 I 1 KStR

$$VGA = (9,09 - 9,04) \cdot 3.000 = 150 \text{ €}$$

+ 150 €

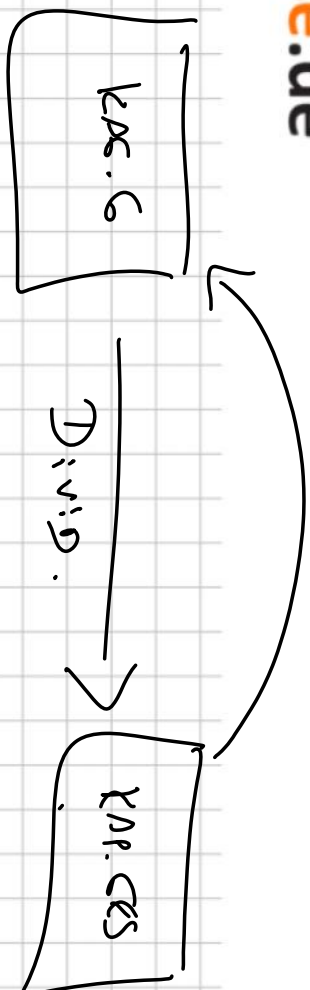
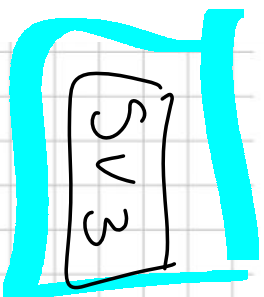
140.000 €

7.200 €

+ 120.000 €

SVS

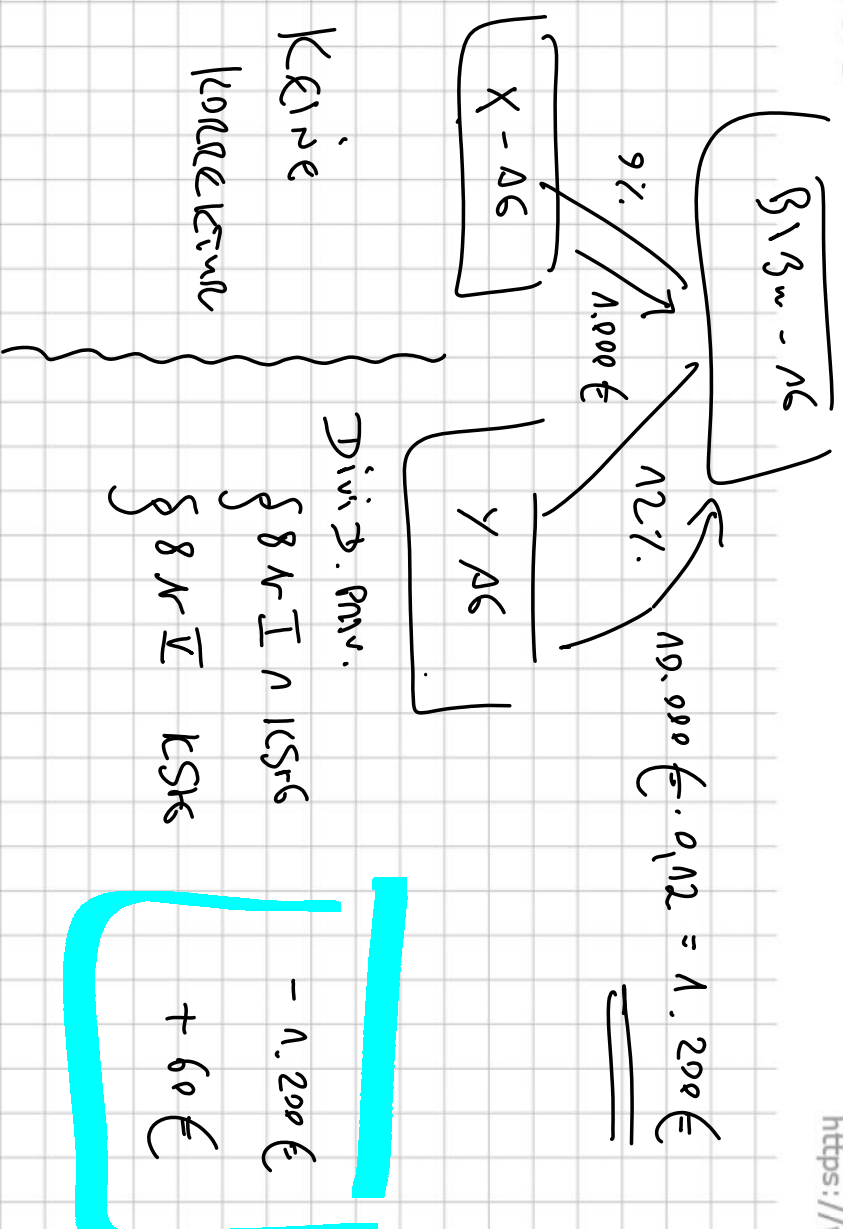
$$\begin{aligned} & \text{§ 10 IV 2 KStG} \\ & \parallel \\ & \text{§ 4 V KStG} \end{aligned}$$



Divid. privilegiert
 § 8 Nr. I KStG



volle Besteuerung.
 § 8 Nr. IV KStG



Keine
Kontokorrent

Divid. Pmw.
§ 8 Nr I n KStG
§ 8 Nr V KStG