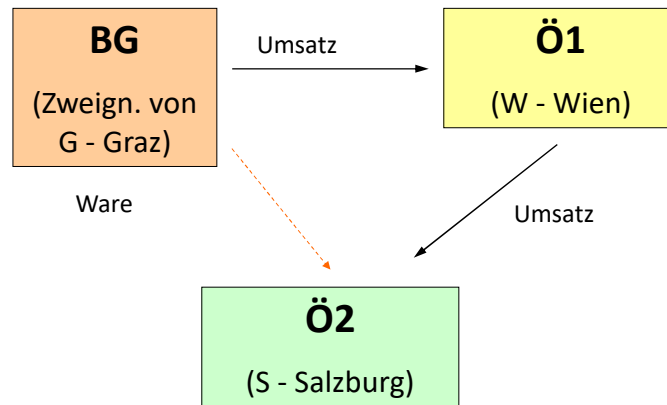
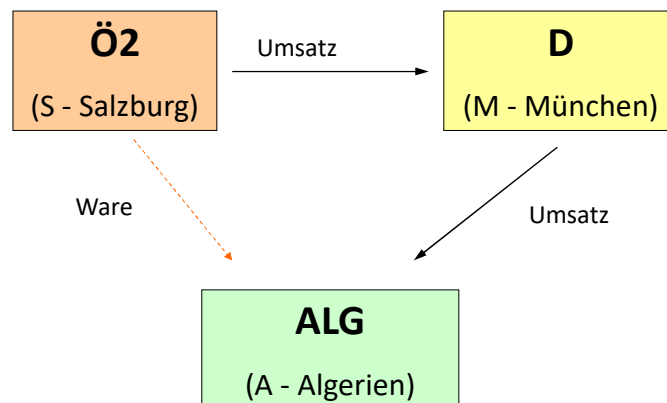


Beispiel 2 - Turbinen



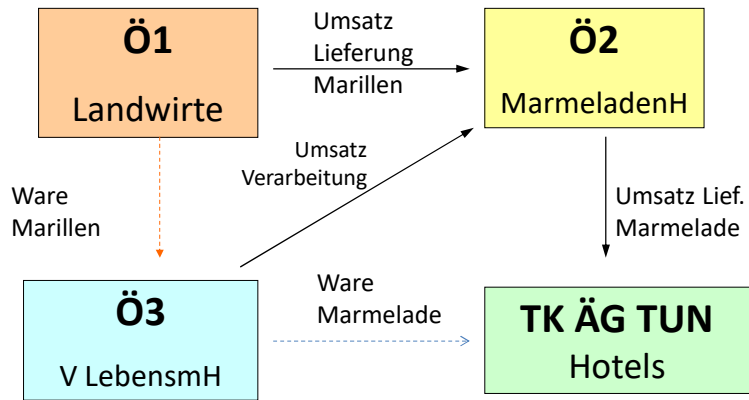
1

Beispiel 2 - Maschinen



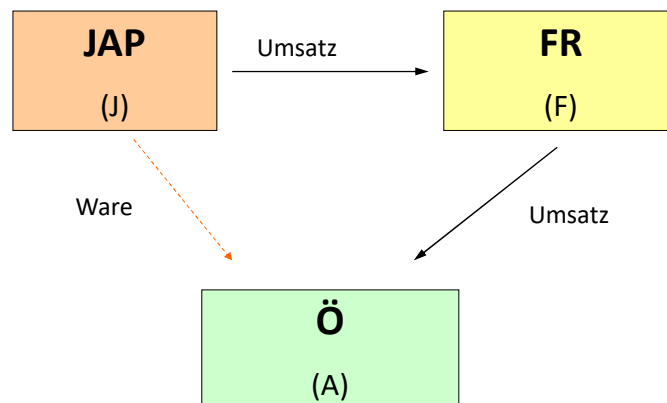
2

Beispiel 3



3

Beispiel 5



4

Beispiel 8

Anschaffung Wohnung 2017: AK netto 200.000,- Vorsteuer 40.000,-
Negative VSt-Berichtigung bei stfr. Verkauf (Berechnungsbasis = 40.000,-)

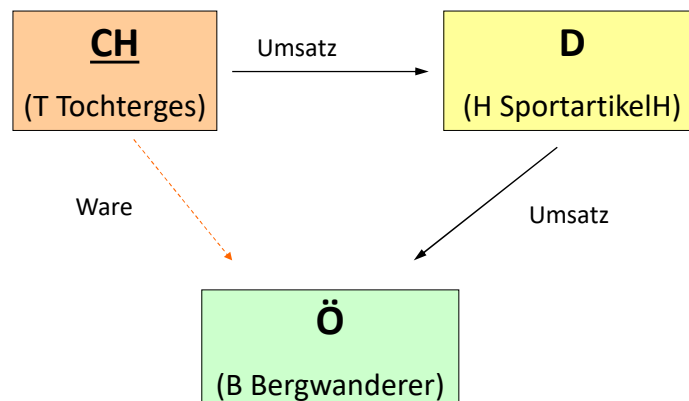
2018	19/20	38.000,-
2019	18/20	36.000,-
2020	17/20	34.000,-
2021	16/20	32.500,-
2022	15/20	30.000,-

Großreparatur 2021: Vorsteuer 18.000,-
Negative VSt-Berichtigung bei stfr. Verkauf (Berechnungsbasis = 18.000,-)

2022	19/20	17.100,-
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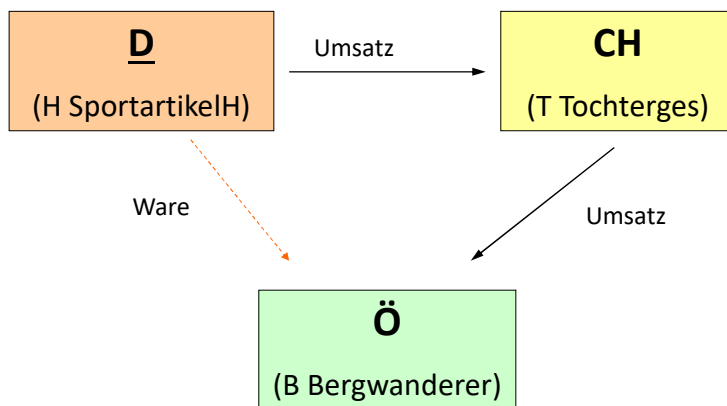
5

Beispiel 11



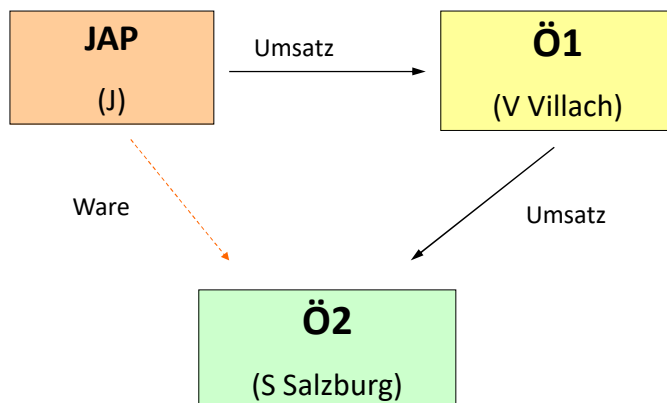
6

Beispiel 11 - Variante



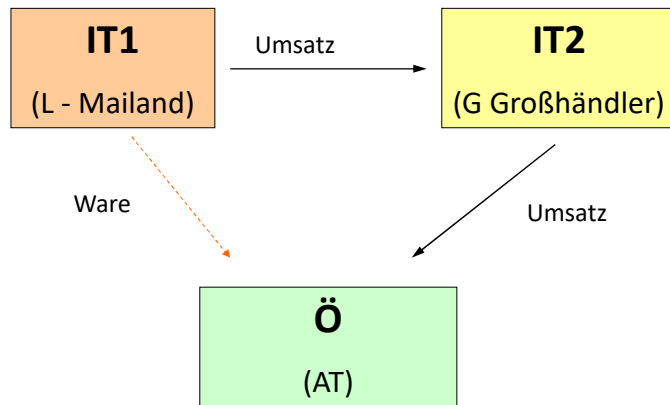
7

Beispiel 14



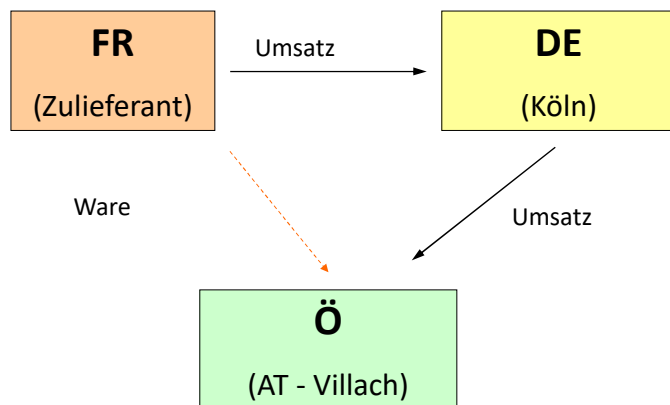
8

Beispiel 15



9

Beispiel 16



10