

SAM—GENERAL LEDGER ACCOUNTS

ACCOUNT NO. 2413 – PATENTS, COPYRIGHTS, TRADEMARKS—AMORTIZABLE
(New 09/10)

10435.2

Normal Balance: Debit

Purpose: This account shows the cost or appraised value of state-owned amortizable patents, copyrights and trademarks under the jurisdiction of the particular department.

Subsidiaries: Property Ledger

Normal Entries:

Entry No.	Debits	Entry No.	Credits
20.	Patents, copyrights and trademarks are acquired.	21.	Patents, copyrights and trademarks are disposed of.