

SAM—GENERAL LEDGER ACCOUNTS

ACCOUNT NO. 2423 – PATENTS, COPYRIGHTS, TRADEMARKS–NON-AMORTIZABLE **10435.5**
(New 09/10)

Normal Balance: Debit

Purpose: This account shows the cost or appraised value of state-owned non-amortizable (i.e., with an indefinite useful life) 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.