

SAM—STANDARD ENTRIES

ENTRY NO. 21 - [CAPITAL ASSETS ARE WRITTEN OFF] (Revised 10/2015)

10521

This entry is to record capital assets that are written off.

Journal Entry for capital assets written off:

Debit:

5200 Investment in Capital Assets

Credit:

2321 Buildings

2331 Improvements Other than Buildings

2333 Utility Plant in Service

2341 Equipment

2361 Infrastructure-Non-depreciable

2362 Infrastructure-Depreciable

2411 Computer Software—Amortizable

2412 Land Use Rights—Amortizable

2413 Patents, Copyrights, Trademarks—Amortizable

2414 Other Intangible Assets—Amortizable

2422 Land Use Rights—Non-Amortizable

2423 Patents, Copyrights, Trademarks—Non-Amortizable

2424 Other Intangible Assets—Non-Amortizable