

**EXHIBIT 9-1****Long-Lived Assets That Require Periodic Write-Off**

<b>Asset Category</b>	<b>Examples</b>	<b>Term for the Periodic Write-Off to Expense</b>
Plant Assets	<i>Buildings, equipment, tools, furniture, fixtures, vehicles</i>	Depreciation
Intangible Assets	<i>Patents, copyrights, leaseholds, franchises, trademarks, brand names</i>	Amortization
Natural Resources	<i>Timber, coal, oil and gas reserves, mineral deposits</i>	Depletion

# Quizlet Accounting Chapter 9

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