

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

Asset Category	Examples	Term for the Periodic Write-Off to Expense
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

**Thirumalaisamy P.
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