§ 32.3200 Accumulated depreciation—
    held for future telecommunications
    use.
    (a) This account shall include the ac-
        cumulated depreciation associated
        with the investment contained in Ac-
        count 2002, Property Held for Future
        Telecommunications Use.
    (b) This account shall be credited
        with amounts concurrently charged to
        Account 6562, Depreciation expense—
        property held for future telecommuni-
        cations use.
[51 FR 43499, Dec. 2, 1986, as amended at 67
FR 5688, Feb. 6, 2002; 69 FR 53649, Sept. 2,
2004]

§ 32.3300 Accumulated depreciation—
    nonoperating.
    (a) This account shall include the ac-
        cumulated amortization and deprecia-
        tion associated with the investment
        contained in Account 2006, Nonop-
        erating Plant.
    (b) This account shall be credited
        with amortization and depreciation
        amounts concurrently charged to Ac-
        count 7300, Nonoperating income and
        expense.
    (c) When nonoperating plant not pre-
        viously used in telecommunications
        service is disposed of, this account
        shall be charged with the amount pre-
        viously credited hereto with respect to
        such property and the book cost of the
        property so retired less the amount
        chargeable to this account and less the
        value of the salvage recovered or the
        proceeds from the sale of the property
        shall be included in Account 7300, Non-
        operating income and expense. In case
        the property had been used in tele-
        communications service previous to its
        inclusion in Account 2006, Nonop-
        erating Plant, the amount accrued for
        depreciation thereon after its retire-
        ment from telecommunications service
        shall be charged to this account and
        credited to Account 3100, Accumulated
        depreciation, and the accounting for its
        retirement from Account 2006 shall be
        in accordance with that applicable to
        telecommunications plant retired.
[51 FR 43499, Dec. 2, 1986, as amended at 59
FR 46930, Sept. 13, 1994; 67 FR 5688, Feb. 6,
2002]

§ 32.3400 Accumulated amortization—
    tangible.
    (a) This account shall be used by
        Class B companies and shall include:
        (1) the accumulated amortization as-
            sociated with the investment contained
            in Account 2681, Capital leases.
        (2) the accumulated amortization as-
            sociated with the investment contained
            in Account 2682, Leasehold improve-
            ments.
    (b) This account shall be credited
        with amounts for the amortization of
        capital leases and leasehold improve-
        ments concurrently charged to Ac-
        count 6563, Amortization expense—tan-
        gible. (Note also Account 3300, Accu-
        mulated depreciation—nonoperating."
    (c) When any item carried in Account
        2681 or Account 2682 is sold, is relin-
        quished, or is otherwise retired from
        service, this account shall be charged
        with the cost of the retired item. Re-
        maining amounts associated with the
        item shall be debited to Account 7100,
        Other operating income and expenses,
        or Account 7300, Nonoperating income
        and expense, as appropriate.
[69 FR 53649, Sept. 2, 2004]

§ 32.3410 Accumulated amortization—
    capitalized leases.
    (a) This account shall include the ac-
        cumulated amortization associated
        with the investment contained in Ac-
        count 2681, Capital Leases.
    (b) This account shall be credited
        with amounts for the amortization of
        capital leases concurrently charged to
        Account 6563, Amortization expense—
        tangible. (Note also Account 3300, Ac-
        cumulated depreciation—nonop-
        erating.)
    (c) When any item carried in Account
        2681 is sold, is relinquished, or is other-
        wise retired from service, this account
        shall be charged with the cost of the
        retired item. Remaining amounts asso-
        ciated with the item shall be debited to
        Account 7100, Other operating income
        and expenses, or Account 7300, Nonop-
        erating income and expense, as appro-
        priate.
[51 FR 43499, Dec. 2, 1986, as amended at 67
FR 5688, Feb. 6, 2002; 69 FR 53649, Sept. 2,
2004]