

FAS141 Intangible Asset Categories

1) Marketing-related intangible assets

- a) Trademarks, Trade Names
- b) Service marks, collective marks, certification marks
- c) Trade dress (unique color, shape, or package design)
- d) Newspaper mastheads
- e) Internet domain names
- f) Non-competition agreements

2) Customer-related intangible assets

- a) Customer lists
- b) Order or production backlog
- c) Customer contracts and related customer relationships
- d) Non-contractual customer relationships

3) Artistic-related intangible assets

- a) Plays, operas, ballets
- b) Books, magazines, newspapers, other literary works
- c) Musical works such as compositions, song lyrics, advertising jingles
- d) Pictures, photographs
- e) Video and audiovisual material, including motion pictures, music videos, television programs

4) Contract-based intangible assets

- a) Licensing, royalty, standstill agreements
- b) Advertising, construction, management, service or supply contracts
- c) Lease agreements
- d) Construction permits
- e) Franchise agreements
- f) Operating and broadcast rights
- g) Use rights such as drilling, water, air, mineral, timber cutting,
- h) Servicing contracts such as mortgage servicing contracts
- i) Employment contracts

5) Technology-based intangible assets

- a) Patented technology
- b) Computer software and mask works
- c) Unpatented technology
- d) Databases, including title plants
- e) Trade secrets, such as secret formulas, processes, recipes.