

## § 32.3410

## 47 CFR Ch. I (10–1–10 Edition)

capital leases and leasehold improvements concurrently charged to Account 6563, Amortization expense—tangible. (Note also Account 3300, Accumulated depreciation—nonoperating.)

(c) When any item carried in Account 2681 or Account 2682 is sold, is relinquished, or is otherwise retired from service, this account shall be charged with the cost of the retired item. Remaining 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 accumulated amortization associated with the investment contained in Account 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, Accumulated depreciation—nonoperating.)

(c) When any item carried in Account 2681 is sold, is relinquished, or is otherwise retired from service, this account shall be charged with the cost of the retired item. Remaining 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.

[51 FR 43499, Dec. 2, 1986, as amended at 67 FR 5688, Feb. 6, 2002; 69 FR 53649, Sept. 2, 2004]

### § 32.3999 Instructions for balance sheet accounts—liabilities and stockholders' equity.

#### LIABILITIES AND STOCKHOLDERS' EQUITY ACCOUNTS TO BE MAINTAINED BY CLASS A AND CLASS B TELEPHONE COMPANIES

Account title	Class A account	Class B account
Current liabilities:		
Current accounts and notes payable .....	4000	4000
Customer's Deposits .....	4040	4040
Income taxes—accrued .....	4070	4070
Other taxes—accrued .....	4080	4080
Net Current Deferred Nonoperating Income Taxes .....	4100	4100
Net Current Deferred Nonoperating Income Taxes .....	4110	4110
Other current liabilities .....	4130	4130
Long-term debt:		
Long Term debt and Funded debt .....	4200	4200
Other liabilities and deferred credits:		
Other liabilities and deferred credits .....	4300	4300
Unamortized operating investment tax credits—net .....	4320	4320
Unamortized nonoperating investment tax credits—net .....	4330	4330
Net noncurrent deferred operating income taxes .....	4340	4340
Net deferred tax liability adjustments .....	4341	4341
Net noncurrent deferred nonoperating income taxes .....	4350	4350
Deferred tax regulatory adjustments—net .....	4361	4361
Other jurisdictional liabilities and deferred credits—net .....	4370	4370
Stockholder's equity:		
Capital stock .....	4510	4510
Additional paid-in capital .....	4520	4520
Treasury stock .....	4530	4530
Other capital .....	4540	4540
Retained earnings .....	4550	4550

[67 FR 5688, Feb. 6, 2002]

### § 32.4000 Current accounts and notes payable.

(a) This account shall include:(1) All amounts currently due to others for recurring trade obligations, and not pro-

vided for in other accounts, such as those for traffic settlements, material and supplies, repairs to telecommunications plant, matured rents, and interest payable under monthly settlements on short-term loans, advances,