The general journal of Kevin Berry Industries included the following entries relating to various expenditures during 20X5. Review this information and prepare corresponding entries to record any necessary straight-line amortization or other impairment for the year ending December 31.

<table>
<thead>
<tr>
<th>Date</th>
<th>Accounts</th>
<th>Debits</th>
<th>Credits</th>
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<tbody>
<tr>
<td>01-01-X5</td>
<td>Patent</td>
<td>30,000</td>
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<tr>
<td></td>
<td>Cash</td>
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<td>30,000</td>
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<tr>
<td>05-15-X5</td>
<td>Research Expense</td>
<td>12,000</td>
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<tr>
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<td>Cash</td>
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<tr>
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<tr>
<td></td>
<td>Cash</td>
<td></td>
<td>10,000</td>
</tr>
</tbody>
</table>

*Acquired a patent from an inventor. The patent has a 15-year remaining legal life, but it is expected that Berry will utilize the patent for only 5 years.*

*Incurred costs in research and development activity. It is possible these costs will result in new product with a 48-month life.*

*To record purchase of business, expected to be operated successfully for an indefinite number of future years.*

*Purchased copyright to a video production, but concluded that it was worthless by year’s end.*