

**NAF Accounting Working Group  
Royalty Fees  
Discussion Document - F**

**Issue**

Air Force was required to add intangible account category for such things as royalty fees.

**Discussion**

Air Force was required to add intangible account category for such things as royalty fees.

**Recommendation**

Addition of an intangible account to the chart of accounts to account for royalty fees.

**Service Concurrence**

| Service   | Concurrence               | Reason for Non-concurrence |
|-----------|---------------------------|----------------------------|
| Air Force | Concurrence on 8/23/2018. |                            |
| Army      | Concurrence on 8/23/2018. |                            |
| Marines   | Concurrence on 8/23/2018. |                            |
| Navy      | Concurrence on 8/23/2018. |                            |

**USD(P&R)/MC&FP Disposition**

Added GLAC 198 – Long Term Royalty and Trademark Fees to NAFSGL.  
No further action.

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**DFAS Disposition**

No further action.

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**Forward to DoDIG?**

No DoDIG equities.

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