

# Accounting Capitalization Policy

for

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This accounting capitalization policy is effective as of \_\_\_\_\_, and treats as an expense for non-tax purposes:

- a) The amount paid for property that does not exceed \$2500 per invoice (or per item as substantiated by the invoice); or
- b) The amount paid for property with an economic useful life of 12 months or less.

Pursuant to this policy, the amounts described above will be treated as an expense on the books and records.

Company \_\_\_\_\_

Signature \_\_\_\_\_ Date \_\_\_\_\_

Signature \_\_\_\_\_ Date \_\_\_\_\_