

SSAP No. 79 paragraph 4:

4. In accordance with the reporting entity's capitalization policy, ~~immaterial~~ amounts less than a predefined threshold shall ~~may~~ be expensed when purchased, otherwise the assets shall be capitalized and depreciated in accordance with this statement.

SSAP No. 82 paragraph 4:

4. In accordance with the reporting entity's capitalization policy, ~~immaterial~~ amounts less than a predefined threshold of such costs ~~can~~ shall be expensed when incurred.