

**ELECTION EQUIPMENT AMORTIZATION WORKSHEET  
UNIT COST METHOD**

A.	B.	C.	D.	E.	F.	G.	H.	I.
Description of equipment**	Cost	Date placed in service	Accumulated amortization to date	Annual amortization expense deduction (B/3, 5, 7 or 10 years)	Average number of ballots cast or average aggregate registration	Avg. unit cost (E/F)	Number of ballots cast for this election	Amortization expenses for this election (G x H)
							<b>TOTAL:</b> (Transfer to SEL 952)	

**\*\*Do not include the cost or portion of the cost of any equipment purchased with federal funds under HAVA.**

Instructions:

- A. List equipment item, e.g., infrared scanner, vote tabulator, elections software package, etc. DO NOT include leased items or maintenance contracts.
- B. Enter original purchase cost.
- C. Enter the date the equipment or software was placed in use.
- D. Enter the accumulated amortization to date for the equipment item listed (all amortization to date, not just the total for which claims were submitted).
- E. Divide the total cost of the equipment item by 3, 5, 7 or 10 years. Enter the result. All equipment and software is allowed a 3, 5, 7 or 10-year recovery period from the purchase date.
- F. List the average number of ballots cast or average aggregate registration from form SEL 951.
- G. Divide the annual deduction by the average number of ballots cast or average aggregate registration. Enter the result.
- H. Enter the number of ballots cast for this election.
- I. Multiply the average unit cost by the number of ballots cast for this election. Enter the result. Enter the total of all figures in column I in the TOTAL box.