

**Office of the State Auditor
Division of Local Mandates
Early Voting Cost Certification Survey for Special State Elections — FY
2026 (July 1, 2026–June 30, 2026)**

The Massachusetts Office of the State Auditor (OSA) manages a certification process for municipalities' early voting costs, first introduced in 2016 as part of the Commonwealth's support for broader voter participation.

The OSA's Division of Local Mandates (DLM) will certify expenses related to **vote-by-mail** for **special state elections** held in a given fiscal year (July 1 through June 30). References to special state elections should be understood to include special state primaries, if any. Promptly providing the early voting expense information requested in this survey will ensure your municipality's costs are considered for certification.

PLEASE BE ADVISED that DLM is responsible solely for certifying costs and does not handle the disbursement of funds. Certification does not guarantee reimbursement. Municipalities are urged to exercise fiscal responsibility and proactively manage the incurrence of costs. DLM may ask for additional information and supporting documentation in connection with any expenses submitted for certification.

Important Notes – PLEASE READ BEFORE BEGINNING THE SURVEY

1. **Survey Deadline:** Municipalities will have **1 week after survey launch or the date of their special state election, whichever is later**, to submit a response. Municipalities with elections in June will have **24 hours (or one business day) after the date of their special state election** to submit a response.
2. **Definitions:** The following terms are used throughout this survey. Please ensure you are familiar with these terms.
 - ***“consumable supplies”*** refers to supplies the useful life of which is not anticipated to exceed the applicable early voting period (e.g., ink/toner, flash drives for tabulators, labels, postage meter supplies)
 - ***“durable equipment”*** refers to equipment the useful life of which is anticipated to exceed or which exceeds the applicable early voting period (e.g., first ballot drop box, tabulators)
 - ***“early voting”*** refers to **both** vote-by-mail and in-person early voting, unless otherwise specified
 - ***“election workers”*** – refers to both municipal employees and temporary workers performing election-related duties, unless otherwise specified

- **“municipal employee”** – refers to an individual who works regular recurring hours for and receives regular recurring compensation from the applicable municipality
 - **“temporary worker”** – refers to an individual who does not work regular recurring hours for nor receives regular recurring compensation from the applicable municipality
3. **Covered Early Voting Procedures for Special State Elections:** This survey covers only **vote-by-mail** as in-person early voting is not required by state law for special state elections. Do **not** submit any expenses attributable to in-person early voting.
 4. **State Elections Covered:** If a special state election includes a **special state primary**, expenses for the special state primary and the special state election should be submitted in a **single** survey response. Expenses for **regularly scheduled** state elections should **not** be submitted in this survey.
 5. **Coinciding Elections:** If your municipality holds a local election **at the same time** as a special state election, vote-by-mail expenses **exclusively** attributable to the **local** election should **not** be submitted in this survey but should be submitted in the early voting cost certification survey for regularly scheduled local elections or the early voting cost certification survey for special local elections; do not duplicate entries submitted in other early voting cost certification surveys in this survey.
 6. **Required Allocations:** If an election worker performs both vote-by-mail and in-person early voting tasks, an allocation of their hours must be made and **only** the hours and associated compensation allocated to **vote-by-mail** may be submitted in this survey. Likewise, if an election worker receives additional lump sum compensation for vote-by-mail and Election Day work, a percentage allocation must be made between vote-by-mail and Election Day activities (total not to exceed 100%) and the percentage of additional compensation allocated to vote-by-mail entered in this survey.
 7. **Postage Expenses:** Unless a municipality uses postage at a discounted rate, DLM will certify postage for all municipalities at the effective USPS letter rate up to 2 ounces. If your municipality is required to provide bilingual ballots or has a multi-card ballot, enter the resulting postage rate in this survey and provide the required explanation. Additional postage will be certified where required by law. If your municipality's postage was discounted via a postage meter, enter the discounted postage rate in this survey.
 8. **Durable Equipment Expenses:** Expenses must be submitted in the cost certification survey immediately following the purchase/lease/rental to be eligible for certification. Durable equipment purchases/leases/rentals incurred since your municipality's last state or local early voting cost certification survey submission must be submitted in this cost certification survey to be considered for certification.

Instructions

For this survey, you will submit vote-by-mail costs for **special state elections held in FY 2026** (July 1, 2025–June 30, 2026). Do **not** include expenses for which funding from another source has been received (such as grants). Fields marked with a red asterisk (*) are required.

You can save your progress and return to the survey at another time by selecting the **yellow "Save and Exit"** button. Once you complete and submit the survey using the **green "Click Here to Submit Survey"** button, you will automatically receive an email confirming receipt of your submission and will have access to your submission through the DLM Survey Portal. Please review your submission promptly; if changes must be made to your submission you will have 1 business day (24 hours) after submission to make edits by clicking the **orange "Edit Submission"** button and resubmitting by clicking the **green "Click Here to Submit Survey"** button. A PDF copy of your response will be made available to you in the portal after the edit period has passed.

DLM encourages municipal elections officials to message us about questions related to this cost certification survey in the DLM Survey Portal. To write messages, municipal elections officials must click on the **"Message DLM"** tab, write their message in the provided textbox, and click on the **blue "Message DLM"** button to send. A DLM team member will reply to messages within 1-2 business days.

Please refer to our *Survey Portal Navigation Aide* in the "Online Resources" tab for additional information.

If you have any technical questions about the portal, please email DLM.CostCertification@massauditor.gov or call **617-727-0980**.

This survey has four sections:

- **Section A: Qualifying Questions**
- **Section B: Vote-by-Mail Expenses**
 - Postage Expenses
 - Rental Expenses
 - Election Worker Expenses
- **Section C: Consumable Supplies and Durable Equipment for Vote-by-Mail**
- **Section D: Certification Clause**

Section A: Qualifying Questions

*** A1. Did your municipality incur any vote-by-mail expenses for a special state election held during the fiscal year (see *Eligible Expenses* and *Ineligible Expenses* below)?**

Eligible Expenses: Vote-by-mail expenses eligible for certification include, but are not limited to:

- Compensation paid to **temporary** election workers hired directly and primarily to **implement vote-by-mail** (e.g., ballot mailing, managing and processing mailed-in ballots (including advance processing of vote-by-mail ballots and/or **exclusively** processing vote-by-mail ballots, whether at a central tabulation facility or a polling location, on Election Day), and/or performing data entry of mailed-in ballots into the Secretary of the Commonwealth's Voter Registration Information System (VRIS)).
- Additional compensation paid to election workers who are municipal employees, **if and only if:**
 - **(1)** the hours worked **(a)** are directly and primarily to **implement vote-by-mail and (b)** cause the employee to work more than the employee's regular number of hours during the applicable pay period; **and**
 - **(2)** the compensation paid for those hours causes the employee to receive more than the employee's regular amount of compensation for the applicable pay period.

Only **additional** compensation paid for **additional** hours may be submitted.

- Postage expenses for ballot mailing.
- Rental expenses for a separate location to manage the receipt and data entry of mailed-in ballots (if necessary).
- Purchases of consumable supplies directly and primarily to implement vote-by-mail (e.g., ink/toner, flash drives for tabulators, labels, postage meter supplies).
- Purchases, leases, or rentals of durable equipment directly and primarily to implement vote-by-mail (e.g., first ballot drop box, tabulators).

Ineligible Expenses: Do not submit ineligible expenses. Expenses that are ineligible for certification include, but are not limited to:

- In-person early voting expenses (not required by state law for special state elections).
- Any compensation paid to employees working their regular number of hours during the applicable pay period or regular compensation paid to employees for the applicable pay period regardless of hours worked *even if* they are performing early voting duties (not attributable to early voting).
- Expenses related to producing, mailing, managing, or processing **absentee** ballots, whether returned by mail or in person (not attributable to early voting).

- Election Day expenses that are **not exclusively** related to processing vote-by-mail ballots (not attributable to early voting).
 - Expenses related to producing, mailing, or managing **applications** for vote-by-mail (optional).
 - Production and postage costs of mailing materials not related to vote-by-mail (not attributable to early voting).
 - Expenses for meals and election worker transportation (optional).
 - Expenses related to ballot recounts (not attributable to early voting).
 - Costs associated with functions that are not essential to the implementation of vote-by-mail (optional).
- Yes
 - No

If yes to A1...

***A2. Did your municipality hold a local election at the same time as a special state election?**

- Yes
- No

If yes is selected, the following blurb appears:

Reminder: If your municipality holds a local election **at the same time** as a special state election, vote-by-mail expenses **exclusively** attributable to the **local** election should **not** be submitted in this survey but should be submitted in the early voting cost certification survey for regularly scheduled local elections or the early voting cost certification survey for special local elections; do not duplicate entries submitted in other early voting cost certification surveys in this survey.

*** A3. Did your municipality hold a special state primary?**

- Yes
- No

If yes is selected, the following blurb appears:

Reminder: If a special state election includes a **special state primary**, expenses for the special state primary and the special state election should be submitted in a **single** survey response.

*** A4. List the date(s) of the special state election(s) you are submitting for this survey.**

Use the following when filling in “Election Type”:

- Special State Primary
- Special State Election

Election Type	Date of Election

Section B: Vote-by-Mail Expenses

This section asks for information about ballots mailed and returned, postage expenses, rental expenses, compensation paid to temporary election workers, additional compensation paid to election workers who are municipal employees, and other vote-by-mail expenses.

Postage Expenses

Reminder: Unless a municipality uses postage at a discounted rate, DLM will certify postage for all municipalities at the effective USPS letter rate up to 2 ounces. If your municipality is required to provide bilingual ballots or has a multi-card ballot, enter the resulting postage rate in this survey and provide the required explanation. Additional postage will be certified where required by law. If your municipality's postage was discounted via a postage meter, enter the discounted postage rate in this survey.

B1. * Did your municipality incur any postage expenses to mail ballots for a special state election held during the fiscal year?

- Yes
- No

If yes...

B2. Did you use the standard 2-ounce USPS letter rate to mail out ballots for the special state election(s)?

Note: Select “No” if you used a discounted rate from a postage meter.

- Yes
- No

If yes....

B3a. List how many vote-by-mail ballots were sent to voters and returned to the municipal clerk’s or elections office for the election(s). Do NOT include any absentee ballots in your count.

Note: The Secretary of the Commonwealth’s office provides instructions on how to retrieve vote-by-mail turnout data. **Please refer to the instructions by [clicking HERE](#).** If you haven’t already retrieved this data from VRIS, retrieve extract #22 for each election as soon as possible. The Secretary’s office recommends that clerks and local election officials retrieve reports and extracts **as close to elections as possible** to get the most accurate data.

Use the following when filling in “Election Type”:

- Special State Primary
- Special State Election

Election Type	# of Ballots Mailed	# of Ballots Returned	Total Postage

Total Ballots Mailed: _____
Total Ballots Returned: _____
Total Postage: _____

If a non-standard postage rate was used...

B3b. *Select the reason(s) why a non-standard postage rate was used to mail ballots for the election(s).

- Discounted meter rate
- Bilingual ballot
- Multi-card ballot
- Other

B3c. *If a non-standard postage rate was used, list all materials that were included in the mailing of the vote-by-mail ballots.

B3d. List how many vote-by-mail ballots were sent to voters and returned to the municipal clerk’s or elections office for the election(s) and enter your postage cost per ballot below. Do NOT include any absentee ballots in your count.

Note: The Secretary of the Commonwealth’s office provides instructions on how to retrieve vote-by-mail turnout data. **Please refer to the instructions by [clicking HERE](#).** If you haven’t already retrieved this data from VRIS, retrieve extract #22 for each election as soon as possible. The Secretary’s office recommends that clerks and local election officials retrieve reports and extracts **as close to elections as possible** to get the most accurate data.

Use the following when filling in “Election Type”:

- Special State Primary
- Special State Election

Election Type	# of Ballots Mailed	# of Ballots Returned	Postage Rate	Total Postage

Total Ballots Mailed: _____
Total Ballots Returned: _____
Total Postage: _____

B4. If your municipality incurred additional postage expenses for the special state election(s), enter your total postage cost.

Reminder: Expenses related to producing, mailing, or managing **applications** for vote-by-mail, including notification of incomplete or incorrect applications, are **ineligible** for certification and should not be submitted. Expenses related to consumable supplies (including printing and production of early voting ballots) and durable equipment should be entered in Section C.

Use the following when filling in “Election Type”:

- Special State Primary
- Special State Election

Election Type	Explanation of Postage Expense	Total Postage Cost

Total Additional Postage Expenses: _____

Rental Expenses

B5. * Did your municipality incur any necessary rental expenses for a separate location to manage the receipt and data entry of mailed-in ballots for a special state election held during the fiscal year?

- Yes
- No

If yes...

B6. * Enter the total rental expense incurred for a separate location to manage the receipt and data entry of mailed-in ballots if the separate location was necessary for your municipality.

Use the following when filling in "Election Type":

- Special State Primary
- Special State Election

Election Type	Total Rental Cost

Total Rental Expenses: _____

B7. If your municipality incurred necessary rental expenses for a separate location to manage the receipt and data entry of mailed-in ballots, upload the rental agreement here. Rental expenses will not be certified if we do not receive an upload. _____

Election Worker Expenses

Reminder: If an election worker performs both vote-by-mail and in-person early voting tasks, an allocation of their hours must be made and **only** the hours and associated compensation allocated to **vote-by-mail** may be submitted in this survey.

Reminder: In this section, you may submit additional compensation paid to election workers who are municipal employees, **if and only if:**

- **(1)** the hours worked **(a)** are directly and primarily to implement **vote-by-mail and (b)** cause the employee to work more than the employee’s regular number of hours during the applicable pay period; **and**
- **(2)** the compensation paid for those hours causes the employee to receive more than the employee’s regular amount of compensation for the applicable pay period.

Only **additional** compensation paid for **additional** hours may be submitted.

B8. * Did your municipality incur any expenses related to election workers for vote-by-mail duties for a special state election held during the fiscal year?

Reminder: "*election worker*" refers to **both** municipal employees and temporary workers performing election-related duties, unless otherwise specified.

- Yes
- No

If yes...

B9. * Did your municipality incur any expenses related to temporary workers hired directly and primarily to implement vote-by-mail?

- Yes
- No

If yes...

B10. * List the hourly rates of pay for temporary workers hired directly and primarily to implement vote-by-mail.

Note: Election workers who receive different rates of pay should be entered on separate lines regardless of title or tasks performed.

Use the following when filling in "Election Type":

- Special State Primary
- Special State Election

Election Type	Hourly Rate	# of Temporary Workers at Specified Hourly Rate	Total Hours Worked (all temporary workers) at Specified Hourly Rate	Total Cost

Total Vote-by-Mail Temporary Worker Expenses: _____

B10a. * Were any of the temporary worker compensation expenses above related to a property tax write-off program?

- Yes
- No

If yes...

B10b. * Upload any documentation you may have about the property tax write-off program applicable to the listed temporary workers receiving compensation via this method. Compensation will not be certified if we do not receive an upload.

Note: For more information on what written documentation may be submitted to substantiate the compensation of temporary workers via property tax write-off programs, please refer to “I had temporary election workers that were compensated by a senior property tax write-off program. Is that something I can submit?” in our [Early Voting Cost Certification FAQs](#).

B11. * Did your municipality incur any expenses related to additional compensation paid to hourly employees directly and primarily to implement vote-by-mail?

- Yes
- No

If yes...

B12. List the rates of pay for additional compensation paid to hourly employees, if and only if: (1) the hours worked (a) are directly and primarily to implement vote-by-mail and (b) cause the employee to work more than the employee’s regular number of hours during the applicable pay period; and (2) the compensation paid for those hours causes the employee to receive more than the employee’s regular amount of compensation for the applicable pay period.

Note: Election workers who receive different rates of pay should be entered on separate lines regardless of title or tasks performed.

Use the following when filling in “Election Type”:

- Special State Primary
- Special State Election

Use the following position titles when filling in “Position Type”:

- Clerk - Hourly Employee
- Asst. Clerk - Hourly Employee
- Registrar - Hourly Employee
- Clerk’s/Elections Office Staff – Hourly Employee
- Other Hourly Employee

Note: If "Other" is selected, use the comment box after this question to specify the position used for the election.

Election Type	Position Type	Hourly Rate	# of Employees at Specified Hourly Rate	Total Hours Worked (all employees) at Specified Hourly Rate	Total Cost

Total Vote-by-Mail Hourly Employee Expenses: _____

B13. If you selected "Other," use the comment box below to specify the position used for the election.

B14. * Did your municipality incur any expenses related to salaried employees receiving additional compensation at an hourly rate by contract or other written agreement directly and primarily to implement vote-by-mail?

- Yes
- No

If yes...

B15. List the rates of pay for salaried employees receiving additional compensation at an hourly rate by contract or other written agreement, if and only if: (1) the hours worked (a) are directly and primarily to implement vote-by-mail and (b) cause the employee to work more than the employee’s regular number of hours during the applicable pay period; and (2) the compensation paid for those hours causes the employee to receive more than the employee’s regular amount of compensation for the applicable pay period.

Note: Election workers who receive different rates of pay should be entered on separate lines regardless of title or tasks performed.

Use the following when filling in “Election Type”:

- Special State Primary
- Special State Election

Use the following position titles when filling in "Position Type":

- Clerk
- Asst. Clerk
- Registrar
- Clerk's/Elections Office Staff – Salaried Employee
- Other Salaried Employee

Note: If "Other" is selected, use the comment box after this question to specify the position used for the election.

Election Type	Position Type	Hourly Rate	# of Employees at Specified Hourly Rate	Total Hours Worked (all employees) at Specified Hourly Rate	Total Cost

Total Vote-by-Mail Salaried Employee (Hourly) Expenses: _____

B16. If you selected "Other," use the comment box below to specify the position used for the election.

B17. * Upload the contract(s) and/or written agreement(s) for the listed salaried workers receiving additional compensation at an hourly rate. Additional compensation will not be certified if we do not receive an upload. _____

Note: For more information on what written documentation may be submitted to substantiate the payment of additional compensation, please refer to "Can my municipality submit costs for

regular employees' compensation, if they are working on early voting?" in our [Early Voting Cost Certification FAQs](#), and the examples provided at [this link](#).

B18. * Did your municipality incur any expenses related to additional compensation paid as a lump sum to salaried employees by contract or other written agreement (e.g., stipend, bonus, equivalent to 1 week's pay) directly and primarily to implement vote-by-mail?

- Yes
- o No

If yes...

B19. List the additional compensation paid as a lump sum to salaried employees by contract or other written agreement, if and only if: (1) the hours worked (a) are directly and primarily to implement vote-by-mail and (b) cause the employee to work more than the employee's regular number of hours during the applicable pay period; and (2) the compensation paid for those hours causes the employee to receive more than the employee's regular amount of compensation for the applicable pay period.

Reminder: If an election worker receives additional lump sum compensation for vote-by-mail and Election Day work, a percentage allocation must be made between vote-by-mail and Election Day activities (total not to exceed 100%) and the percentage of additional compensation allocated to **vote-by-mail** entered in this survey.

Use the following when filling in "Election Type":

- Special State Primary
- Special State Election

Use the following position titles when filling in "Position Type":

- Clerk
- Asst. Clerk
- Registrar
- Clerk's/Elections Office Staff – Salaried Employee
- Other Salaried Employee

Note: If "Other" is selected, use the comment box after this question to specify the position used for the election.

Election Type	Position Type	Total Lump Sum Payment	# of Employees	% of Payment Attributable to Vote-by-Mail	Total Cost

Total Vote-by-Mail Salaried Employee (Lump Sum) Expenses: _____

B20. If you selected "Other," use the comment box below to specify the position used for the election.

B21. * Upload the contract(s) and/or written agreement(s) for the listed salaried workers receiving additional compensation as a lump sum. Additional compensation will not be certified if we do not receive an upload. _____

Note: For more information on what written documentation may be submitted to substantiate the payment of additional compensation, please refer to “Can my municipality submit costs for regular employees’ compensation, if they are working on early voting?” in our [Early Voting Cost Certification FAQs](#), and the examples provided at [this link](#).

B22. All expenses related to postage, rentals, and election workers for vote-by-mail should have been entered in the questions above (see questions B1 to B21). Include below any additional vote-by-mail expenses that your city or town incurred that you would like DLM to consider.

Note: Expenses related to consumable supplies and durable equipment (including printing and production of early voting ballots) should be entered in Section C.

Reminder: Expenses for meals, election worker transportation, voter registration, and ballot recounts are ineligible for certification.

Use the following when filling in “Election Type”:

- Special State Primary
- Special State Election

Election Type	Total Cost	Reason for Expense

Total Vote-by-Mail Additional Expenses: _____

B23. Upload documentation, if any, to substantiate your additional vote-by-mail expenses here.

Section C: Consumable Supplies and Durable Equipment for Vote-by-Mail

In reference to supplies, the term “**consumable**” means supplies the useful life of which is not anticipated to exceed the applicable early voting period (e.g., ink/toner, flash drives for tabulators, labels, postage meter supplies).

In reference to equipment, the term “**durable**” means equipment the useful life of which is anticipated to exceed or which exceeds the applicable early voting period (e.g., first ballot drop box, tabulators).

For expenses for consumable supplies and durable equipment to be considered for certification, they must be **actually** incurred and incurred **directly** and **primarily** to implement early voting. In other words, payment for the supplies or equipment must be ascertainable, the expense would not have been incurred **but for** early voting, and the supplies or equipment must be used to implement early voting **more than** for any other purpose (more than 50%).

For **each item** of durable equipment exceeding \$500, municipalities will be required to provide additional information in this section, including the estimated **percentage** use of such equipment **specifically attributable to vote-by-mail** over such equipment’s useful life or length of lease/rental which will be the basis of the expense amount certified.

DLM will be carefully examining the percentages submitted by municipalities for election-related equipment that can be used on Election Day and for general office equipment that can be used for activities other than early voting.

For additional information regarding durable equipment, please visit our [Early Voting Cost Certification FAQs](#).

Consumable Supplies

C1. * Did your municipality incur any expenses for consumable supplies (including printing and production of early voting ballots) directly and primarily to implement vote-by-mail for a special state election held during the fiscal year?

- Yes
- No

If yes...

C2. List expenses for consumable supplies incurred to implement vote-by-mail for the special state election(s) and provide a percentage allocation of use of the supplies between vote-by-mail and general office use/tasks unrelated to vote-by-mail (totaling 100%). Consumable supply expenses must be itemized in order to be considered for certification.

Note: The following categories include various consumable supplies:

- Printing and Processing Supplies: e.g., ink/toner, flash drives for tabulators
- Mailing Supplies: e.g., labels, envelopes, glue stick/sealers, tape, postage meter supplies
- Office Supplies: e.g., paper, pens, storage boxes
- Other

Note: Do not include any expenses for supplies that are otherwise provided by the Secretary of the Commonwealth’s office that your municipality chooses not to use; expenses should only be submitted for additional necessary supplies.

Category	Items Purchased	Consumable Supply Expense	Primary Use	% Use: Vote-by-Mail	% Use: General Office Use/Unrelated Tasks	Certified Total

Total Consumable Supplies: _____

Durable Equipment

C3. * Did your municipality incur any expenses for durable equipment directly and primarily to implement vote-by-mail for a special state election held during the fiscal year?

Reminder: Expenses must be submitted in the cost certification survey immediately following the purchase/lease/rental to be eligible for certification. Durable equipment purchases/leases/rentals incurred since your municipality’s last state or local early voting cost certification survey submission must be submitted in this cost certification survey to be considered for certification.

- Yes
- No

If yes...

C4. * Did your municipality incur any expenses for durable equipment at a cost of \$500 or more per item directly and primarily to implement early voting for a special state election held during the fiscal year?

Note: Excludes extended warranties, optional add-ons, service or maintenance fees, finance charges, and other indirect costs.

- Yes
- No

Selecting No will skip to Question C13.

C5. * Did your municipality incur any expenses to acquire an *address printer*?

- Yes
- No

Selecting No will skip to Question C6.

C5.1. * Was the *address printer* expense incurred for the *primary* purpose of / *primarily* for early voting?

Note: The equipment must have been acquired more to implement early voting than for any other purpose (more than 50% of the equipment's use is attributable to early voting – e.g., an additional tabulator was deemed necessary and utilized for processing early voting ballots).

- Yes
- No

C5.2. * Was the *address printer* expense incurred for the *direct* purpose of / *directly* for or due to early voting?

Note: The equipment would not have been acquired but for early voting (e.g., an envelope opener was deemed necessary due to the volume of vote-by-mail ballots and would not have been purchased otherwise).

- Yes
- No

C5.3. * Was the *address printer* expense *actually* incurred / an *actual* expense of the municipality for early voting?

Note: The expense must have been incurred in anticipation of or during the applicable early voting period, or, if incurred on or after Election Day, it must have been exclusively attributable to early voting (e.g., costs for central tabulation activities occurring on Election Day for processing vote-by-mail ballots), for which an ascertainable payment has been or will be made.

- Yes
- No

If "No" was answered for questions C5.1, C5.2, and/or C5.3...

(for question C5.1) The expense was not incurred for the primary purpose of/primarily for early voting; the equipment will not be used more than 50% for early voting; the expense cannot be certified. Please contact DLM.CostCertification@massauditor.gov for questions.

(for question C5.2) The expense was not incurred for the direct purpose of/directly for or due to early voting; the equipment would have been acquired regardless of early voting; the expense cannot be certified. Please contact DLM.CostCertification@massauditor.gov for questions.

(for question C5.3) The expense was not actually incurred in anticipation of or during the applicable early voting period, or, if incurred on or after Election Day, was not exclusively attributable to early voting, or an ascertainable payment was not made; the expense cannot be certified. Please contact DLM.CostCertification@massauditor.gov for questions.

If “Yes” was answered for questions C5.2, C5.3, and C5.4 ...

Your prior responses indicate that you must complete the following questions for the **address printer** expense(s) to be considered for certification.

C5.4. * Provide the following information about the *address printer*.

Vendor(s):	
Manufacturer(s):	
Model(s):	
Serial Number(s):	
Date(s) of Acquisition:	
Quantity:	
Primary Use:	

C5.5. * Was the *address printer* purchased, leased, or rented?

- Purchase
- Lease
- Rental

C5.6. * If purchased, what is the *address printer's* anticipated useful life (number of months)?

C5.7. * If the *address printer* was leased or rented, what is the length of the contract?

Start of Lease/Rental: _____

End of Lease/Rental: _____

C5.8. * If the *address printer* was leased or rented, does the contract include a buyout option?

- Yes
- No

C5.9. * Upload the invoice or lease/rental contract of the *address printer* here; durable equipment expenses will not be certified if we do not receive an upload: _____

C5.10. * Provide the incurred expense and a percentage allocation of use of the *address printer* between vote-by-mail and general office use/tasks unrelated to early voting (totaling 100%) over such equipment’s useful life or length of lease/rental.

Reminder: Excludes extended warranties, optional add-ons, service or maintenance fees, finance charges, and other indirect costs.

Equipment Expense	% Use: Vote-by-Mail	% Use: General Office Use/Unrelated Tasks	Total Eligible Durable Equipment Expense

Total Durable Equipment Expense: _____

C5.11. Enter any other information or explanation relevant to demonstrate that the *address printer* was acquired directly and primarily to implement vote-by-mail.

C6. * Did your municipality incur any expenses to acquire a *ballot drop box for the first time*?

Note: DLM will only certify ballot drop box expenses related to the purchase of a municipality’s *first* ballot drop box or replacement of a municipality’s first ballot drop box due to damage or other circumstances rendering the first drop box unusable. Purchases of secondary drop boxes or replacements of secondary drop boxes are ineligible for certification. Do not submit expenses for purchases or replacements of secondary drop boxes. Additional information will be required.

- Yes
- No

Selecting No will skip to Question C7.

C6.1. * Was the *ballot drop box* expense incurred for the *primary* purpose of / *primarily* for early voting?

Note: The equipment must have been acquired more to implement early voting than for any other purpose (more than 50% of the equipment’s use is attributable to early voting – e.g., an additional tabulator was deemed necessary and utilized for processing early voting ballots).

- Yes
- No

C6.2. * Was the *ballot drop box* expense incurred for the *direct* purpose of / *directly* for or due to early voting?

Note: The equipment would not have been acquired but for early voting (e.g., an envelope opener was deemed necessary due to the volume of vote-by-mail ballots and would not have been purchased otherwise).

- Yes
- No

C6.3. * Was the *ballot drop box* expense *actually* incurred / an *actual* expense of the municipality for early voting?

Note: The expense must have been incurred in anticipation of or during the applicable early voting period, or, if incurred on or after Election Day, it must have been exclusively attributable to early voting (e.g., costs for central tabulation activities occurring on Election Day for processing vote-by-mail ballots), for which an ascertainable payment has been or will be made.

- Yes
- No

If “No” was answered for questions C6.1, C6.2, and/or C6.3...

(for question C6.1) The expense was not incurred for the primary purpose of/primarily for early voting; the equipment will not be used more than 50% for early voting; the expense cannot be certified. Please contact DLM.CostCertification@massauditor.gov for questions.

(for question C6.2) The expense was not incurred for the direct purpose of/directly for or due to early voting; the equipment would have been acquired regardless of early voting; the expense cannot be certified. Please contact DLM.CostCertification@massauditor.gov for questions.

(for question C6.3) The expense was not actually incurred in anticipation of or during the applicable early voting period, or, if incurred on or after Election Day, was not exclusively attributable to early voting, or an ascertainable payment was not made; the expense cannot be certified. Please contact DLM.CostCertification@massauditor.gov for questions.

If “Yes” was answered for questions C6.1, C6.2, and C6.3 ...

Your prior responses indicate that you must complete the following questions for the ***ballot drop box*** expense to be considered for certification.

C6.4. * Provide the following information about the *ballot drop box*.

Vendor(s):	
Manufacturer(s):	
Model(s):	
Serial Number(s):	
Date(s) of Acquisition:	
Quantity:	
Primary Use:	

C6.5. * Was the *ballot drop box* purchased, leased, or rented?

- Purchase
- Lease
- Rental

C6.6. * If purchased, what is the *ballot drop box*'s anticipated useful life (number of months)?

C6.7. * If the *ballot drop box* was leased or rented, what is the length of the contract?

Start of Lease/Rental: _____

End of Lease/Rental: _____

C6.8. * If the *ballot drop box* was leased or rented, does the contract include a buyout option?

- Yes
- No

C6.9. * Upload the invoice or lease/rental contract of the *ballot drop box* here; durable equipment expenses will not be certified if we do not receive an upload: _____

C6.10. * Provide the incurred expense and a percentage allocation of use of the *ballot drop box* between vote-by-mail and general office use/tasks unrelated to early voting (totaling 100%) over such equipment's useful life or length of lease/rental.

Reminder: Excludes extended warranties, optional add-ons, service or maintenance fees, finance charges, and other indirect costs.

Equipment Expense	% Use: Vote-by-Mail	% Use: General Office Use/Unrelated Tasks	Total Eligible Durable Equipment Expense:

Total Durable Equipment Expense: _____

C6.11. Enter any other information or explanation relevant to demonstrate that the *ballot drop box* was acquired directly and primarily to implement vote-by-mail.

C7. * Did your municipality incur any expenses to acquire a *replacement ballot drop box*?

Note: DLM will only certify ballot drop box expenses related to the purchase of a municipality's *first* ballot drop box or replacement of a municipality's first ballot drop box due to damage or other circumstances rendering the first drop box unusable. Purchases of secondary drop boxes or replacements of secondary drop boxes are ineligible for certification. Do not submit expenses for purchases or replacements of secondary drop boxes. Additional information will be required.

- Yes
- No

Selecting No will skip to Question C8.

C7.1. * Was the *replacement ballot drop box* expense incurred for the *primary* purpose of / *primarily* for early voting?

Note: The equipment must have been acquired more to implement early voting than for any other purpose (more than 50% of the equipment's use is attributable to early voting – e.g., an additional tabulator was deemed necessary and utilized for processing early voting ballots).

- Yes
- No

C7.2. * Was the *replacement ballot drop box* expense incurred for the *direct* purpose of / *directly* for or due to early voting?

Note: The equipment would not have been acquired but for early voting (e.g., an envelope opener was deemed necessary due to the volume of vote-by-mail ballots and would not have been purchased otherwise).

- Yes
- No

*** C7.3. Was the *replacement ballot drop box* expense *actually* incurred / an *actual* expense of the municipality for early voting?**

Note: The expense must have been incurred in anticipation of or during the applicable early voting period, or, if incurred on or after Election Day, it must have been exclusively attributable to

early voting (e.g., costs for central tabulation activities occurring on Election Day for processing vote-by-mail ballots), for which an ascertainable payment has been or will be made.

- Yes
- No

If “No” was answered for questions C7.1, C7.2, and/or C7.3...

(for question C7.1) The expense was not incurred for the primary purpose of/primarily for early voting; the equipment will not be used more than 50% for early voting; the expense cannot be certified. Please contact DLM.CostCertification@massauditor.gov for questions.

(for question C7.2) The expense was not incurred for the direct purpose of/directly for or due to early voting; the equipment would have been acquired regardless of early voting; the expense cannot be certified. Please contact DLM.CostCertification@massauditor.gov for questions.

(for question C7.3) The expense was not actually incurred in anticipation of or during the applicable early voting period, or, if incurred on or after Election Day, was not exclusively attributable to early voting, or an ascertainable payment was not made; the expense cannot be certified. Please contact DLM.CostCertification@massauditor.gov for questions.

If “Yes” was answered for questions C7.1, C7.2, and C7.3 ...

Your prior responses indicate that you must complete the following questions for the ***replacement ballot drop box*** expense to be considered for certification.

C7.4. * Provide the following information about the *replacement ballot drop box*.

Vendor(s):	
Manufacturer(s):	
Model(s):	
Serial Number(s):	
Date(s) of Acquisition:	
Quantity:	
Primary Use:	

C7.5. * Was the *replacement ballot drop box* purchased, leased, or rented?

- Purchase
- Lease
- Rental

C7.6. * If purchased, what is the *replacement ballot drop box*'s anticipated useful life (number of months)? _____

C7.7. * If the *replacement ballot drop box* was leased or rented, what is the length of the contract?

Start of Lease/Rental: _____

End of Lease/Rental: _____

C7.8. * If the *replacement ballot drop box* was leased or rented, does the contract include a buyout option?

- Yes
- No

C7.9. * Upload the invoice or lease/rental contract of the *replacement ballot drop box* here; durable equipment expenses will not be certified if we do not receive an upload:

C7.10. * Provide the incurred expense and a percentage allocation of use of the *replacement ballot drop box* between vote-by-mail and general office use/tasks unrelated to early voting (totaling 100%) over such equipment's useful life or length of lease/rental.

Reminder: Excludes extended warranties, optional add-ons, service or maintenance fees, finance charges, and other indirect costs.

Equipment Expense	% Use: Vote-by-Mail	% Use: General Office Use/Unrelated Tasks	Total Eligible Durable Equipment Expense

Total Durable Equipment Expense: _____

C7.11. Enter any other information or explanation relevant to demonstrate that the *replacement ballot drop box* was acquired directly and primarily to implement vote-by-mail.

C8. * Did your municipality incur any expenses to acquire an *envelope opener*?

- Yes
- No

Selecting No will skip to Question C9.

C8.1. * Was the *envelope opener* expense incurred for the *primary* purpose of / *primarily* for early voting?

Note: The equipment must have been acquired more to implement early voting than for any other purpose (more than 50% of the equipment's use is attributable to early voting – e.g., an additional tabulator was deemed necessary and utilized for processing early voting ballots).

- Yes
- No

C8.2. * Was the *envelope opener* expense incurred for the *direct* purpose of / *directly* for or due to early voting?

Note: The equipment would not have been acquired but for early voting (e.g., an envelope opener was deemed necessary due to the volume of vote-by-mail ballots and would not have been purchased otherwise).

- Yes
- No

*** C8.3. Was the *envelope opener* expense *actually* incurred / an *actual* expense of the municipality for early voting?**

Note: The expense must have been incurred in anticipation of or during the applicable early voting period, or, if incurred on or after Election Day, it must have been exclusively attributable to early voting (e.g., costs for central tabulation activities occurring on Election Day for processing vote-by-mail ballots), for which an ascertainable payment has been or will be made.

- Yes
- No

If "No" was answered for questions C8.1, C8.2, and/or C8.3...

(for question C8.1) The expense was not incurred for the primary purpose of/primarily for early voting; the equipment will not be used more than 50% for early voting; the expense cannot be certified. Please contact DLM.CostCertification@massauditor.gov for questions.

(for question C8.2) The expense was not incurred for the direct purpose of/directly for or due to early voting; the equipment would have been acquired regardless of early voting; the expense cannot be certified. Please contact DLM.CostCertification@massauditor.gov for questions.

(for question C8.3) The expense was not actually incurred in anticipation of or during the applicable early voting period, or, if incurred on or after Election Day, was not exclusively attributable to early voting, or an ascertainable payment was not made; the expense cannot be certified. Please contact DLM.CostCertification@massauditor.gov for questions.

If "Yes" was answered for questions C8.1, C8.2, and C8.3 ...

Your prior responses indicate that you must complete the following questions for the *envelope opener* expense(s) to be considered for certification.

C8.4. * Provide the following information about the *replacement ballot drop box*.

Vendor(s):	
Manufacturer(s):	
Model(s):	
Serial Number(s):	
Date(s) of Acquisition:	
Quantity:	
Primary Use:	

C8.5. * Was the *envelope opener* purchased, leased, or rented?

- Purchase
- Lease
- Rental

C8.6. * If purchased, what is the *envelope opener's* anticipated useful life (number of months)?

C8.7. * If the *envelope opener* was leased or rented, what is the length of the contract?

Start of Lease/Rental: _____

End of Lease/Rental: _____

C8.8. * If the *envelope opener* was leased or rented, does the contract include a buyout option?

- Yes
- No

C8.9. * Upload the invoice or lease/rental contract of the *envelope opener* here; durable equipment expenses will not be certified if we do not receive an upload: _____

C8.10. * Provide the incurred expense and a percentage allocation of use of the *envelope opener* between vote-by-mail and general office use/tasks unrelated to early voting (totaling 100%) over such equipment's useful life or length of lease/rental.

Reminder: Excludes extended warranties, optional add-ons, service or maintenance fees, finance charges, and other indirect costs.

Equipment Expense	% Use: Vote-by-Mail	% Use: General Office Use/Unrelated Tasks	Total Eligible Durable Equipment Expense

Total Durable Equipment Expense: _____

C8.11. Enter any other information or explanation relevant to demonstrate that the *envelope opener* was acquired directly and primarily to implement vote-by-mail.

C9. * Did your municipality incur any expenses to acquire a *paper folding machine*?

- Yes
- No

Selecting No will skip to Question C10.

C9.1. * Was the *paper folding machine* expense incurred for the *primary* purpose of / *primarily* for early voting?

Note: The equipment must have been acquired more to implement early voting than for any other purpose (more than 50% of the equipment's use is attributable to early voting – e.g., an additional tabulator was deemed necessary and utilized for processing early voting ballots).

- Yes
- No

C9.2. * Was the *paper folding machine* expense incurred for the *direct* purpose of / *directly* for or due to early voting?

Note: The equipment would not have been acquired but for early voting (e.g., an envelope opener was deemed necessary due to the volume of vote-by-mail ballots and would not have been purchased otherwise).

- Yes
- No

*** C9.3.** Was the *paper folding machine* expense *actually* incurred / an *actual* expense of the municipality for early voting?

Note: The expense must have been incurred in anticipation of or during the applicable early voting period, or, if incurred on or after Election Day, it must have been exclusively attributable to early voting (e.g., costs for central tabulation activities occurring on Election Day for processing vote-by-mail ballots), for which an ascertainable payment has been or will be made.

- Yes
- No

If “No” was answered for questions C9.1, C9.2, and/or C9.3...

(for question C9.1) The expense was not incurred for the primary purpose of/primarily for early voting; the equipment will not be used more than 50% for early voting; the expense cannot be certified. Please contact DLM.CostCertification@massauditor.gov for questions.

(for question C9.2) The expense was not incurred for the direct purpose of/directly for or due to early voting; the equipment would have been acquired regardless of early voting; the expense cannot be certified. Please contact DLM.CostCertification@massauditor.gov for questions.

(for question C9.3) The expense was not actually incurred in anticipation of or during the applicable early voting period, or, if incurred on or after Election Day, was not exclusively attributable to early voting, or an ascertainable payment was not made; the expense cannot be certified. Please contact DLM.CostCertification@massauditor.gov for questions.

If “Yes” was answered for questions C9.1, C9.2, and C9.3 ...

Your prior responses indicate that you must complete the following questions for the **paper folding machine** expense(s) to be considered for certification.

C9.4. * Provide the following information about the *paper folding machine*.

Vendor(s):	
Manufacturer(s):	
Model(s):	
Serial Number(s):	
Date(s) of Acquisition:	
Quantity:	
Primary Use:	

C9.5. * Was the *paper folding machine* purchased, leased, or rented?

- Purchase
- Lease
- Rental

C9.6. * If purchased, what is the *paper folding machine*'s anticipated useful life (number of months)? _____

C9.7. * If the *paper folding machine* was leased or rented, what is the length of the contract?

Start of Lease/Rental: _____

End of Lease/Rental: _____

C9.8. * If the *paper folding machine* was leased or rented, does the contract include a buyout option?

- Yes
- No

C9.9. * Upload the invoice or lease/rental contract of the *paper folding machine* here; durable equipment expenses will not be certified if we do not receive an upload: _____

C9.10. * Provide the incurred expense and a percentage allocation of use of the *paper folding machine* between vote-by-mail and general office use/tasks unrelated to early voting (totaling 100%) over such equipment’s useful life or length of lease/rental.

Reminder: Excludes extended warranties, optional add-ons, service or maintenance fees, finance charges, and other indirect costs.

Equipment Expense	% Use: Vote-by-Mail	% Use: General Office Use/Unrelated Tasks	Total Eligible Durable Equipment Expense

Total Durable Equipment Expense: _____

C9.11. Enter any other information or explanation relevant to demonstrate that the *paper folding machine* was acquired directly and primarily to implement vote-by-mail.

C10. * Did your municipality incur any expenses to acquire a *storage solution such as a storage bin, cart, or cabinet*?

- Yes
- No

Selecting No will skip to Question C11.

C10.1. * Was the *storage solution* expense incurred for the *primary* purpose of / *primarily* for early voting?

Note: The equipment must have been acquired more to implement early voting than for any other purpose (more than 50% of the equipment’s use is attributable to early voting – e.g., an additional tabulator was deemed necessary and utilized for processing early voting ballots).

- Yes
- No

C10.2. * Was the *storage solution* expense incurred for the *direct* purpose of / *directly* for or due to early voting?

Note: The equipment would not have been acquired but for early voting (e.g., an envelope opener was deemed necessary due to the volume of vote-by-mail ballots and would not have been purchased otherwise).

- Yes
- No

*** C10.3. Was the *storage solution* expense *actually* incurred / an *actual* expense of the municipality for early voting?**

Note: The expense must have been incurred in anticipation of or during the applicable early voting period, or, if incurred on or after Election Day, it must have been exclusively attributable to early voting (e.g., costs for central tabulation activities occurring on Election Day for processing vote-by-mail ballots), for which an ascertainable payment has been or will be made.

- Yes
- No

If “No” was answered for questions C10, C10.1, C10.2, and/or C10C10.3...

(for question C10.1) The expense was not incurred for the primary purpose of/primarily for early voting; the equipment will not be used more than 50% for early voting; the expense cannot be certified. Please contact DLM.CostCertification@massauditor.gov for questions.

(for question C10.2) The expense was not incurred for the direct purpose of/directly for or due to early voting; the equipment would have been acquired regardless of early voting; the expense cannot be certified. Please contact DLM.CostCertification@massauditor.gov for questions.

(for question C10.3) The expense was not actually incurred in anticipation of or during the applicable early voting period, or, if incurred on or after Election Day, was not exclusively attributable to early voting, or an ascertainable payment was not made; the expense cannot be certified. Please contact DLM.CostCertification@massauditor.gov for questions.

If “Yes” was answered for questions C10.1, C10.2, and C10.3 ...

Your prior responses indicate that you must complete the following questions for the *storage solution* expense(s) to be considered for certification.

C10.4. * Provide the following information about the *storage solution*.

Vendor(s):	
Manufacturer(s):	
Model(s):	
Serial Number(s):	
Date(s) of Acquisition:	
Quantity:	
Primary Use:	

C10.5. * Was the *storage solution* purchased, leased, or rented?

- Purchase
- Lease
- Rental

C10.6. * If purchased, what is the *storage solution*'s anticipated useful life (number of months)?

C10.7. * If the *storage solution* was leased or rented, what is the length of the contract?

Start of Lease/Rental: _____

End of Lease/Rental: _____

C10.8. * If the *storage solution* was leased or rented, does the contract include a buyout option?

- Yes
- No

C10.9. * Upload the invoice or lease/rental contract of the *storage solution* here; durable equipment expenses will not be certified if we do not receive an upload: _____

C10.10. * Provide the incurred expense and a percentage allocation of use of the *storage solution* between vote-by-mail and general office use/tasks unrelated to early voting (totaling 100%) over such equipment's useful life or length of lease/rental.

Reminder: Excludes extended warranties, optional add-ons, service or maintenance fees, finance charges, and other indirect costs.

Equipment Expense	% Use: Vote-by-Mail	% Use: General Office Use/Unrelated Tasks	Total Eligible Durable Equipment Expense

Total Durable Equipment Expense: _____

C10.11. Enter any other information or explanation relevant to demonstrate that the *storage solution* was acquired directly and primarily to implement vote-by-mail.

C11. * Did your municipality incur any expenses to acquire a *tabulator or high speed scanner*?

- Yes
- No

Selecting No will skip to Question C12.

C11.1. * Was the *tabulator or high speed scanner* expense incurred for the *primary purpose of / primarily* for early voting?

Note: The equipment must have been acquired more to implement early voting than for any other purpose (more than 50% of the equipment's use is attributable to early voting – e.g., an additional tabulator was deemed necessary and utilized for processing early voting ballots).

- Yes
- No

C11.2. * Was the *tabulator or high speed scanner* expense incurred for the *direct purpose of / directly* for or due to early voting?

Note: The equipment would not have been acquired but for early voting (e.g., an envelope opener was deemed necessary due to the volume of vote-by-mail ballots and would not have been purchased otherwise).

- Yes
- No

*** C11.3.** Was the *tabulator or high speed scanner* expense *actually* incurred / an *actual* expense of the municipality for early voting?

Note: The expense must have been incurred in anticipation of or during the applicable early voting period, or, if incurred on or after Election Day, it must have been exclusively attributable to early voting (e.g., costs for central tabulation activities occurring on Election Day for processing vote-by-mail ballots), for which an ascertainable payment has been or will be made.

- Yes
- No

If "No" was answered for questions C11.1, C11.2, and/or C11.3...

(for question C11.1) The expense was not incurred for the primary purpose of/primarily for early voting; the equipment will not be used more than 50% for early voting; the expense cannot be certified. Please contact DLM.CostCertification@massauditor.gov for questions.

(for question C11.2) The expense was not incurred for the direct purpose of/directly for or due to early voting; the equipment would have been acquired regardless of early voting; the expense cannot be certified. Please contact DLM.CostCertification@massauditor.gov for questions.

(for question C11.3) The expense was not actually incurred in anticipation of or during the applicable early voting period, or, if incurred on or after Election Day, was not exclusively attributable to early voting, or an ascertainable payment was not made; the expense cannot be certified. Please contact DLM.CostCertification@massauditor.gov for questions.

If "Yes" was answered for questions C11.1, C11.2, and C11.3 ...

Your prior responses indicate that you must complete the following questions for the ***tabulator or high speed scanner*** expense(s) to be considered for certification.

C11.4. * Provide the following information about the *tabulator or high speed scanner*.

Vendor(s):	
Manufacturer(s):	
Model(s):	
Serial Number(s):	
Date(s) of Acquisition:	
Quantity:	
Primary Use:	

C11.5. * Was the *tabulator or high speed scanner* purchased, leased, or rented?

- Purchase
- Lease
- Rental

C11.6. * If purchased, what is the *tabulator or high speed scanner's* anticipated useful life (number of months)? _____

C11.7. * If the *tabulator or high speed scanner* was leased or rented, what is the length of the contract?

Start of Lease/Rental: _____

End of Lease/Rental: _____

C11.8. * If the *tabulator or high speed scanner* was leased or rented, does the contract include a buyout option?

- Yes
- No

C11.9. * Upload the invoice or lease/rental contract of the *tabulator or high speed scanner* here; durable equipment expenses will not be certified if we do not receive an upload:

C11.10. * Provide the incurred expense and a percentage allocation of use of the *tabulator or high speed scanner* between vote-by-mail and general office use/tasks unrelated to early voting (totaling 100%) over such equipment's useful life or length of lease/rental.

Reminder: Excludes extended warranties, optional add-ons, service or maintenance fees, finance charges, and other indirect costs.

Equipment Expense	% Use: Vote-by-Mail	% Use: General Office Use/Unrelated Tasks	Total Eligible Durable Equipment Expense

Total Durable Equipment Expense: _____

C11.11. Enter any other information or explanation relevant to demonstrate that the *tabulator or high speed scanner* was acquired directly and primarily to implement vote-by-mail.

C12a. * Did your municipality incur any expenses to acquire *any other* type of durable equipment of \$500 or more?

- Yes
- No

Selecting No will skip to Question C13.

C12b. * List the durable equipment that was acquired by your municipality.

Equipment Name

C12.1. * Was the expense(s) incurred for the *primary* purpose of / *primarily* for early voting?

Note: The equipment must have been acquired more to implement early voting than for any other purpose (more than 50% of the equipment's use is attributable to early voting – e.g., an additional tabulator was deemed necessary and utilized for processing early voting ballots).

- Yes
- No

C12.2. * Was the expense(s) incurred for the *direct* purpose of / *directly* for or due to early voting?

Note: The equipment would not have been acquired but for early voting (e.g., an envelope opener was deemed necessary due to the volume of vote-by-mail ballots and would not have been purchased otherwise).

- Yes
- No

*** C12.3. Was the expense(s) *actually* incurred / an *actual* expense of the municipality for early voting?**

Note: The expense must have been incurred in anticipation of or during the applicable early voting period, or, if incurred on or after Election Day, it must have been exclusively attributable to early voting (e.g., costs for central tabulation activities occurring on Election Day for processing vote-by-mail ballots), for which an ascertainable payment has been or will be made.

- Yes
- No

If "No" was answered for questions C12.1, C12.2, and/or C12.3...

(for question C12.1) The expense was not incurred for the primary purpose of/primarily for early voting; the equipment will not be used more than 50% for early voting; the expense cannot be certified. Please contact DLM.CostCertification@massauditor.gov for questions.

(for question C12.2) The expense was not incurred for the direct purpose of/directly for or due to early voting; the equipment would have been acquired regardless of early voting; the expense cannot be certified. Please contact DLM.CostCertification@massauditor.gov for questions.

(for question C12.3) The expense was not actually incurred in anticipation of or during the applicable early voting period, or, if incurred on or after Election Day, was not exclusively attributable to early voting, or an ascertainable payment was not made; the expense cannot be certified. Please contact DLM.CostCertification@massauditor.gov for questions.

If "Yes" was answered for questions C12.1, C12.2, and C12.3 ...

Your prior responses indicate that you must complete the following questions for the *other* expense(s) to be considered for certification.

C12.4. * Provide the following information about the durable equipment expense(s).

Vendor(s):	
Manufacturer(s):	
Model(s):	
Serial Number(s):	
Date(s) of Acquisition:	
Quantity:	
Primary Use:	

C12.5. * Select if the equipment was purchased, leased, or rented.

- Purchase
- Lease
- Rental

C12.6. * For each purchase, list the equipment’s anticipated useful life (number of months).

Equipment Name	Useful Life (# of months)

C12.7. * For each rental or lease, list the length of each contract.

Equipment Name	Start of Lease/Rental	End of Lease/Rental

C12.8. * For each rental or lease, identify if the contract includes a buyout option.

Equipment Name	Buyout Option?

C12.9. * Upload the invoice(s) or lease/rental contract(s) of the durable equipment here; durable equipment expenses will not be certified if we do not receive an upload:

C12.10. * For each item, provide the incurred expense and a percentage allocation of use of the durable equipment between vote-by-mail and general office use/tasks unrelated to early voting (totaling 100%) over such equipment’s useful life or length of lease/rental.

Reminder: Excludes extended warranties, optional add-ons, service or maintenance fees, finance charges, and other indirect costs.

Equipment Name	Equipment Expense	% Use: Vote-by-Mail	% Use: General Office Use/Unrelated Tasks	Total Eligible Durable Equipment Expenses

Total Durable Equipment Expense: _____

C12.11. Enter any other information or explanation relevant to demonstrate that the durable equipment was acquired directly and primarily to implement vote-by-mail.

C13. * Did your municipality incur any expenses for durable equipment with a cost of less than \$500 per item directly and primarily to implement vote-by-mail for a special local election held during the fiscal year?

- Yes
- No

If yes...

C13a. * Provide the incurred expenses for each type of durable equipment with a cost of less than \$500 per item and a percentage allocation of use of the equipment between vote-by-mail and general office use/tasks unrelated to early voting (totaling 100%).

Drop-down question; select from one of the following:

- Time and date stamp
- Manual letter opener
- Storage solution (e.g., storage bin)
- Printer
- Other

Equipment Type	Equipment Expense	Primary Use	% Use: Vote-by-Mail	% Use: General Office Use/Unrelated Tasks	Certified Expense

Total Small Durable Equipment Expenses: _____

C13b. * If "Other" was selected, what did your municipality acquire? _____

Section D: Certification Clause

I hereby certify that I have reviewed this cost certification survey in its entirety, and further certify that the information provided herein for the city or town named below is true and accurate to the best of my knowledge, information, and belief; submitted expenses have been actually incurred, would not have been incurred but for early voting, and have been incurred more to implement early voting than for any other purpose (more than 50% is attributable to early voting); and additional supporting documentation will be provided if requested.

I further certify that my typed name below constitutes my electronic signature, being the legal equivalent of my traditional inked signature.

***Municipality:** _____
***Date:** _____
***Municipal Election Official E-Signature:** _____