

R&D CAPITALIZATION & EXPENSE REPORT

Software Research and Development

Company Name:

Report Period:

Project Name:

Date Prepared:

Project Code:

Prepared By:

1. LABOR / RESOURCE COST ALLOCATION

Resource / Role Name	Total Hours Worked	Hourly Rate	Research Phase % (Expense)	Development Phase % (Capitalized)	Total Allocation Cost
Subtotal Labor					

2. NON-LABOR PROJECT EXPENSES

Expense Description	Vendor / Tool	Category	Expensed Amount	Capitalized Amount
Subtotal Non-Labor				

3. CAPITALIZATION VS EXPENSE SUMMARY

Cost Category	Expensed Cost (Research Phase)	Capitalized Cost (Development Phase)
Internal Labor Costs		
Contractors / External Labor		
Software Licenses & Third-party Tools		
Hosting & Infrastructure Deployment		
Other Direct Project Overhead		
Total Project Costs		

4. ASSET AMORTIZATION SETTINGS

**Capitalization Start
Date:**

Useful Life (Years):

**Amortization Start
Date:**

**Amortization
Method:**

PREPARED BY: R&D PROJECT LEAD / ENGINEERING DIRECTOR

Date:

APPROVED BY: CHIEF FINANCIAL OFFICER / FINANCE LEAD

Date: