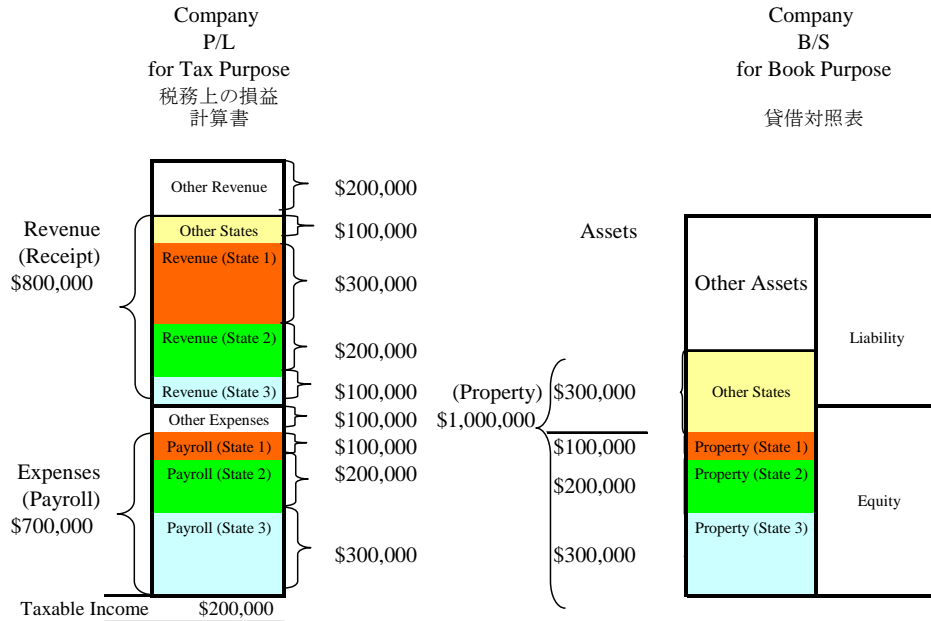


**State Apportionment Percentage Calculation**  
 州按分率計算



State 1			
<b>Receipt Factor</b>	$\$300,000 / \$800,000 =$	0.3750	<b>a</b>
<b>Payroll Factor</b>	$\$100,000 / \$700,000 =$	0.1429	<b>b</b>
<b>Property Factor</b>	$\$100,000 / \$1,000,000 =$	0.1000	<b>c</b>
<b>3 Factor</b>	<b>a+b+c</b>	0.6179	Final Apportionment percentage (%)
<b>4 Factor</b>	<b>2*a+b+c</b>	0.9929	24.8214%
State 2			
<b>Receipt Factor</b>	$\$200,000 / \$800,000 =$	0.2500	<b>d</b>
<b>Payroll Factor</b>	$\$200,000 / \$700,000 =$	0.2857	<b>e</b>
<b>Property Factor</b>	$\$200,000 / \$1,000,000 =$	0.2000	<b>f</b>
<b>3 Factor</b>	<b>d+e+f</b>	0.7357	Final Apportionment percentage (%)
<b>4 Factor</b>	<b>2*d+e+f</b>	0.9857	24.6429%
State 3			
<b>Receipt Factor</b>	$\$100,000 / \$800,000 =$	0.1250	<b>g</b>
<b>Payroll Factor</b>	$\$300,000 / \$700,000 =$	0.4286	<b>h</b>
<b>Property Factor</b>	$\$300,000 / \$1,000,000 =$	0.3000	<b>i</b>
<b>1 Factor</b>	<b>g</b>	0.1250	Final Apportionment percentage (%)
<b>3 Factor</b>	<b>g+h+i</b>	0.8536	12.5000%
<b>4 Factor</b>	<b>2*g+h+i</b>	0.9786	28.4524%