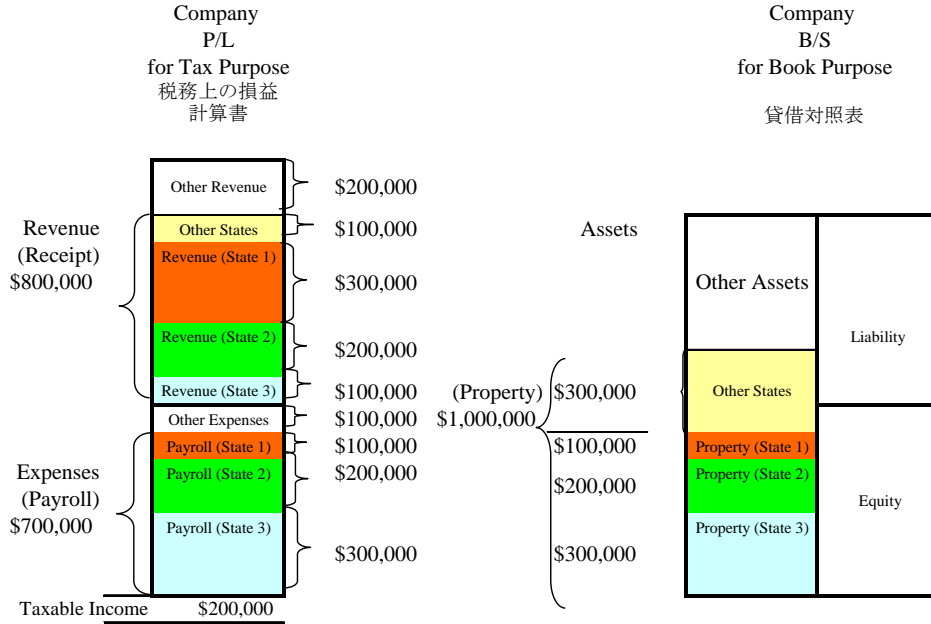


State Apportionment Percentage Calculation
州按分配賦率計算



State 1

Receipt Factor	\$300,000 / \$800,000=	0.3750	a	
Payroll Factor	\$100,000 / \$700,000=	0.1429	b	
Property Factor	\$100,000 / \$1,000,000=	0.1000	c	Final Apportionment percentage (%)
3 Factor	a+b+c	0.6179		20.5952%
4 Factor	2*a+b+c	0.9929		24.8214%

State 2

Receipt Factor	\$200,000 / \$800,000=	0.2500	d	
Payroll Factor	\$200,000 / \$700,000=	0.2857	e	
Property Factor	\$200,000 / \$1,000,000=	0.2000	f	Final Apportionment percentage (%)
3 Factor	d+e+f	0.7357		24.5238%
4 Factor	2*d+e+f	0.9857		24.6429%

State 3

Receipt Factor	\$100,000 / \$800,000=	0.1250	g	
Payroll Factor	\$300,000 / \$700,000=	0.4286	h	
Property Factor	\$300,000 / \$1,000,000=	0.3000	i	Final Apportionment percentage (%)
1 Factor	g	0.1250		12.5000%
3 Factor	g+h+i	0.8536		28.4524%
4 Factor	2*g+h+i	0.9786		24.4643%