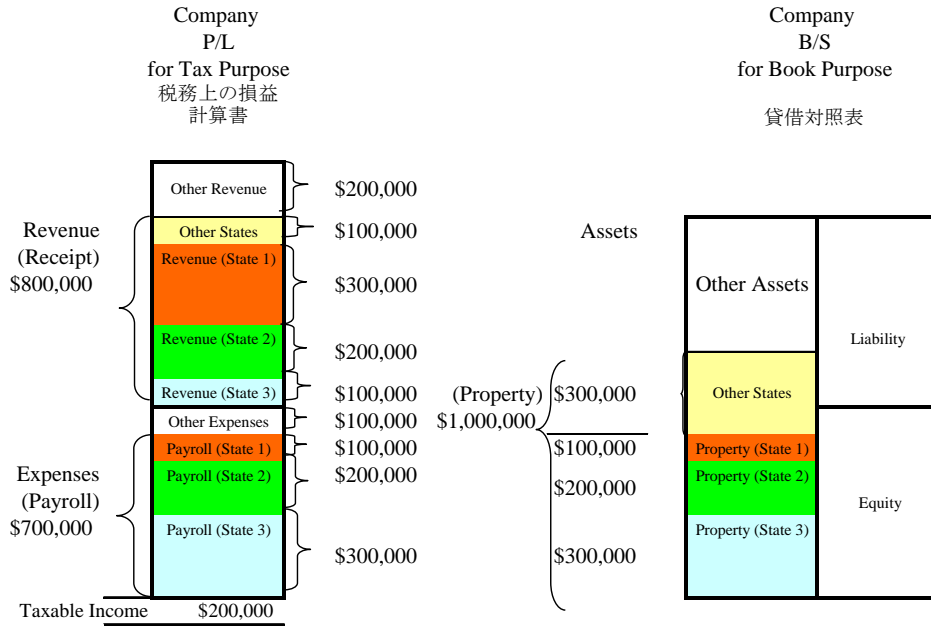


State Apportionment Percentage Calculation
州按分配賦率計算



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
3 Factor	a+b+c	0.6179	Final Apportionment percentage (%)
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
3 Factor	d+e+f	0.7357	Final Apportionment percentage (%)
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
1 Factor	g	0.1250	Final Apportionment percentage (%)
3 Factor	g+h+i	0.8536	12.5000%
4 Factor	2*g+h+i	0.9786	28.4524%