### State Apportionment Percentage Calculation

**Company**

**P/L**

for Tax Purpose

**Company**

**B/S**

for Book Purpose

<table>
<thead>
<tr>
<th>Revenue (Receipt) $800,000</th>
<th>Other Revenue</th>
<th>Other States</th>
<th>Revenue (State 1)</th>
<th>$100,000</th>
<th>$300,000</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>Revenue (State 2)</td>
<td>$200,000</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Revenue (State 3)</td>
<td>$100,000 (Property)</td>
<td>$300,000</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Other Expenses</td>
<td>$100,000</td>
<td>$200,000</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Payroll (State 1)</td>
<td>$100,000</td>
<td></td>
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<tr>
<td></td>
<td></td>
<td></td>
<td>Payroll (State 2)</td>
<td>$200,000</td>
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</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Payroll (State 3)</td>
<td>$300,000</td>
<td></td>
</tr>
<tr>
<td>Taxable Income</td>
<td>$200,000</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### State 1

- **Receipt Factor** = $300,000 / $800,000 = 0.3750
- **Payroll Factor** = $100,000 / $700,000 = 0.1429
- **Property Factor** = $100,000 / $1,000,000 = 0.1000

**Final Apportionment percentage (%)**

**3 Factor** = a + b + c = 0.6179

**4 Factor** = 2a + b + c = 0.9929

#### State 2

- **Receipt Factor** = $200,000 / $800,000 = 0.2500
- **Payroll Factor** = $200,000 / $700,000 = 0.2857
- **Property Factor** = $200,000 / $1,000,000 = 0.2000

**Final Apportionment percentage (%)**

**3 Factor** = d + e + f = 0.7357

**4 Factor** = 2d + e + f = 0.9857

#### State 3

- **Receipt Factor** = $100,000 / $800,000 = 0.1250
- **Payroll Factor** = $300,000 / $700,000 = 0.4286
- **Property Factor** = $300,000 / $1,000,000 = 0.3000

**Final Apportionment percentage (%)**

**1 Factor** = g = 0.1250

**3 Factor** = g + h = 0.4536

**4 Factor** = 2g + h = 0.9072

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