

APPORTIONMENT FORMULA

See separate instructions before completing this Schedule P.

ATTACHMENT TO FORM N-30



CFF081

This schedule must be completed and filed with Hawaii Corporation Income Tax Return (Form N-30), by every corporation engaged in a business within and without Hawaii. Attach a worksheet showing the requested information for each member of a combined unitary group.

Exact corporate title _____ Income year ended _____

| | TOTAL WITHIN AND WITHOUT HAWAII (a) (Omit cents) | | TOTAL WITHIN HAWAII (b) (Omit cents) | | PERCENT WITHIN HAWAII* (b) ÷ (a) |
|--|--|--|--|--|-------------------------------------|
| 1. PROPERTY FACTOR: | | | | | |
| Inventory | | | | | |
| Buildings | | | | | |
| Machinery and equipment | | | | | |
| Furniture and equipment | | | | | |
| Delivery equipment | | | | | |
| Land | | | | | |
| Leasehold interests (Net Annual Rent x 8) | | | | | |
| Rented properties (Net Annual Rent x 8) | | | | | |
| Leasehold improvements | | | | | |
| Other tangible assets (Attach schedule) | | | | | |
| TOTAL PROPERTY VALUES | 1(a)• | | 1(b)• | | % |
| 2. PAYROLL FACTOR: | | | | | |
| Wages, salaries, commissions and other compensation of employees included in: | | | | | |
| Cost of goods sold (Compensation only) | | | | | |
| Cost of operations (Compensation only) | | | | | |
| Compensations of officers | | | | | |
| Salesmen's salaries | | | | | |
| Salesmen's commissions | | | | | |
| Other salaries and wages | | | | | |
| Repairs (Compensation only) | | | | | |
| Other deductions (Compensation only) | | | | | |
| TOTAL PAYROLL VALUES | 2(a)• | | 2(b)• | | % |
| 3. SALES FACTOR: | | | | | |
| Sales delivered or shipped to purchasers in Hawaii | | | | | |
| a. From outside Hawaii | | | | | |
| b. From within Hawaii | | | | | |
| Sales shipped from Hawaii to the U.S. Gov't | | | | | |
| Sales delivered or shipped to purchasers outside Hawaii | | | | | |
| GROSS SALES, LESS RETURNS AND ALLOWANCES | 3(a)• | | 3(b)• | | % |
| 4. Total percent (sum of the percentages above) | | | | | % |
| 5. Average percent (1/3 of line 4). Enter here and on Schedule O, line 24 | | | | | % |

*Compute all percentages to 5 decimal places (.00000%)