

# APPORTIONMENT FORMULA

See separate instructions before completing this Schedule P.

ATTACHMENT TO FORM N-30



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)		TOTAL WITHIN HAWAII (b)		PERCENT WITHIN HAWAII* (b) ÷ (a)
	Beginning of taxable year	End of taxable year	Beginning of taxable year	End of taxable year	
<b>1. PROPERTY FACTOR: (use original cost)</b>					
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) . . . . .					
<b>TOTAL PROPERTY VALUES (average value of property) . . . . .</b>	<b>1(a)●</b>		<b>1(b)●</b>		<b>%</b>
<b>2. PAYROLL FACTOR:</b>					
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) . . . . .					
<b>TOTAL PAYROLL VALUES . . . . .</b>	<b>2(a)●</b>		<b>2(b)●</b>		<b>%</b>
<b>3. SALES FACTOR:</b>					
Tangible property delivered or shipped to, Services/Intangible property used by 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 . . . . .					
<b>GROSS SALES, LESS RETURNS AND ALLOWANCES . . . . .</b>	<b>3(a)●</b>		<b>3(b)●</b>		<b>%</b>
<b>4. Total percent (sum of the percentages above) . . . . .</b>					<b>%</b>
<b>5. Average percent (see Instructions). Enter here and on Schedule O, line 24 . . . . .</b>					<b>%</b>

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