

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	
1. PROPERTY FACTOR: (use original cost)					
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 (average value of property)	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 (see Instructions). Enter here and on Schedule O, line 24					%

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