

APPORTIONMENT FORMULAS

FOUR FACTOR

$$\frac{\text{Property Factor} + \text{Payroll Factor} + (\text{Sales Factor} \times 2)}{4}$$

Property Factor = $\frac{\text{Avg California Property}}{\text{Avg Total Property}}$

Payroll Factor = $\frac{\text{California Payroll}}{\text{Total Payroll}}$

Sales Factor = $\frac{\text{California Sales}}{\text{Total Sales}}$

THREE FACTOR

$$\frac{\text{Property Factor} + \text{Payroll Factor} + \text{Sales Factor}}{3}$$

Property Factor = $\frac{\text{Avg California Property}}{\text{Avg Total Property}}$

Payroll Factor = $\frac{\text{California Payroll}}{\text{Total Payroll}}$

Sales Factor = $\frac{\text{California Sales}}{\text{Total Sales}}$

SINGLE SALES FACTOR

$$\frac{\text{California Sales}}{\text{Total Sales}}$$