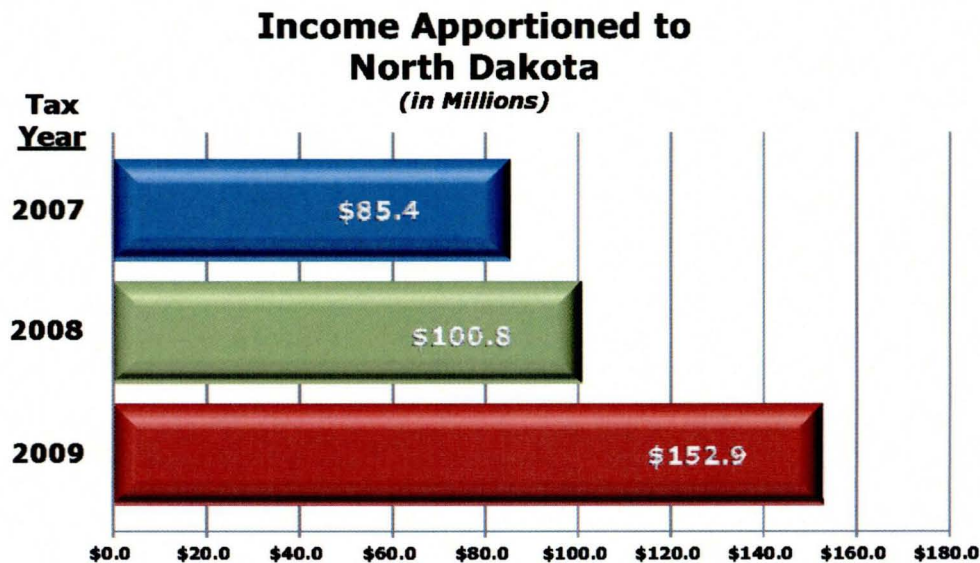
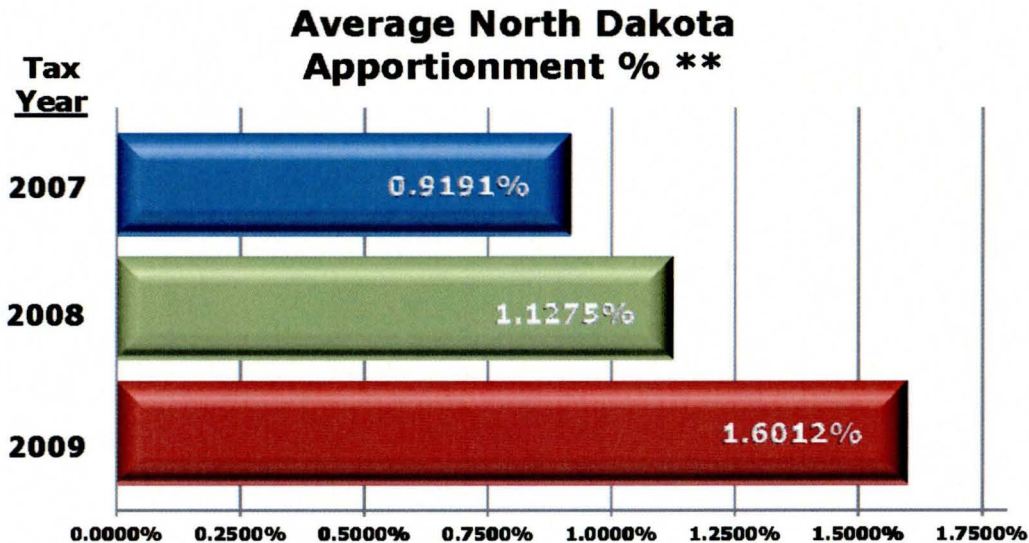


North Dakota Apportionment Factor Oil Exploration & Production Corporations*

Sample Data



* Based on sample of twenty corporations with the largest amounts of property assigned to North Dakota for apportionment factor purposes on the 2007 North Dakota return.

** North Dakota Apportionment % Formula:

$$\left[\frac{\text{ND Property}}{\text{Everywhere Property}} + \frac{\text{ND Payroll}}{\text{Everywhere Payroll}} + \frac{\text{ND Sales}}{\text{Everywhere Sales}} \right] \div 3 = \text{Apportionment \%}$$