

$$\frac{\text{Portion of Dividend to a Shareholder Attributable to Post-1986 Undistributed Earnings}}{\text{Undistributed Earnings}} = \frac{\text{Post-1986 Undistributed Earnings}}{\text{Post-1986 Undistributed Earnings}} \times \frac{\text{Dividends to Shareholder}}{\text{Total Dividends Paid To all Shareholders}}$$