

$$\frac{\text{Amount of remittance (in QBC branch's functional currency) from the applicable pool (EQ, post-86 profits, or equity pool)}}{\text{Balance of the applicable pool (EQ, post-86 profits or equity pool) reduced by prior remittances}} \times \text{The dollar basis of the applicable pool (\$E, \$P, or basis pool) reduced by prior remittances}$$