

$$\begin{array}{l}
 \text{Portion of Dividend to a} \\
 \text{Shareholder Attributable} \\
 \text{to Accumulated Profits} \\
 \text{of a Particular Pre-1987} \\
 \text{Taxable Year}
 \end{array}
 =
 \begin{array}{l}
 \text{Dividend Paid Out of Pre-} \\
 \text{1987 Accumulated Profits} \\
 \text{with Respect to the} \\
 \text{Particular Pre-1987} \\
 \text{Taxable Year}
 \end{array}
 \times
 \frac{\text{Dividends to Shareholder}}{\text{Total Dividends Paid To all Shareholders}}$$