

Corporation:	Amount of credit
M	$\$70,000 \times \frac{\$75,000}{\$280,000} = \$18,750$
N	$\$70,000 \times \frac{\$90,000}{\$280,000} = \$22,500$
O	$\$70,000 \times \frac{\$115,000}{\$280,000} = \$28,750$
P	$\$70,000 \times \frac{0}{\$280,000} = 0$