

Corporation:

Qualified 1st
year wages

$$\text{M} \dots \$6,000 \times \frac{\$2,500}{\$7,000} = \$2,142.86$$

$$\text{N} \dots \$6,000 \times \frac{\$1,500}{\$7,000} = \$1,285.71$$

$$\text{O} \dots \$6,000 \times \frac{\$3,000}{\$7,000} = \$2,571.43$$