

$$\frac{\begin{array}{l} \$200,000 \\ \text{(consideration furnished by A)} \end{array}}{\begin{array}{l} \$250,000 \\ \text{(total consideration} \\ \text{furnished by both spouses)} \end{array}} \times \$300,000 \text{ (proceeds of termination)} = \$240,000$$

(Proceeds of termination attributable to A.)