$$\frac{\$500 - \$100\ (15\%/35\%) - \$300\ (15\%/35\%) - \$300\ (28\%/35\%) - \$100\ (28\%/35\%)}{\$1{,}000 + \$500 + \$500 + \$100\ (28\%/35\%) + \$200\ (25\%/35\%)}$$