$$\frac{\text{(Production additional section 263A costs + Residual pre-production additional section 263A costs)}}{\text{(Production section 471 costs + Direct materials adjustment)}} = \frac{(\$790{,}000 + 120{,}000)}{(\$7{,}500{,}000 + 1{,}500{,}000)} = 10.11\%$$