

$$\frac{\text{Lobbying labor hours}}{\text{Total labor hours}} \times \text{Total costs of operations} + \text{Allocable third-party costs} = \text{Costs allocable to lobbying activities}$$

$$\left[ \frac{300 + 1,700 + 1,000}{6,000} \times \$300,000 \right] + [0] = \$150,000.$$