$$\text{Expense apportionable to a separate category} = \text{Expense} \times \frac{\begin{array}{c}\text{Value of assets in a separate category}\\\text{(minus related person debt}\\\text{allocated to passive assets if}\\\text{the category is passive)}\end{array}}{\begin{array}{c}\text{Value of total assets minus}\\\text{related person debt allocated}\\\text{to passive assets}\end{array}}$$