

Working capital to total assets = Working capital divided by total assets

*The amounts used on this form are taken from **Filled-In Form R0**.*

Calculation of **working capital to total assets** from the balance sheet dated Dec. 31, 2022.

Current assets	\$ 72,000	CA	
<i>minus</i> current liabilities	\$ 61,000	CL	
= Working capital	\$ 11,000	WC	(CA - CL)
<i>divided by</i> total assets	\$ 355,000	TA	
= Working capital to total assets	0.03 : 1		(WC / TA)

Notes:

- CA** The total amount of the current assets will appear as the first subtotal of the assets on most balance sheets. If the total of the current assets is not shown on the balance sheet, you can calculate the amount by using **Form R1**.
- CL** The total amount of the current liabilities will appear as the first subtotal of the liabilities on most balance sheets. If the total of the current liabilities is not shown on the balance sheet, you can calculate the amount by using **Form R1**.
- TA** The amount of total assets appears at the end of the asset section of the balance sheet.