

I R V

I = Income

R = Rate

V = Value

$$\frac{I}{R} = V \quad \frac{\$90,000}{10\%} = \$900,000$$

$$\frac{I}{V} = R \quad \frac{\$90,000}{\$900,000} = 10\%$$

$$R \times V = I \quad .10 \times 900,000 = 90,000$$