# CHAPTER 7 <br> Percents 

## 7-1. Percent of Change

The word percent means hundredth or out of every hundred.
To write a decimal or a fraction as a percent, multiply the decimal or the fraction by 100 and add the $\%$ sign. Convert the fraction to decimal.
To write a percent as a decimal or a fraction, multiply the percent by $\frac{1}{100}$, and drop the $\%$ sign.
Simplify the fraction.

Example $1 \quad$ Write each decimal or fraction as a percent.
a. 0.65
b. $\frac{3}{16}$

Solution $\qquad$ a. $0.65=0.65 \times 100 \%=65 \%$
c. $\frac{3}{16}=\frac{3}{16} \times 100 \%=\frac{300}{16} \%=18.75 \%$

Multiply the decimal by 100 and add the \% sign.

Multiply the fraction by 100 and add the $\%$ sign. Convert the fraction to decimal.

Example $2 \square$ Write $175 \%$ as a decimal and a fraction.

Solution $\square \quad 175 \%=175 \times \frac{1}{100}=\frac{175}{100}=1.75 \quad$ Multiply the amount of percent by $\frac{1}{100}$,

$$
175 \%=175 \times \frac{1}{100}=\frac{175}{100}=\frac{7}{4}
$$

The percent a quantity increases or decreases from its original amount is the percent of change.
percent increase $=\frac{\text { amount of increase }}{\text { original amount }} \quad$ percent decrease $=\frac{\text { amount of decrease }}{\text { original amount }}$

Example $3 \quad$ a. A $\$ 300$ tablet is on sale for $\$ 234$. What is the percent of discount?
b. The population of Sunny Hills increased from 12,000 to 15,840 in ten years. What is the percent increase of the population?

Solution
$\square$ a. percent discount $=\frac{\text { amount of discount }}{\text { original amount }}$

$$
=\frac{300-234}{300}=\frac{66}{300}=0.22
$$

There was a $22 \%$ discount.
b. percent increase $=\frac{\text { number of increase }}{\text { original number }}$
$=\frac{15,840-12,000}{12,000}=\frac{3,840}{12,000}=0.32$
There was a $32 \%$ increase in population.

## Exercises - Percent of Change

## 1

Which of the following is equivalent to 0.03 \% of 4 ?
A) 0.12
B) 0.012
C) 0.0012
D) 0.00012

## 2

$\frac{1}{400}=$
A) $0.25 \%$
B) $0.025 \%$
C) $0.0025 \%$
D) $0.00025 \%$

## 3

The quantities $x$ and $y$ are positive. If $x$ is decreased by 20 percent and $y$ is increased by 20 percent, then the product of $x$ and $y$ is
A) unchanged
B) decreased by $4 \%$
C) increased by $5 \%$
D) decreased by $6 \%$

## 4

By what percent is $4.5 \times 10^{5}$ greater than $9 \times 10^{4}$ ?
A) $200 \%$
B) $400 \%$
C) $500 \%$
D) $600 \%$

5
The temperature increased from $60^{\circ} \mathrm{F}$ to $72^{\circ} \mathrm{F}$. What is the percent increase in temperature?
A) $15 \%$
B) $\frac{50}{3} \%$
C) $20 \%$
D) $\frac{70}{3} \%$

This year's enrollment in Mesa School District is 6,000 , which is 20 percent higher than last year's. What was last year's enrollment in Mesa School District?

## 7

If $125 \%$ of $x$ is 80 and $x$ is $n \%$ of 400 , what is the value of $n$ ?

## 7-2. Percents and Equations

You can solve a percent problem by writing and solving an equation or a proportion.
Three types of percent equations and corresponding verbal phrases are illustrated below.

| 1. Finding the Par | Verbal Phrase <br> What is $15 \%$ of 72 ? | Algebraic Expression $n=0.15 \times 72$ | Equation or Proportion <br> Write an equation. |
| :---: | :---: | :---: | :---: |
|  |  | $\frac{15}{100}=\frac{n}{72}$ | Write a proportion. |
| 2. Finding the Percent | What percent of 20 is 6 ? | $\frac{n}{100} \times 20=6$ | Write an equation. |
|  |  | $\frac{n}{100}=\frac{6}{20}$ | Write a proportion. |
| 3. Finding the Whole | 17 is $25 \%$ of what number? | $17=0.25 \times n$ | Write an equation. |
|  |  | $\frac{25}{100}=\frac{17}{n}$ | Write a proportion. |

Example $1 \quad$ Translate each verbal phrase into an algebraic equation and a proportion. Then solve.
a. What is $0.3 \%$ of 4 ?
b. What percent of 30 is 5 ?
c. 64 is $250 \%$ of what number?

Solution

- a. $x=0.003 \times 4=0.012$
$\frac{x}{4}=\frac{0.3}{100}$
$100 x=0.3 \times 4$
$x=1.2 \div 100=0.012$
b. $\frac{p}{100} \times 30=5$
$p=5 \times \frac{100}{30}=\frac{50}{3}$
$\frac{p}{100}=\frac{5}{30}$
$30 p=500$
$p=\frac{500}{30}=\frac{50}{3}$
c. $64=2.5 \times n$
$n=\frac{64}{2.5}=25.6$
$\frac{250}{100}=\frac{64}{n}$
$250 n=6400$
$n=\frac{6400}{250}=25.6$

Write an equation.
Write a proportion.
Cross products
Divide by 100 and solve.

Write an equation.
Multiply both sides by $\frac{100}{30}$ and simplify.
Write a proportion.
Cross products
Divide by 30 and simplify.

Write an equation. $250 \%=2.5$
Divide each side by 2.5 .

Write a proportion.
Cross products
Divide each side by 250 .

## Exercises - Percents and Equations

## 1

$28 \%$ of what number is 7 ?

## 2

3.6 is $240 \%$ of what number?

3
$\frac{1}{2} \%$ of 180 is what number?

4
$3 \frac{1}{3} \%$ of what number is 2.5 ?
26.4 is $0.55 \%$ of what number?

6
What percent of 12 is $8 ?$
A) $60 \%$
B) $66 \frac{2}{3} \%$
C) $75 \%$
D) $130 \frac{1}{3} \%$

## 7

54 is $120 \%$ of $k$.
Which of the following proportions could be used to solve the above expression?
A) $\frac{100}{120}=\frac{54}{k}$
B) $\frac{54}{100}=\frac{120}{k}$
C) $\frac{100}{54}=\frac{120}{k}$
D) $\frac{120}{100}=\frac{54}{k}$

8
If Kevin's monthly salary of $\$ 4,500$ is 72 percent of Paul's monthly salary, what is Paul's monthly salary?
A) $\$ 3,240$
B) $\$ 5,150$
C) $\$ 5,870$
D) $\$ 6,250$

## 7-3. Percent Word Problems

## Mixture of Two Different Solutions

Example $1 \quad$ How many milliliters of $65 \%$ acid solution must be added to 60 milliliters of a $40 \%$ acid solution in order to make a $50 \%$ acid solution?

Solution $\quad \square$ Let $x=$ the amount of $65 \%$ acid solution added.

|  | Total amount $\times \%$ acid $=$ Amount of acid |  |  |
| :---: | :---: | :---: | :---: |
| $40 \%$ solution | 60 | $40 \%$ | $0.4 \times 60$ |
| $65 \%$ solution | $x$ | $65 \%$ | $0.65 x$ |
| New solution | $60+x$ | $50 \%$ | $0.5(60+x)$ |

Original amount of acid + added acid $=$ new amount of acid
$0.4 \times 60+0.65 x=0.5(60+x)$
$24+0.65 x=30+0.5 x$
$0.15 x=6$
$x=40$
Therefore, 40 milliliters of $65 \%$ acid solution must be added.

## Interest and Investments

Example $2 \square$ Bob invested $\$ 7,500$ in stocks and bonds. The stocks pay $6.5 \%$ interest a year and the bonds pay $8 \%$ interest a year. His interest income is $\$ 528$ this year. How much money was invested in stocks?
Let $x=$ the amount invested in stocks.
Then, $7500-x=$ the amount invested in bonds.

|  | Amount invested $\times$ Rate $=$ |  |  |
| :--- | :---: | :---: | :---: |
| Interest |  |  |  |
| Stock | $x$ | .065 | $0.065 x$ |
| Bond | $7500-x$ | .08 | $0.08(7500-x)$ |

Interest from stocks + interest from bonds $=$ total interest income

$$
\begin{aligned}
& 0.065 x+.08(7500-x)=528 \\
& 0.065 x+600-.08 x=528 \\
& -0.015 x=-72 \\
& x=4800
\end{aligned}
$$

Therefore, $\$ 4,800$ was invested in stocks.

## Discounts and Tax

Example $3 \square$ The sale price of a laptop is $\$ 505.44$ after $35 \%$ discount and $8 \%$ additional tax. What was the original price of the laptop before discount and tax?
Let $x=$ the original price of the laptop before discount and tax.
$x-.35 x=0.65 x$
$0.65 x(1+0.08)=0.702 x$
$0.702 x=505.44$
$x=720$
The original price of the laptop was $\$ 720$.

The price of laptop after $35 \%$ discount.
The price of laptop after $8 \%$ of tax.

## Exercises - Percent Word Problems

## 1

There are $n$ candies in a jar. If one candy is removed, what percent of the candies are left in terms of $n$ ?
A) $100(1-n) \%$
B) $100\left(\frac{1}{n}-1\right) \%$
C) $100\left(n-\frac{1}{n}\right) \%$
D) $100\left(\frac{n-1}{n}\right) \%$

## 2

The price of a cellphone was discounted by $25 \%$ and then discounted an additional $20 \%$, to become $\$ 348$. What was the original price of the cellphone before it was discounted twice?
A) $\$ 580.00$
B) $\$ 620.00$
C) $\$ 650.00$
D) $\$ 680.00$

3
A chemist mixes a $40 \%$ acid solution and a $30 \%$ acid solution. How many liters of the $40 \%$ solution must be added to produce 50 liters of a solution that is $36 \%$ acid?
A) 24
B) 26
C) 30
D) 32

4
Victor invests part of his \$5,000 in a savings account that pays $4.5 \%$ annual simple interest. He invests the rest in bonds that pay $8 \%$ annual simple interest. Let $s$ be the amount invested in savings and $r$ be the amount invested in bonds. Victor's total income in one year from these investments is $\$ 305.50$. Which of the following systems of equations represents this relationship?
A) $\left\{\begin{array}{l}0.045 s+0.08 r=5,000 \\ s+r=305.50\end{array}\right.$
B) $\left\{\begin{array}{l}0.08 s+0.045 r=5,000 \\ s+r=305.50\end{array}\right.$
C) $\left\{\begin{array}{l}s+r=5,000 \\ 0.045 s+0.08 r=305.50\end{array}\right.$
D) $\left\{\begin{array}{l}s+r=5,000 \\ 0.08 s+0.045 r=305.50\end{array}\right.$

A sporting goods store added $50 \%$ profit cost and $8 \%$ tax to the price of a backpack, which then became $\$ 129.60$. What was the price of the backpack before adding profit and tax?

There are 800 students in a school and $45 \%$ of the students are male. If $30 \%$ of the male students and $25 \%$ of the female students play varsity sports, how many students play varsity sports?

## Chapter 7 Practice Test

1
A chemist mixes $x \mathrm{~mL}$ of a $34 \%$ acid solution with a $10 \%$ acid solution. If the resulting solution is 40 mL with $25 \%$ acidity, what is the value of $x$ ?
A) 18.5
B) 20
C) 22.5
D) 25

## 2

The price of a package of 4 pens is $\$ 8.00$. The same pens are sold at $\$ 2.50$ each. If Alex bought three packages of pens rather than buying 12 pens individually, the amount he saved on 12 pens is what percent of the amount he paid?
A) $12 \%$
B) $20 \%$
C) $25 \%$
D) $30 \%$

There are 600 bottles of sports drinks in a store. $25 \%$ of the bottles are orange flavored drinks. On Monday $30 \%$ of the orange flavored drinks in the store were sold and on Tuesday $20 \%$ of the remaining orange flavored drinks were sold. How many bottles of orange flavored drinks were sold in the two days?
A) 52
B) 58
C) 66
D) 75

4
A tablet with a list price of $x$ dollars is discounted by $15 \%$ and then discounted an additional $12 \%$. What is the final sale price of the tablet, in terms of $x$ ?
A) $0.73 x$
B) $0.748 x$
C) $0.75 x$
D) $0.765 x$

There is a total of $n$ pairs of shoes in a store, all of which are either black or brown. If there are $m$ pairs of brown shoes in the store, then in terms of $m$ and $n$, what percent of the shoes in the store are black?
A) $\frac{m}{n} \%$
B) $\frac{n-m}{n} \%$
C) $\left(1-\frac{100 m}{n}\right) \%$
D) $100\left(1-\frac{m}{n}\right) \%$

The numbers $a, b$, and $c$ are positive and $a$ equals $3.2 b c$. If $b$ is increased by $150 \%$ and $c$ is decreased by $60 \%$, then $a$ is
A) increased by $90 \%$
B) increased by $10 \%$
C) unchanged
D) decreased by $10 \%$

7
There are 10 history books in a bookcase. When the number of books increases by $x$ percent, the new number of history books is 24 . What is the value of $x$ ?
A) 58
B) 70
C) 120
D) 140

## 8

Number $n$ is 25 less than 120 percent of itself. What is the value of $n$ ?
A) 125
B) 120
C) 105
D) 90

9
Of the 500 cars displayed in a certain car dealer, 7 percent are blue and 4 percent are red. The number of blue cars in the car dealer are what percent greater than the number of red cars?
A) $30 \%$
B) $50 \%$
C) $75 \%$
D) $125 \%$

10

If $300 \%$ of 0.18 is equivalent to $20 \%$ of $b$, then $b$ is equivalent to what number?

## 11

Five people contributed \$9,000 each toward the purchase of a sailboat. If they ended up paying $\$ 38,500$ plus $8 \%$ sales tax for the boat, how much money should be refunded to each person?

## 12

A store used to sell an MP3 for $\$ 72$, which is $50 \%$ more than the wholesale cost. At a special holiday sale, the price of the MP3 was $20 \%$ less than the wholesale cost. What was the special sale price of the MP3?

## Answer Key

## Section 7-1

1. C
2. A
3. B
4. B
5. C
6. 5000
7. 16

Section 7-2

1. 25
2. 1.5
3. 0.9
4. 75
5. 4800
6. B
7. D
8. D

Section 7-3

1. D
2. A
3. C
4. C
5. 80
6. 218

Chapter 7 Practice Test

1. D
2. C
3. C
4. B
5. D
6. C
7. D
8. A
9. C
10. 2.7
11. 684
12. 38.4

## Answers and Explanations

## Section 7-1

1. C

$$
0.03 \% \text { of } 4=0.03 \times \frac{1}{100} \times 4=0.0012
$$

2. A

$$
\frac{1}{400}=\frac{1}{400} \times 100 \%=\frac{1}{4} \%=0.25 \%
$$

3. B

$$
\begin{array}{ll}
x-0.2 x & x \text { is decreased by } 20 \text { percent. } \\
=0.8 x & \text { Simplify. } \\
y+0.2 y & y \text { is increased by } 20 \text { percent. } \\
=1.2 y & \text { Simplify. }
\end{array}
$$

The product of decreased $x$ and increased $y$ is $0.8 x \times 1.2 y=0.96 x y$. So, the product is decreased by 4 percent.
4. $B$

Divide $4.5 \times 10^{5}$ by $9 \times 10^{4}$.
$\frac{4.5 \times 10^{5}}{9 \times 10^{4}}=5$
So, $4.5 \times 10^{5}=\left(9 \times 10^{4}\right) \times 5=9 \times 10^{4}+4\left(9 \times 10^{4}\right)$

$$
=9 \times 10^{4}+400 \%\left(9 \times 10^{4}\right) .
$$

Therefore, $4.5 \times 10^{5}$ is $400 \%$ greater than $9 \times 10^{4}$.
5. C

Percent increase $=\frac{\text { amount of increase }}{\text { original amount }}$

$$
=\frac{72-60}{60}=\frac{12}{60}=\frac{1}{5}=0.2=20 \%
$$

6. 5000

Let $x=$ last year's enrollment in Mesa School
District.
$\underbrace{6000}_{\text {this year's enrollment }}=\underbrace{x+0.2 x}_{20 \% \text { more than last year's enrollment }}$
$6000=1.2 x$
$x=\frac{6000}{1.2}=5000$
7. 16

$$
\begin{array}{ll}
1.25 x=80 & 125 \% \text { of } x \text { is } 80 . \\
x=\frac{80}{1.25}=64 & \text { Solve for } x . \\
x=n \% \times 400 & x \text { is } n \% \text { of } 400 . \\
x=n \times \frac{1}{100} \times 400 & \text { Percent means } \frac{1}{100} . \\
x=n \times 4 & \text { Simplify. } \\
64=n \times 4 & \text { Substitute } 64 \text { for } x . \\
16=n & \text { Divide each side by } 4 .
\end{array}
$$

## Section 7-2

1. 25

$$
\begin{array}{ll}
\frac{28}{100} \times n=7 & 28 \% \text { of a number is } 7 . \\
n=7 \times \frac{100}{28} & \text { Multiply each side by } \frac{100}{28} . \\
n=25 & \text { Simplify. }
\end{array}
$$

2. 1.5

| 3.6 | $=2.4 \times n$ |  | 3.6 is $240 \%$ of a number. |
| ---: | :--- | ---: | :--- |
| $\frac{3.6}{2.4}$ | $=n$ |  | Divide each side by 2.4. |
| 1.5 | $=n$ |  | Simplify. |

3. 0.9

$$
\begin{array}{ll}
\frac{1}{2} \times \frac{1}{100} \times 180=n & \frac{1}{2} \% \text { is } \frac{1}{2} \times \frac{1}{100} . \\
\frac{180}{200}=n & \text { Simplify } . \\
0.9=n & \text { Simplify } .
\end{array}
$$

4. 75
$3 \frac{1}{3} \times \frac{1}{100} \times n=2.5 \quad 3 \frac{1}{3} \%$ is $3 \frac{1}{3} \times \frac{1}{100}$.
$\frac{10}{3} \times \frac{1}{100} \times n=2.5 \quad$ Simplify.
$\frac{1}{30} n=2.5 \quad$ Simplify.
$n=2.5 \times 30=75 \quad$ Multiply each side by 30 .
5. 4800
$26.4=0.55 \times \frac{1}{100} \times n \quad 0.55 \%$ is $0.55 \times \frac{1}{100}$.
$26.4=0.0055 n \quad$ Simplify .
$\frac{26.4}{0.0055}=\frac{0.0055 n}{0.0055} \quad$ Divide each side by 0.0055 .
$4800=n \quad$ Simplify.
6. B
$\underbrace{\frac{n}{100}}_{\text {what percent }} \underset{\text { of }}{\times} 12=8$
$n=8 \cdot \frac{100}{12} \Rightarrow n=66 \frac{2}{3}$
8 is $66 \frac{2}{3} \%$ of 12.
7. D

54 is $120 \%$ of $k$.
The above expression can be written as the equation $54=1.2 \times k$. Or it can be written as the proportion $\frac{120}{100}=\frac{54}{k}$.
Choice D is correct.
8. D

Let $x=$ Paul's monthly salary.
$\underbrace{4500}_{\text {Kevin's monthly salary }}=\underbrace{0.72}_{72} \underbrace{x}_{\text {percent of }} \underbrace{x}_{\text {Paul's monthly salary }}$
$4500=0.72 x$
$x=\frac{4500}{0.72}=6250$

## Section 7-3

1. D

There are $n$ candies in a jar and one candy is removed. So, $n-1$ candies are left in the jar.
The fraction of candies left in the jar is $\frac{n-1}{n}$. Thus, the percent of candies left in the jar is $\left(\frac{n-1}{n}\right) 100 \%$.
2. A

Let $x=$ the original price of the cellphone. The discounted price is $25 \%$ off the original price, so $x-0.25 x$, or $0.75 x$, is the discounted price. After an additional discount of $20 \%$ off the first discounted price, the new price is $0.75 x-0.2(0.75 x)$, or $0.6 x$, which is the final price of $\$ 348$. Therefore, $0.6 x=348$.
Solving the equation for $x$ yields $x=580$.
3. C

Let $x=$ the amount of $40 \%$ solution to be added.
Let $50-x=$ the amount of $30 \%$ solution to be added.
$x$ liters of $40 \%$ acid $+(50-x)$ liters of $30 \%$ acid
$=50$ liters of $36 \%$ acid
$0.4 x+0.3(50-x)=0.36(50)$
$0.4 x+15-0.3 x=18$
$0.1 x+15=18$
$0.1 x=3$
$x=30$
30 liters of $40 \%$ acid solution should be added.
4. C

If $s$ is the amount invested in savings and $r$ is the amount invested in bonds, $s+r$ represents the total amount invested, which is equal to $\$ 5,000$. Therefore, $s+r=5000$.
If the amount invested in savings pays $4.5 \%$ interest and the amount invested in bonds pays $8 \%$ interest, $0.045 s+0.08 r$ represents the total income from investment, which is equal to $\$ 305.50$.
Therefore, $0.045 s+0.08 r=305.50$.
Choice C is correct.

## 5. 80

Let $x=$ the price of the backpack before adding profit and tax.
After $50 \%$ profit the price of the backpack will be $x+0.5 x$, or $1.5 x$.
After $8 \%$ tax the price of the backpack will be $1.5 x+.08(1.5 x)$, or $1.62 x$, which is equal to $\$ 129.60$. Therefore, $1.62 x=129.60$. Solving for $x$ yields $x=80$.
The price of the backpack before adding profit and tax was $\$ 80$.

## 6. 218

The number of male students $=800 \times 0.45=360$.
The number of female students $=800-360=440$.
$30 \%$ of male students $=360 \times 0.3=108$.
$25 \%$ of female students $=440 \times 0.25=110$.
The number of students who play varsity sports $=108+110=218$

## Chapter 7 Practice Test

1. D

If $x \mathrm{~mL}$ of a $34 \%$ acid solution is added to a $10 \%$ acid solution and the resulting solution is 40 mL of a $25 \%$ solution, then the amount of the $10 \%$ acid solution should be $40-x \mathrm{~mL}$.
$x \mathrm{~mL}$ of $34 \% \mathrm{acid}+(40-x) \mathrm{mL}$ of $10 \%$ acid
$=40 \mathrm{~mL}$ of $25 \%$ acid
$0.34 x+0.1(40-x)=0.25(40)$
$0.34 x+4-0.1 x=10$
$0.24 x=6$
$x=25$
2. C

The cost of 3 packages of pens is $3 \times \$ 8.00$, or $\$ 24$ and the cost of 12 pens bought individually is $12 \times \$ 2.50$, or $\$ 30$. The amount saved is $30-24$ dollars, or $\$ 6$. The percent of savings he saved on 12 pens of the amount he paid is $\frac{6}{24} \cdot 100 \%$, or $25 \%$.
3. C

The number of orange flavored drinks in the store $=600 \times 0.25=150$.
The number of orange flavored drinks sold on Monday $=150 \times 0.3=45$.
Remaining orange flavored drinks $=150-45=105$.

The number of orange flavored drinks sold on Tuesday is $20 \%$ of the remaining orange flavored drinks, which is $105 \times 0.2$, or 21 . Therefore, the number of bottles of orange flavored drinks sold in the two days is $45+21$, or 66 .
4. B

After $15 \%$ discount, the price of the tablet is $x-0.15 x$, or $0.85 x$. After an additional $12 \%$ discount, the price of the tablet is $0.85 x-0.12(0.85 x)$, or $0.748 x$.
5. D
$n=$ total number of shoes $m=$ the number of brown shoes. So the number of black shoes is $n-m$. The fraction of black shoes in the store is $\frac{n-m}{n}$, so the percent of black shoes in the store is $\left(\frac{n-m}{n}\right) \times 100 \%$. This is equivalent to $\left(\frac{n}{n}-\frac{m}{n}\right) \times 100 \%$, or $\left(1-\frac{m}{n}\right) \times 100 \%$.
6. C

If $b$ is increased by $150 \%$, it becomes $b+1.5 b$, or $2.5 b$. If $c$ is decreased by $60 \%$, it becomes $c-0.6 c$, or $0.4 c$. Multiplying these new values gives $a=3.2(2.5 b \times 0.4 c)=3.2(b c)$.

Therefore, the value is unchanged.
7. D

If 10 books are increased by $x$ percent, then there will be $10+10 \times \frac{x}{100}$ books, which is equal to 24 .
$10+10 \times \frac{x}{100}=24$
$\Rightarrow 10 \times \frac{x}{100}=14 \Rightarrow \frac{x}{10}=14$
$\Rightarrow x=140$
8. A

Number $n$ is 25 less than 120 percent of itself.
$n=1.2 n-25$
$-0.2 n=-25$
$n=\frac{-25}{-0.2}=125$
9. C

The number of blue cars $=500 \times 0.07=35$
The number of red cars $=500 \times 0.04=20$
Let 35 is $n$ percent greater than 20 .
Then $35=20+20 \cdot \frac{n}{100}$.
$35-20=20+20 \cdot \frac{n}{100}-20$
$15=\frac{1}{5} n$
$75=n$
The number of blue cars is $75 \%$ greater than the number of red cars.
10. 2.7
$300 \%$ of 0.18 is equivalent to $20 \%$ of $b$.
$3 \times 0.18=0.2 b \quad 300 \%=3,20 \%=0.2$
$0.54=0.2 b \quad$ Simplify.
$\frac{0.54}{0.2}=\frac{0.2}{0.2} b \quad$ Divide each side by 0.2 .
$2.7=b \quad$ Simplify.
11.684

Total amount contributed by five people $=\$ 9,000 \times 5=\$ 45,000$.
The price of the sailboat after $8 \%$ tax
$=\$ 38,500+0.08 \times \$ 38,500=\$ 41,580$.
The amount that should be refunded
$=\$ 45,000-\$ 41,580=\$ 3,420$.
Dividing $\$ 3,420$ by 5 yields $\$ 684$.
Thus $\$ 684$ should be refunded to each person.
12.38.4

Let $m=$ the wholesale cost of MP3.
The selling price of $\$ 72$ is $50 \%$ more than the wholesale cost.

$$
\begin{aligned}
72 & =m+0.5 m \\
72 & =1.5 m \\
48 & =m
\end{aligned}
$$

The special holiday sale of the MP3 was $20 \%$ less than the wholesale cost. Therefore, The special price of MP3

$$
\begin{aligned}
& =m-0.2 m \\
& =48-0.2 \times 48 \\
& =38.4
\end{aligned}
$$

The special sale price of the MP3 was \$38.4.

