Pattern for percent proportions:

$$\frac{is}{of} = \frac{percent}{100}$$

Reduce whenever it's convenient, and solve for "x."

What number is 80% of 15?	75% of what number is 45?	12 is what percent of 40?
80% of 15 is what number?	45 is 75% of what number?	What percent of 40 is 12?
		·

$6\frac{1}{2}\%$ of 20 is what number?	4.2 is 1.2% of what number?	What percent of 5 is 3.5?

What is 140% of 60 trees?

 $4\frac{1}{2}\%$  of what amount is \$18?

94 students is what percent of 26 students? Round to the nearest tenth of a percent.