

Steps

1. Change % to a decimal
* move 2 places to the left and drop % sign
2. Change "of" to multiplication
3. Multiply

EX. 47% of 13 →

$$\begin{array}{r} 13 \\ \times 0.47 \\ \hline 91 \\ +520 \\ \hline 6.11 \end{array}$$

← 47% of 13 is 6.11

EX. 85% of 240 →

$$\begin{array}{r} 240 \\ \times 0.85 \\ \hline 1200 \\ +19200 \\ \hline 204.00 \end{array}$$

← 85% of 240 is 204