1. Divide if improper: If $N(x) / D(x)$ is an improper fraction (that is, if the degree of the numerator is greater than or equal to the degree of the denominator), divide the denominator into the numerator to obtain

$$
\frac{N(x)}{D(x)}=(\text { a polynomial })+\frac{N_{1}(x)}{D(x)}
$$

where the degree of $N_{1}(x)$ is less than the degree of $D(x)$. Then apply steps 2,3 , and 4 to the proper rational expression $N_{1}(x) / D(x)$.
2. Factor denominator: Completely factor the denominator into factors of the form

$$
(p x+q)^{m} \quad \text { and } \quad\left(a x^{2}+b x+c\right)^{n}
$$

where $a x^{2}+b x+c$ is irreducible.
3. Linear Factors: For each factor of the form $(p x+q)^{m}$, the partial fraction decomposition must include the following sum of $m$ fractions.

$$
\frac{A_{1}}{(p x+q)}+\frac{A_{2}}{(p x+q)^{2}}+\cdots+\frac{A_{m}}{(p x+q)^{m}}
$$

4. Quadratic Factors: For each factor of the form $\left(a x^{2}+b x+c\right)^{n}$, the partial fraction decomposition must include the following sum of $n$ fractions.

$$
\frac{B_{1} x+C_{1}}{\left(a x^{2}+b x+c\right)}+\frac{B_{2} x+C_{2}}{\left(a x^{2}+b x+c\right)^{2}}+\cdots+\frac{B_{n} x+C_{n}}{\left(a x^{2}+b x+c\right)^{n}}
$$

