

## **Subject 902**

### **How to Apportion Tax Liability**

Nonresidents and part-year residents must apportion the total tax liability to determine the amount of Arkansas tax liability.

Divide your Arkansas adjusted income by the total adjusted income from all sources. Multiply this percentage by the total tax liability based on your total income. The result is your Arkansas tax liability. For more information on how to compute the tax for nonresidents and part-year residents of Arkansas, access Subject 901.