

Subject 802

How to Apportion Tax Liability

Non-residents and part-year residents must use **Form AR1000NR** to apportion the total tax liability to determine the amount of Arkansas tax liability.

Divide your Arkansas adjusted gross income (column C only) by the total adjusted gross income (columns A & B). Multiply this percentage by the net tax calculated on your net taxable income. The result is your apportioned Arkansas tax liability.

For more information on how to compute the tax for nonresidents and part-year residents of Arkansas, access Subject 801.