

Resident/nonresident Allocation

FORM **574**

Allocation of Federal income and deductions when one spouse is a resident and the other is a nonresident.
Enclose this form with your Oklahoma tax return.

Taxpayer's first name and initial	Last name
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Taxpayer Social Security Number
<input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/>

An Oklahoma resident who files a joint Federal return with a nonresident civilian (non-military) spouse, may elect to file a married filing separate return in Oklahoma using Form 511. If this election is not made, a joint return must be filed using Form 511 and reporting all of the income of both taxpayers as if both were residents.

If the election is made to file separate returns and the nonresident civilian spouse has an Oklahoma filing requirement, the nonresident should file a Form 511NR.

Complete Part I "Federal Income" to determine the portion of the joint Federal adjusted gross income to report on the Oklahoma return(s). Enter your share of the joint Federal adjusted gross income on Form 511, line 1, and for the nonresident who is also required to file, on Form 511NR lines 1 through 18 of the Federal Amount column.

Complete Part II "Itemized Deductions" to determine the portion of the Federal itemized deductions to report on the Oklahoma return(s). If you did not itemize, use the Oklahoma standard deduction for married filing separate.

The methods prescribed in the Internal Revenue Code (IRC) for allocating income and deductions on married filing separate returns will be used when allocating joint income and deductions between the resident and the nonresident.

Note: The regular personal exemption for the resident and all of the dependency exemptions will be allowed the same as on the Federal return. However, if the nonresident spouse also has an Oklahoma filing requirement, the dependency exemptions will be allocated between the resident's and nonresident's returns. The resident cannot claim the personal exemption for the nonresident spouse.

Part I: Federal Income from the Joint Federal Return

- 1 Wages, salaries, tips, etc.
- 2 Taxable interest income
- 3 Dividend income
- 4 Taxable refunds (state income tax)
- 5 Alimony received
- 6 Business income or (loss) (Federal Schedule C or C-EZ)
- 7 Capital gains or losses (Federal Schedule D)
- 8 Other gains or losses (Federal Form 4797)
- 9 Taxable IRA distribution
- 10 Taxable pensions and annuities
- 11 Rental real estate, royalties, partnerships, etc. . (Federal Sch. E)
- 12 Farm income (loss) (Federal Schedule F)
- 13 Unemployment compensation
- 14 Taxable Social Security benefits
- 15 Other income (identify: _____)
- 16 Gross income: add lines 1 through 15
- 17 IRA deduction
- 18 Student loan interest deduction
- 19 Archer MSA deduction
- 20 Moving expenses
- 21 One-half of self-employment tax
- 22 Self-employed health insurance deduction
- 23 Self-employed SEP, SIMPLE, and qualified plans
- 24 Penalty on early withdrawal of savings
- 25 Alimony paid
- 26 Total Federal adjustments to income: add lines 17 through 25
- 27 Federal adjusted gross income: subtract line 26 from line 16

Round to the nearest dollar							
A		=	B		+	C	
Federal Amount			Resident Amount			Nonresident Amount	
00	1		00	1		00	
00	2		00	2		00	
00	3		00	3		00	
00	4		00	4		00	
00	5		00	5		00	
00	6		00	6		00	
00	7		00	7		00	
00	8		00	8		00	
00	9		00	9		00	
00	10		00	10		00	
00	11		00	11		00	
00	12		00	12		00	
00	13		00	13		00	
00	14		00	14		00	
00	15		00	15		00	
00	16		00	16		00	
00	17		00	17		00	
00	18		00	18		00	
00	19		00	19		00	
00	20		00	20		00	
00	21		00	21		00	
00	22		00	22		00	
00	23		00	23		00	
00	24		00	24		00	
00	25		00	25		00	
00	26		00	26		00	
00	27		00	27		00	

Part II: Itemized Deductions from Federal Schedule A

Round to the nearest dollar		
A	=	B + C
Federal Amount		Resident Amount + Nonresident Amount
1		
2		
3		
4	00	00
5		
6		
7		
8	00	00
9	00	00
10		
11		
12		
13		
14	00	00
15		
16		
17		
18	00	00
19	00	00
20		
21		
22		
23		
24		
25		
26	00	00
27	00	00
28	00	00

Medical and Dental Expenses

1	Medical and dental expenses	00
2	Enter your Federal adjusted gross income	00
3	Multiply line 2 above by 7.5% (.075)	00
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter "0".	

Taxes You Paid

5	State and local income taxes	00
6	Real estate taxes	00
7	Personal property taxes	00
8	Other taxes: List type and amount: _____	00
9	Add lines 5 through 8	

Interest You Paid

10	Home mortgage interest and points reported to you on Form 1098	00
11	Home mortgage interest not reported to you on Form 1098	00
12	Points not reported to you on Form 1098	00
13	Investment interest	00
14	Add lines 10 through 13	

Gifts to Charity

15	Gifts by cash or check	00
16	Gifts by other than cash or check	00
17	Carryover from prior year	00
18	Add lines 15 through 17	

Casualty and Theft Losses

19	Casualty or theft loss(es)	00
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Job Expenses and Most Other Miscellaneous Deductions

20	Unreimbursed employee expenses - job travel, union dues, job education, etc.	00
21	Tax preparation fees	00
22	Other expenses - investment, safe deposit box, etc.	00
23	Add lines 20 through 23	00
24	Enter Federal adjusted gross income	00
25	Multiply line 24 above by 2% (.02)	00
26	Subtract line 25 from line 23. If line 25 is more than line 23, enter "0"	

Other Miscellaneous Deductions

27	Other. List type and amount: _____	00
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Total Itemized Deductions

28	Is your Federal adjusted gross income over \$132,950 (over \$66,475 if married filing separate)?	00
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No: Your deduction is not limited. Add lines 4, 9, 14, 18, 19, 26, and 27. Enter the total on line 28.
 Yes: Your deduction may be limited. On line 28, enter the amount from the Federal Itemized Deductions Worksheet.