

State of Oklahoma **RESIDENT/NONRESIDENT ALLOCATION** RESIDENT/NONRESIDENT ALLOCATION Allocation of Federal income and deductions when one spouse is a resident and the other is a nonresident.

Resident's First Name and Initial	Last Name	State of Residence Oklahoma	Social Security Number
Nonresident's First Name and Initial	Last Name	State of Residence	Social Security Number

Be sure to enclose a copy of your Federal return and this form with your Form 511 or Form 511NR.

Part I: Federal Income		Round to the nearest dollar						
	from the Joint Federal Return	A = B			+ C			
		Federal Amount		Resident Amount		Nonresident Amou	unt	
1	Wages, salaries, tips, etc	00	1	00	1		00	
2	Taxable interest income	00	2	00	2		00	
3	Dividend income	00	3	00	3		00	
4	Taxable refunds, credit or offsets of state income tax	00	4	00	4		00	
5	Alimony received	00	5	00	5		00	
6	Business income or (loss) (Federal Schedule C or C-EZ)	00	6	00	6		00	
7	Capital gain or (loss) (Federal Schedule D)	00	7	00	7		00	
8	Other gains or (losses) (Federal Form 4797)	00	8	00	8		00	
9	Taxable IRA distribution	00	9	00	9		00	
10	Taxable pensions and annuities	00	10	00	10		00	
11	Rental real estate, royalties, partnerships, etc (Federal Sch. E)	00	11	00	11		00	
12	Farm income (loss) (Federal Schedule F)	00	12	00	12		00	
13	Unemployment compensation	00	13	00	13		00	
14	Taxable Social Security benefits	00	14	00	14		00	
15	Other income (identify:)	00	15	00	15		00	
16	Total income: add lines 1 through 15	00	16	00	16		00	
17	Educator expenses	00	17	00	17		00	
18	Certain business expenses of reservists, performing artists, and fee-basis government officials	00	18	00	18		00	
19	Health savings account deduction	00		00	1		00	
20	Moving expenses		20	00	1		00	
21	Deductible part of self-employment tax	00	21	00	1		00	
22	Self-employed SEP, SIMPLE, and qualified plans	00		00	4		00	
23	Self-employed bealth insurance deduction	00		00	4		00	
24	Penalty on early withdrawal of savings	00		00	1		00	
25	Alimony paid	00		00	4		00	
26	IRA deduction		26	00			00	
27	Student loan interest deduction	00	27	00	27		00	
28	Tuition and fees	00	28	00	28		00	
29	Domestic production activities deduction	00	29	00	29		00	
30	Total Federal adjustments to income: add lines 17 through 29	00	30	00	1		00	
31	Federal adjusted gross income: subtract line 30 from line 16	00		00	31		00	
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Part II: Itemized Deductions					Round to the nearest dollar					
from Federal Schedule A					A = B +				<u> </u>	
Medical and Dental Expenses				Federal Amount		Resident Amount		Nonresident Amount		
1	Medical	and dental expenses	00	1						
2		ur Federal adjusted gross	00	2						
3	Multiply	ine 2 above by 7.5% (.075).	00	3						
4		line 3 from line 1. s more than line 1, enter "0".		4	00	4	00	4	00	
Taxe	es You Pa	id		1	·	1				
5	State an	d local taxes	00	5						
6	Real est	ate taxes	00	6						
7	Persona	property taxes	00	7						
8	Other ta:	kes: List type and amount:	00	8						
9	Add lines	s 5 through 8		9	00	9	00	9	00	
	est You F			1		1				
10		ortgage interest and points to you on Form 1098	00	10						
11		ortgage interest not reported n Form 1098	00	11						
12		ot reported to you on Form	00	12						
13		e insurance s	00	13						
14	Investme	ent interest	00	14						
15	Add lines	s 10 through 14		15	00	15	00	15	00	
Gifts to Charity										
16	Gifts by	cash or check	00	16						
17		other than cash or check	00	17						
18		er from prior year	00	18						
19		s 16, 17 and 18		19	00	19	00	19	00	
	-	Theft Losses								
		or theft loss(es)		20	00	20	00	20	00	
	Job Expenses and Most Other Miscellaneous Deductions									
21	expense	ursed employee s - job travel, union dues, ation, etc	00	21						
22		aration fees	00	22						
23	Other ex	penses - investment, safe pox, etc	00	23						
24	Add lines	s 21 through 23	00	24						
25	Enter Fe	deral adjusted gross income	00	25						
26	Multiply	ine 25 above by 2% (.02)	00	26						
27		line 26 from line 24. If line re than line 24, enter "0"		27	00	27	00	27	00	
Othe	er Miscell	aneous Deductions								
28	Other. L	ist type and amount:		28	00	28	00	28	00	
Tota	I Itemized	Deductions		1		1				
29		s 4, 9, 15, 19, 20, 27, and 28. e total on line 29		29	00	29	00	29	00	

OKLAHOMA RESIDENT/NONRESIDENT ALLOCATION INSTRUCTIONS

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, enclosing Form 574. 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, enclosing Form 574.

Note: An Oklahoma resident who files a Federal return with a nonresident **military** spouse, does not have the election to file a married filing separate return in Oklahoma. They shall file Form 511NR, using the same filing status as on the Federal return.

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.

Adjusted Gross Income...

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

Deductions and Exemptions...

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 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. Generally, the resident cannot claim the personal exemption for the nonresident spouse.

If the resident has out-of-state income (Form 511, line 4) his/her share of the deductions and exemptions must be prorated. Use Schedule 511-D.