

## 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	]4
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	Α	=	В	_	+	С	
	_	Federal Amount	1	Resident Amount			Nonresident Amour	nt
1	Wages, salaries, tips, etc.	00	1	0	0	1	0	0
2	Taxable interest income	00	2	0	0	2	0	0
3	Dividend income	00	3	0	0	3	0	0
4	Taxable refunds, credit or offsets of state income tax	00	4	0	0	4	0	0
5	Alimony received	00	5	0	0	5	0	0
6	Business income or (loss) (Federal Schedule C or C-EZ)	00	6	0	0	6	0	0
7	Capital gain or (loss) (Federal Schedule D)	00	7	0	0	7	0	0
8	Other gains or (losses) (Federal Form 4797)	00	8	0	0	8	0	0
9	Taxable IRA distribution	00	9	0	0	9	0	0
10	Taxable pensions and annuities	00	10	0	0	10	0	0
11	Rental real estate, royalties, partnerships, etc (Federal Sch. E)	00	11	0	0	11	0	0
12	Farm income (loss) (Federal Schedule F)	00	12	0	0	12	0	0
13	Unemployment compensation	00	13	0	0	13	0	0
14	Taxable Social Security benefits	00	14	0	0	14	0	0
15	Other income (identify:)	00	15	0	0	15	0	0
16	Total income: add lines 1 through 15	00	16	0	0	16	0	0
17	Educator Expenses	00	17	0	0	17	0	0
18	Certain business expenses of reservists, performing artists, and fee-basis government officials	00	18	0	0	18	0	0
19	Health savings account deduction	00	19	0	0	19	0	0
20	Moving expenses	00	20	0	0	20	0	0
21	Deductible part of self-employment tax	00	21	0	0	21	0	00
22	Self-employed SEP, SIMPLE, and qualified plans	00	22	0	0	22	0	00
23	Self-employed health insurance deduction	00	23	0	0	23	0	0
24	Penalty on early withdrawal of savings	00	24	0	0	24	0	00
25	Alimony paid	00	25	0	0	25	0	00
26	IRA deduction	00	26	O	0	26	0	00
27	Student loan interest deduction	00	27	0	0	27	0	00
28	Tuition and fees	00	28	O.	0	28	0	00
29	Domestic production activities deduction	00	29	0	0	29	0	0
30	Total Federal adjustments to income: add lines 17 through 29	00	30	o	0	30	0	0
31	Federal adjusted gross income: subtract line 30 from line 16	00	31	o	0	31	0	00



Part II: Itemized Deductions				Round to the nearest dollar						
	from Federal Sch	edule A		A :	=	В	+	С		
Med	ical and Dental Expenses			Federal Amount	L	Resident Amount	L	Nonresident Amount		
1	Medical and dental expenses	00	1		ı		l			
2	Enter your Federal adjusted gross income	00 2	2							
3	Multiply line 2 above by 7.5% (.075).	00	3		ı		l			
4	Subtract line 3 from line 1.				1		1			
	If line 3 is more than line 1, enter "0".	4	4	00	4	00	4	00		
Taxe	es You Paid				ı		l			
5	State and local taxes		5		ı		l			
6	Real estate taxes	00	6		ı		l			
7	Personal property taxes	00	7		ı		l			
8	Other taxes: List type and amount:	00	8							
9	Add lines 5 through 8		9	00	9	00	9	00		
Inte	rest You Paid				1		1			
10	Home mortgage interest and points reported to you on Form 1098	00 1	10							
11	Home mortgage interest not reported to you on Form 1098	00 1	11							
12	Points not reported to you on Form 1098	00 1	12							
13	Mortgage Insurance Premiums	1	13		ı		l			
14	Investment interest	00 1	14							
15	Add lines 10 through 14	1	15	00	15	00	15	00		
Gifts	s to Charity				ı		l			
16	Gifts by cash or check	00 1	16		ı		l			
17	Gifts by other than cash or check	00 1	17		ı		l			
18	Carryover from prior year	00 1	18		1					
19	Add lines 16, 17 and 18	1	19	00	19	00	19	00		
Cas	ualty and Theft Losses									
20	Casualty or theft loss(es)	2	20	00	20	00	20	00		
	Expenses and Most Other cellaneous Deductions				ı		l			
21	Unreimbursed employee				ı		l			
	expenses - job travel, union dues,				ı		l			
00	job education, etc.	00 2			ı		l			
22	Tax preparation fees	00 2	22		ı		l			
23	Other expenses - investment, safe deposit box, etc.	00 2	23							
24	Add lines 21 through 23	00 2	24		ı		l			
25	Enter Federal adjusted gross income	00 2			ı		l			
26	Multiply line 25 above by 2% (.02)	00 2	26							
27	Subtract line 26 from line 24. If line 26 is more than line 24, enter "0"	2	27	00	27	00	27	00		
Othe	er Miscellaneous Deductions									
28	Other. List type and amount:									
	··································	2	28	00	28	00	28	00		
Tota	I Itemized Deductions									
29	Add lines 4, 9, 15, 19, 20, 27, and 28.	2	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 for allocating income and deductions on married filing separate returns will be used when allocating joint income and deductions between the resident and the non-resident.

## 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.