State of Oklahoma RESIDENT/NONRESIDENT ALLOCATION

Last Name

Last Name

Allocation of Federal income and deductions when one spouse is a resident and the other is a nonresident.

Resident's First Name and Initial

State of Residence	
Oklahama	

State of Residence

Nonresident's First Name and Initial

Oklahoma

Social Security Number

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		А	=	В	+	-	С	
		Federal Amount		Resident Amount		N	Ionresident Amount	ł
1	Wages, salaries, tips, etc	00	1	00	1	۱L	00	,
2	Taxable interest income	00	2	00	2		00	1
3	Dividend income	00	3	00	3	зL	00	1
4	Taxable refunds, credit or offsets of state income tax	00	4	00	4	₄L	00	,
5	Alimony received	00	5	00	5	₅∟	00	1
6	Business income or (loss) (Federal Schedule C or C-EZ)	00	6	00	6	۶L	00	1
7	Capital gain or (loss) (Federal Schedule D)	00	7	00	7	7L	00	1
8	Other gains or (losses) (Federal Form 4797)	00	8	00	8	۶L	00	1
9	Taxable IRA distribution	00	9	00	9		00	1
10	Taxable pensions and annuities	00	10	00	10	٥	00	1
11	Rental real estate, royalties, partnerships, etc (Federal Sch. E)	00	11	00	11		00	1
12	Farm income (loss) (Federal Schedule F)	00	12	00	12	2	00	
13	Unemployment compensation	00	13	00	13	3	00	
14	Taxable Social Security benefits	00	14	00	14	4	00	
15	Other income (identify:)	00	15	00	15	5	00	1
16	Total income: add lines 1 through 15	00	16	00	16	6	00	1
17	Educator expenses	00	17	00	17	7	00	1
18	Certain business expenses of reservists, performing artists, and fee-basis government officials	00	18	00	18	8	00	,
19	Health savings account deduction	00	19	00	19	9	00	,
20	Moving expenses	00	20	00	20	₀∟	00	,
21	Deductible part of self-employment tax	00	21	00	21	1	00	,
22	Self-employed SEP, SIMPLE, and qualified plans	00	22	00	22	2	00	,
23	Self-employed health insurance deduction	00	23	00	23	3	00)
24	Penalty on early withdrawal of savings	00	24	00	24	4	00	,
25	Alimony paid	00	25	00	25	5	00)
26	IRA deduction	00	26	00	26	6	00	,
27	Student loan interest deduction	00	27	00	27	7	00	,
28	Tuition and fees	00	28	00	28	۶L	00)
29	Domestic production activities deduction	00	29	00	29	9	00)
30	Total Federal adjustments to income: add lines 17 through 29	00	30	00	30		00)
31	Federal adjusted gross income: subtract line 30 from line 16	00	31	00	31		00)





Itemized Deductions

Part II:

	from Federal Sch	edule A		A	_=		+	
Med	ical and Dental Expenses			Federal Amount		Resident Amount		Nonresident Amount
1	Medical and dental expenses	00	1					
2	Enter your Federal adjusted gross income	00	2					
3	Multiply line 2 above by 10% (.10) [Or, 7.5% (.075) if you or your spouse were born before January 2, 1950]	00	3					
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter "0".		4	00) 4	00	4	00
Taxe	es You Paid		1					
5	State and local taxes	00	1					
6	Real estate taxes	00	6					
7	Personal property taxes	00	7					
8	Other taxes: List type and amount:	00	8					
9	Add lines 5 through 8		9	00)	00	9	00
	rest You Paid		1					
10	Home mortgage interest and points reported to you on Form 1098	00	10					
11	Home mortgage interest not reported to you on Form 1098	00	11					
12	Points not reported to you on Form 1098	00	12					
13	Mortgage insurance premiums	00	13					
14	Investment interest	00	14					
15	Add lines 10 through 14		15	00	15	5 00	15	00
Gift	s to Charity		1					
16	Gifts by cash or check	00	16					
17	Gifts by other than cash or check	00	17					
18	Carryover from prior year	00	18					
19	Add lines 16, 17 and 18		19	00) 19	00	19	00
Cas	ualty and Theft Losses		1					
20	Casualty or theft loss(es)		20	00) 20	00	20	00
	Expenses and Most Other cellaneous Deductions							
21	Unreimbursed employee expenses - job travel, union dues,							
	job education, etc	00	1					
22	Tax preparation fees	00	22					
23	Other expenses - investment, safe deposit box, etc.	00	23					
24	Add lines 21 through 23	00	24					
25	Enter Federal adjusted gross income	00	25					
26	Multiply line 25 above by 2% (.02)	00	26					
27	Subtract line 26 from line 24. If line 26 is more than line 24, enter "0"		27	00) 27	00	27	00
Oth	er Miscellaneous Deductions							
28	Other. List type and amount:		28) 28	3 00	28	00
-			20		-		20	
Iota	I Itemized Deductions		1					

Is your Federal adjusted gross income over \$152,525?.....

No: Your deduction is not limited. Add lines 4, 9, 15, 19, 20, 27, and 28. Enter the total on line 29.

Yes: Your deduction may be limited. On line 29, enter the amount from the Federal Itemized Deductions Worksheet.



Round to the nearest dollar

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.