State of Oklahoma

Resident/Nonresident Allocation

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

FORM 574 2018

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

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 from the Joint Federal Return

Round to the nearest dollar

		A Federal Amount	=	B Resident Amount	+	C Nonresident Amount
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 IRA pensions and annuities	00	4	00	4	00
5	Taxable Social Security benefits	00	5	00	5	00
6	Taxable refunds, credit or offsets of state income tax	00	6	00	6	00
7	Alimony received	00	7	00	7	00
8	Business income or (loss) (Federal Schedule C or C-EZ)	00	8	00	8	00
9	Capital gain or (loss) (Federal Schedule D)	00	9	00	9	00
10	Other gains or (losses) (Federal Form 4797)	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	Other income (identify: ____________________)	00	14	00	14	00
15	Total income: add lines 1 through 14	00	15	00	15	00
16	Educator Expenses	00	16	00	16	00
17	Certain business expenses of reservists, performing artists and fee-basis government officials	00	17	00	17	00
18	Health savings account deduction	00	18	00	18	00
19	Moving expenses for members of the armed forces	00	19	00	19	00
20	Deductible part of self-employment tax	00	20	00	20	00
21	Self-employed SEP, SIMPLE and qualified plans	00	21	00	21	00
22	Self-employed health insurance deduction	00	22	00	22	00
23	Penalty on early withdrawal of savings	00	23	00	23	00
24	Alimony paid	00	24	00	24	00
25	IRA deduction	00	25	00	25	00
26	Student loan interest deduction	00	26	00	26	00
27	Total Federal adjustments to income: add lines 16 through 26	00	27	00	27	00
28	Federal adjusted gross income: subtract line 27 from line 15	00	28	00	28	00

Part II: Itemized Deductions from Federal Schedule A

Round to the nearest dollar

			A = Federal Amount	B + Resident Amount	C Nonresident Amount
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% (0.075)	00			
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter "0"		00	00	00
Taxes You Paid					
5a	State and local income or sales tax	00			
5b	Real estate taxes	00			
5c	Personal property taxes	00			
5d	Add lines 5a through 5c	00			
5e	Enter the smaller of line 5d or $10,000 ($5,000 if married filing separately)	00			
6	Other taxes: List type and amount: ____ ____ ____ ____	00			
7	Add lines 5e and 6		00	00	00
Interest You Paid					
8a	Home mortgage interest and points reported to you on Form 1098	00			
8b	Home mortgage interest not reported to you on Form 1098	00			
8c	Points not reported to you on Form 1098	00			
8d	Reserved				
8e	Add lines 8a through 8c	00			
9	Investment interest	00			
10	Add lines 8e and 9		00	00	00
Gifts to Charity					
11	Gifts by cash or check	00			
12	Gifts by other than cash or check	00			
13	Carryover from prior year	00			
14	Add lines 11 through 13		00	00	00
Casualty and Theft Losses					
15	Casualty or theft loss(es)		00	00	00
Other Itemized Deductions					
16	Other. List type and amount: ____ ____ ____ ____		00	00	00
Total Itemized Deductions					
17	Add the amounts for lines 4 through 16		00	00	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 nonresident.

Adjusted Gross Income...

Complete Part I "Federal Income" to determine the portion of the joint Federal Adjusted Gross Income (AGI) to report on the Oklahoma return(s). For the resident, enter your share of the joint Federal AGI on Form 511, line 1. For the nonresident who is also required to file, enter your share of the joint Federal AGI on Form 511NR Schedule 511NR-1, 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 Form 511, Schedule 511-D, line 1. For the nonresident who is also required to file, enter your portion of the federal itemized deductions on Form 511NR, Schedule 511NR-D, line 1. 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. 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-E.