



# 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** 2019

Resident's First Name and Initial	Last Name	State of Residence <b>Oklahoma</b>	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 from the Joint Federal Return

Round to the nearest dollar									
A		=	B		+	C			
Federal Amount			Resident Amount			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	00	4		00	4		00	
5	Taxable pensions and annuities	00	5		00	5		00	
6	Taxable Social Security benefits	00	6		00	6		00	
7	Capital gain or (loss) (Federal Schedule D)	00	7		00	7		00	
8	Taxable refunds, credit or offsets of state income tax	00	8		00	8		00	
9	Alimony received	00	9		00	9		00	
10	Business income or (loss) (Federal Schedule C or C-EZ)	00	10		00	10		00	
11	Other gains or (losses) (Federal Form 4797)	00	11		00	11		00	
12	Rental real estate, royalties, partnerships, etc. (Federal Sch. E)	00	12		00	12		00	
13	Farm income (loss) (Federal Schedule F)	00	13		00	13		00	
14	Unemployment compensation	00	14		00	14		00	
15	Other income (identify: )	00	15		00	15		00	
16	<b>Total income</b> (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	19		00	19		00	
20	Moving expenses for members of the armed forces	00	20		00	20		00	
21	Deductible part of self-employment tax	00	21		00	21		00	
22	Self-employed SEP, SIMPLE and qualified plans	00	22		00	22		00	
23	Self-employed health insurance deduction	00	23		00	23		00	
24	Penalty on early withdrawal of savings	00	24		00	24		00	
25	Alimony paid	00	25		00	25		00	
26	IRA deduction	00	26		00	26		00	
27	Student loan interest deduction	00	27		00	27		00	
28	Tuitions and fees	00	28		00	28		00	
29	<b>Total Federal adjustments to income</b> (add lines 17 through 28)	00	29		00	29		00	
30	<b>Federal adjusted gross income</b> (subtract line 29 from line 16)	00	30		00	30		00	

**Part II: Itemized Deductions from Federal Schedule A**

### 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"...		

## Taxes You Paid

5a	State and local income or sales tax.....	00	5a
5b	Real estate taxes.....	00	5b
5c	Personal property taxes .....	00	5c
5d	Add lines 5a through 5c.....	00	5d
5e	Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately).....	00	5e
6	Other taxes: List type and amount: _____ _____ _____ _____	00	6
7	Add lines 5e and 6.....		7

### Interest You Paid

8a	Home mortgage interest and points reported to you on Form 1098.....		<b>00</b>	8a
8b	Home mortgage interest not reported to you on Form 1098 .....		<b>00</b>	8b
8c	Points not reported to you on Form 1098 .....		<b>00</b>	8c
8d	Mortgage insurance premiums.....		<b>00</b>	8d
8e	Add lines 8a through 8d .....		<b>00</b>	8e
9	Investment interest .....		<b>00</b>	9
10	Add lines 8e and 9.....			10

## Gifts to Charity

11	Gifts by cash or check .....		<b>00</b>	11
12	Gifts by other than cash or check ....		<b>00</b>	12
13	Carryover from prior year .....		<b>00</b>	13
14	Add lines 11 through 13.....			14

### Casualty and Theft Losses

15	Casualty or theft loss(es) .....	15
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### Other Itemized Deductions

16 Other. List type and amount:

\_\_\_\_\_ ..

\_\_\_\_\_ ..

\_\_\_\_\_ ..

\_\_\_\_\_ ..

16

**Total Itemized Deductions**

17	Add the amounts for lines 4 through 16 .....	17
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Round to the nearest dollar											
A			=	B			+	C			
Federal Amount				Resident Amount				Nonresident Amount			
		00	4			00	4			00	
		00	7			00	7			00	
		00	10			00	10			00	
		00	14			00	14			00	
		00	15			00	15			00	
		00	16			00	16			00	
		00	17			00	17			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 (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 19 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.