

## 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** 2020

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



## 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 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.