State of Oklahoma

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

Part	l L	Round to the nearest dollar						
	from the Joint Federal Return	Α		В	- С			
		Federal Amount		Resident Amount		Nonresident Amo	unt	
1 W	/ages, salaries, tips, etc.	00	1	00	1		00	
2 Ta	axable interest income	00	2	00	2		00	
3 Di	ividend income	00	3	00	3		00	
4 Ta	axable IRA	00	4	00	4		00	
5 Ta	axable pensions and annuities	00	5	00	5		00	
6 Ta	axable Social Security benefits	00	6	00	6		00	
7 Ca	apital gain or (loss) (Federal Schedule D)	00	7	00	7		00	
8 Ta	exable refunds, credit or offsets of state income tax	00	8	00	8		00	
9 Ali	imony received	00	9	00	9		00	
10 Bu	usiness income or (loss) (Federal Schedule C or C-EZ)	00	10	00	10		00	
11 Ot	ther gains or (losses) (Federal Form 4797)	00	11	00	11		00	
12 Re	ental real estate, royalties, partnerships, etc. (Federal Sch. E)	00	12	00	12		00	
13 Fa	arm income (loss) (Federal Schedule F)	00	13	00	13		00	
14 Ur	nemployment compensation	00	14	00	14		00	
15 Ot	ther income (identify:)	00	15	00	15		00	
16 To	otal income (add lines 1 through 15)	00	16	00	16		00	
17 Ec	ducator Expenses	00	17	00	17		00	
	ertain business expenses of reservists, performing artists and fee-basis government officials	00	18	00	18		00	
19 He	ealth savings account deduction	00	19	00	19		00	
20 M	oving expenses for members of the armed forces	00	20	00	20		00	
21 De	eductible part of self-employment tax	00	21	00	21		00	
22 Se	elf-employed SEP, SIMPLE and qualified plans	00	22	00	22		00	
23 Se	elf-employed health insurance deduction	00	23	00	23		00	
24 Pe	enalty on early withdrawal of savings	00	24	00	24		00	
25 Ali	imony paid	00	25	00	25		00	
26 IR	A deduction	00	26	00	26		00	
27 St	tudent loan interest deduction	00	27	00	27		00	
28 Tu	uitions and fees	00	28	00	28		00	
29 To	otal Federal adjustments to income (add lines 17 through 28)	00	29	00	29		00	
30 Fe	ederal adjusted gross income (subtract line 29 from line 16)	00	30	00	30		00	



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Part II: Itemized Deductions				Round to the nearest dollar						
		from Federal Sch	nedule A		Α	=	В	+	С	
Medical and Dental Expenses				Federal Amount		Resident Amount]	Nonresident Amoun		
1		and dental expenses	00	1		Г		Г		
2	Enter yo	our Federal adjusted gross	00							
3		ine 2 above by 7.5% (0.075)	00	3				ı		
4	. ,	t line 3 from line 1.						1		
		s more than line 1, enter "0"		4	00	4	00	4	00	
Taxe	s You Pa	nid								
5a	State an	d local income or sales tax	00	5a				L		
5b	Real est	ate taxes	00	5b				L		
5c	Persona	Il property taxes	00	5с				L		
5d	Add line	s 5a through 5c	00	5d				L		
5e	\$10,000	e smaller of line 5d or (\$5,000 if married filing ely)	00	5e						
6	Other ta	xes: List type and amount:								
		······································								
								L		
		·	00	6				L		
7	Add line	s 5e and 6		7	00	7	00	7	00	
Inter	est You	Paid				1		1		
8a		ortgage interest and points						L		
		I to you on Form 1098	00	8a				L		
8b		nortgage interest not reported n Form 1098	00	8b						
8c		ot reported to you on Form	00	8c						
8d	Mortgag	e insurance premiums	00	8d				L		
8e	Add line	s 8a through 8d	00	8e				ı		
9	Investm	ent interest	00	9				L		
10	Add line	s 8e and 9		10	00	10	00	10	0	
Gifts	to Char	ity		1		1		1		
11	Gifts by	cash or check	00	11				L		
12	Gifts by	other than cash or check	00	12				L		
13	Carryov	er from prior year	00	13						
14	Add line	s 11 through 13		14	00	14	00	14	00	
Cası	-	Theft Losses								
15	-	y or theft loss(es)		15	00	15	00	15	0	
		ed Deductions						L		
16	Other. L	ist type and amount:								
		···								
				16	00	16	00	16	0	
Tota	l Itemize	d Deductions								
17		amounts for lines 4 16		17	00	17	00	17	0	

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.