



State of Oklahoma Resident/Nonresident Allocation

FORM **574** 2023

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
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Nonresident's First Name and Initial	Last Name	State of Residence	Social Security Number
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Be sure to provide 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	Total income (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	Total Federal adjustments to income (add lines 17 through 28)	00	29		00	29		00
30	Federal adjusted gross income (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, providing 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 511-NR, providing 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 must file Form 511-NR, 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 511-NR Schedule 511-NR-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 511-NR, Schedule 511-NR-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.