

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

2025



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

Be sure to provide a copy of your Federal return and this form with your Form 511 or Form 511-NR.

**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 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), their share of the deductions and exemptions must be prorated. Use Schedule 511-E.