

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

Social Security Number
<input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/>

Nonresident's first name and initial	Last name

State of Residence

Social Security Number
<input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/>

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

- 1 Wages, salaries, tips, etc.
- 2 Taxable interest income
- 3 Dividend income
- 4 Taxable refunds, credit or offsets of state income tax
- 5 Alimony received
- 6 Business income or (loss) (Federal Schedule C or C-EZ)
- 7 Capital gain or (loss) (Federal Schedule D)
- 8 Other gains or (losses) (Federal Form 4797)
- 9 Taxable IRA distribution
- 10 Taxable pensions and annuities
- 11 Rental real estate, royalties, partnerships, etc. . (Federal Sch. E)
- 12 Farm income (loss) (Federal Schedule F)
- 13 Unemployment compensation
- 14 Taxable Social Security benefits
- 15 Other income (identify: _____)
- 16 Total income: add lines 1 through 15
- 17 Educator expenses
- 18 Certain business expenses of reservists, performing artists, and fee-basis government officials
- 19 Health savings account deduction
- 20 Moving expenses
- 21 One-half of self-employment tax
- 22 Self-employed SEP, SIMPLE, and qualified plans
- 23 Self-employed health insurance deduction
- 24 Penalty on early withdrawal of savings
- 25 Alimony paid
- 26 IRA deduction
- 27 Student loan interest deduction
- 28 Tuition and fees deduction
- 29 Domestic production activities deduction
- 30 Total Federal adjustments to income: add lines 17 through 29 ..
- 31 Federal adjusted gross income: subtract line 30 from line 16

Round to the nearest dollar							
A		=	B		+	C	
Federal Amount			Resident Amount			Nonresident Amount	
00	1		00	1		00	
00	2		00	2		00	
00	3		00	3		00	
00	4		00	4		00	
00	5		00	5		00	
00	6		00	6		00	
00	7		00	7		00	
00	8		00	8		00	
00	9		00	9		00	
00	10		00	10		00	
00	11		00	11		00	
00	12		00	12		00	
00	13		00	13		00	
00	14		00	14		00	
00	15		00	15		00	
00	16		00	16		00	
00	17		00	17		00	
00	18		00	18		00	
00	19		00	19		00	
00	20		00	20		00	
00	21		00	21		00	
00	22		00	22		00	
00	23		00	23		00	
00	24		00	24		00	
00	25		00	25		00	
00	26		00	26		00	
00	27		00	27		00	
00	28		00	28		00	
00	29		00	29		00	
00	30		00	30		00	
00	31		00	31		00	

Part II: Itemized Deductions from Federal Schedule A

Round to the nearest dollar

A	=	B	+	C
Federal Amount		Resident Amount		Nonresident Amount

Medical and Dental Expenses

1	Medical and dental expenses	00	1
2	Enter your Federal adjusted gross income	00	2
3	Multiply line 2 above by 7.5% (.075) ..	00	3
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter "0".		4

00		00	
00		00	
00		00	

Taxes You Paid

5	State and local income taxes or general sales taxes	00	5
6	Real estate taxes	00	6
7	Personal property taxes	00	7
8	Other taxes: List type and amount: ..	00	8
9	Add lines 5 through 8		9

00		00	
00		00	
00		00	
00		00	

Interest You Paid

10	Home mortgage interest and points reported to you on Form 1098	00	10
11	Home mortgage interest not reported to you on Form 1098	00	11
12	Points not reported to you on Form 1098	00	12
13	Investment interest	00	13
14	Add lines 10 through 13		14

00		00	
00		00	
00		00	
00		00	

Gifts to Charity

15a	Gifts by cash or check	00	15a
16	Gifts by other than cash or check ...	00	16
17	Carryover from prior year	00	17
18	Add lines 15a, 16 and 17		18

00		00	
00		00	
00		00	

Casualty and Theft Losses

19	Casualty or theft loss(es)	00	19
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00		00	

Job Expenses and Most Other Miscellaneous Deductions

20	Unreimbursed employee expenses - job travel, union dues, job education, etc.	00	20
21	Tax preparation fees	00	21
22	Other expenses - investment, safe deposit box, etc.	00	22
23	Add lines 20 through 23	00	23

00		00	
00		00	
00		00	

24	Enter Federal adjusted gross income	00	24
25	Multiply line 24 above by 2% (.02) ..	00	25
26	Subtract line 25 from line 23. If line 25 is more than line 23, enter "0"		26

00		00	
00		00	

Other Miscellaneous Deductions

27	Other. List type and amount:	00	27
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00		00	

Total Itemized Deductions

28	Is your Federal adjusted gross income over \$145,950 (over \$72,975 if married filing separate)?	00	28
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00		00	

- No:** Your deduction is not limited. Add lines 4, 9, 14, 18, 19, 26, and 27. Enter the total on line 28.
- Yes:** Your deduction may be limited. On line 28, enter the amount from the Federal Itemized Deductions Worksheet.

Form 574 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 (IRC) 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 to report on the Oklahoma return(s). For the resident, enter your share of the joint Federal adjusted gross income on Form 511, line 1. For the nonresident who is also required to file, enter your share of the joint Federal adjusted gross income on Form 511NR lines 1 through 18 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 the Oklahoma return(s). 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 the same as on the Federal return. 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-D.

Federal Tax Deduction...

To determine the amount of the Federal tax deduction allowed on the Oklahoma return(s), prorate the Federal tax on the basis of the resident's/nonresident's Federal AGI as reported on the Oklahoma return to joint Federal AGI as reported on the Federal return.

If the resident's Oklahoma AGI is less than his/her allocated share of the Federal AGI, the deduction must be prorated. Use Schedule 511-E or the Schedule 511NR-D.