

State of Oklahoma Resident/Nonresident Allocation

FORM **574** 2025

Allocation of federal income and deductions when one spouse is a resident and the other is a nonresident.

Resident's First Name and Middle Initial	Last Name	State of Residence Oklahoma	Social Security Number
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Nonresident's First Name and Middle 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 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)		16			16	
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)		29			29	
30	Federal adjusted gross income (subtract line 29 from line 16)		30			30	



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% (0.075)..	00	3					
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter "0"..		4	00	4	00	4	00
Taxes You Paid								
5a	State and local income or sales tax..	00	5a					
5b	Real estate taxes.....	00	5b					
5c	Personal property taxes	00	5c					
5d	Add lines 5a through 5c.....	00	5d					
5e	Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately).....	00	5e					
6	Other taxes: List type and amount: _____ _____ _____ _____	00	6					
7	Add lines 5e and 6.....		7	00	7	00	7	00
Interest You Paid								
8a	Home mortgage interest and points reported to you on Form 1098.....	00	8a					
8b	Home mortgage interest not reported to you on Form 1098	00	8b					
8c	Points not reported to you on Form 1098	00	8c					
8d	Mortgage insurance premiums.....	00	8d					
8e	Add lines 8a through 8d	00	8e					
9	Investment interest	00	9					
10	Add lines 8e and 9.....		10	00	10	00	10	00
Gifts to Charity								
11	Gifts by cash or check.....	00	11					
12	Gifts by other than cash or check....	00	12					
13	Carryover from prior year	00	13					
14	Add lines 11 through 13.....		14	00	14	00	14	00
Casualty and Theft Losses								
15	Casualty or theft loss(es)		15	00	15	00	15	00
Other Itemized Deductions								
16	Other. List type and amount: _____ _____ _____ _____		16	00	16	00	16	00
Total Itemized Deductions								
17	Add the amounts for lines 4 through 16		17	00	17	00	17	00

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% (0.075).. 00 3

4 Subtract line 3 from line 1. If line 3 is more than line 1, enter "0".. 4

Taxes You Paid

5a State and local income or sales tax.. 00 5a

5b Real estate taxes..... 00 5b

5c Personal property taxes

5d Add lines 5a through 5c..... 00 5d

5e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately)..... 00 5e

6 Other taxes: List type and amount:

_____ 00 6

7 Add lines 5e and 6..... 7

Interest You Paid

8a Home mortgage interest and points reported to you on Form 1098..... 00 8a

8b Home mortgage interest not reported to you on Form 1098

8c Points not reported to you on Form 1098

8d Mortgage insurance premiums..... 00 8d

8e Add lines 8a through 8d

9 Investment interest

10 Add lines 8e and 9..... 10

Gifts to Charity

11 Gifts by cash or check..... 00 11

12 Gifts by other than cash or check.... 00 12

13 Carryover from prior year

14 Add lines 11 through 13..... 14

Casualty and Theft Losses

15 Casualty or theft loss(es)

Other Itemized Deductions

16 Other. List type and amount:

_____ 16

Total Itemized Deductions

17 Add the amounts for lines 4 through 16

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.