

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** 2015

Resident's First Name and Initial	Last Name
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State of Residence Oklahoma

Social Security Number

Nonresident's First Name and Initial	Last Name
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State of Residence

Social Security Number

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

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 refunds, credit or offsets of state income tax	00	4		00	4		00	
5	Alimony received	00	5		00	5		00	
6	Business income or (loss) (Federal Schedule C or C-EZ)	00	6		00	6		00	
7	Capital gain or (loss) (Federal Schedule D)	00	7		00	7		00	
8	Other gains or (losses) (Federal Form 4797)	00	8		00	8		00	
9	Taxable IRA distribution	00	9		00	9		00	
10	Taxable pensions and annuities	00	10		00	10		00	
11	Rental real estate, royalties, partnerships, etc. . (Federal Sch. E)	00	11		00	11		00	
12	Farm income (loss) (Federal Schedule F)	00	12		00	12		00	
13	Unemployment compensation	00	13		00	13		00	
14	Taxable Social Security benefits	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	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	Tuition and fees	00	28		00	28		00	
29	Domestic production activities deduction	00	29		00	29		00	
30	Total Federal adjustments to income: add lines 17 through 29 ..	00	30		00	30		00	
31	Federal adjusted gross income: subtract line 30 from line 16	00	31		00	31		00	

- 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 Deductible part 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
- 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