

# Frequency-Orthogonal LoRA: Improving Multitask Adaptation Efficiency

Anonymous Authors<sup>1</sup>

## Abstract

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## 1. Methodology

**Greedy Frequency Allocation and Per-task Scaling.** We propose a two-stage procedure to construct task-specific masks  $M_t$  and scaling vectors  $G_t$  such that task subspaces  $\mathcal{S}_t$  remain approximately orthogonal and each task achieves performance comparable to single-task training.

**Stage 1: Greedy Frequency Allocation.** Given a total frequency budget  $\Omega = \{1, \dots, d\}$ , we sequentially allocate disjoint frequency subsets to each task. Formally, for  $T$  tasks, we initialize  $\Omega_1 = \Omega$  and iterate:

$$M_t(i) = \begin{cases} 1, & \text{if } i \in \arg \max_{S \subseteq \Omega_t, |S|=k} \Phi_t(S), \\ 0, & \text{otherwise,} \end{cases} \quad (1)$$

$$\Omega_{t+1} = \Omega_t \setminus \{i : M_t(i) = 1\}, \quad (2)$$

where  $\Phi_t(S)$  is a task-specific utility score (e.g., validation accuracy or gradient alignment) for selecting frequency set  $S$  of size  $k$ .

**Stage 2: Per-task Least Squares Scaling.** After masks  $M_t$  are fixed, we compute the scaling vector  $G_t \in \mathbb{R}^d$  for each task by solving a least squares problem:

$$G_t^* = \arg \min_{G \in \mathbb{R}^d} \|Y_t - U \cdot \mathcal{F}^{-1}(M_t \odot (F(V) \odot G))X_t\|_2^2, \quad (3)$$

where  $(X_t, Y_t)$  denote the task training data.

This construction ensures that task subspaces  $\mathcal{S}_t$  have minimal overlap due to disjoint frequency allocation, while  $G_t$  adapts to individual task statistics to recover near single-task performance.

<sup>1</sup>Anonymous Institution, Anonymous City, Anonymous Region, Anonymous Country. Correspondence to: Anonymous Author <anon.email@domain.com>.

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```
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```

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Figure 1. Historical locations and number of accepted papers for International Machine Learning Conferences (ICML 1993 – ICML 2008) and International Workshops on Machine Learning (ML 1988 – ML 1992). At the time this figure was produced, the number of accepted papers for ICML 2008 was unknown and instead estimated.

of 0.8 inches.<sup>2</sup>

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### Algorithm 1 Bubble Sort

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**Input:** data  $x_i$ , size  $m$

**repeat**

Initialize  $noChange = true$ .

**for**  $i = 1$  **to**  $m - 1$  **do**

**if**  $x_i > x_{i+1}$  **then**

Swap  $x_i$  and  $x_{i+1}$

$noChange = false$

**end if**

**end for**

**until**  $noChange$  is *true*

---

Table 1. Classification accuracies for naive Bayes and flexible Bayes on various data sets.

DATA SET	NAIVE	FLEXIBLE	BETTER?
BREAST	$95.9 \pm 0.2$	$96.7 \pm 0.2$	✓
CLEVELAND	$83.3 \pm 0.6$	$80.0 \pm 0.6$	×
GLASS2	$61.9 \pm 1.4$	$83.8 \pm 0.7$	✓
CREDIT	$74.8 \pm 0.5$	$78.3 \pm 0.6$	
HORSE	$73.3 \pm 0.9$	$69.7 \pm 1.0$	×
META	$67.1 \pm 0.6$	$76.5 \pm 0.5$	✓
PIMA	$75.1 \pm 0.6$	$73.9 \pm 0.5$	
VEHICLE	$44.9 \pm 0.6$	$61.5 \pm 0.4$	✓

### 3.7. Algorithms

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You may also want to include tables that summarize material. Like figures, these should be centered, legible, and numbered consecutively. However, place the title *above* the table with at least 0.1 inches of space before the title and the same after it, as in Table 1. The table title should be set in 9 point type and centered unless it runs two or more lines, in which case it should be flush left.

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### 3.9. Theorems and such

The preferred way is to number definitions, propositions, lemmas, etc. consecutively, within sections, as shown below.

**Definition 3.1.** A function  $f : X \rightarrow Y$  is injective if for any  $x, y \in X$  different,  $f(x) \neq f(y)$ .

Using Theorem 3.1 we immediately get the following result:

**Proposition 3.2.** *If  $f$  is injective mapping a set  $X$  to another set  $Y$ , the cardinality of  $Y$  is at least as large as that of  $X$*

*Proof.* Left as an exercise to the reader.  $\square$

Theorem 3.3 stated next will prove to be useful.

**Lemma 3.3.** *For any  $f : X \rightarrow Y$  and  $g : Y \rightarrow Z$  injective functions,  $f \circ g$  is injective.*

**Theorem 3.4.** *If  $f : X \rightarrow Y$  is bijective, the cardinality of  $X$  and  $Y$  are the same.*

An easy corollary of Theorem 3.4 is the following:

**Corollary 3.5.** *If  $f : X \rightarrow Y$  is bijective, the cardinality of  $X$  is at least as large as that of  $Y$ .*

**Assumption 3.6.** The set  $X$  is finite.

*Remark 3.7.* According to some, it is only the finite case (cf. Theorem 3.6) that is interesting.

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## A. Frequency Domain Analysis

## B. Experimental Hyperparameters

## C. MT Bench Case Study

## D. Proof of Rank Increase

Let  $\mathbf{W}_{UV} \in \mathbb{R}^{m \times n}$ . Denote by  $\mathcal{F} : \mathbb{C}^{m \times n} \rightarrow \mathbb{C}^{m \times n}$  the 2D DFT acting on the matrix entries (we use the convention that  $\mathcal{F}$  is invertible and  $\mathcal{F}^{-1}$  is the inverse DFT). For a frequency-domain mask  $\mathbf{M}_t \in \mathbb{C}^{m \times n}$  define the frequency-domain multiplication operator for task  $t$

$$\mathcal{T}_{\mathbf{M}_t}(\mathbf{W}_{UV}) := \mathcal{F}^{-1}(\mathbf{M}_t \odot \mathcal{F}(\mathbf{W}_{UV})), \quad (4)$$

where  $\odot$  denotes elementwise (Hadamard) product. We will study  $\mathcal{T}_{\mathbf{M}_t}(\mathbf{W}_{UV})$  when  $\mathbf{W}_{UV} = \mathbf{U}\mathbf{V}$  with  $\mathbf{U} \in \mathbb{R}^{m \times r}$ ,  $\mathbf{V} \in \mathbb{R}^{r \times n}$  (so  $\text{rank}(\mathbf{W}_{UV}) \leq r$ ).

Observe that elementwise multiplication in frequency is equivalent to circular convolution in spatial domain: there exists a spatial kernel  $h \in \mathbb{C}^{m \times n}$  (the inverse DFT of  $\mathbf{M}_t$ ) such that

$$\mathcal{T}_{\mathbf{M}_t}(\mathbf{W}_{UV}) = h \star_{\text{circ}} \mathbf{W}_{UV}, \quad (5)$$

where  $\star_{\text{circ}}$  denotes 2D circular convolution (convolution performed with wrap-around on both dimensions). The following theorem makes precise how the rank can increase.

**Theorem D.1** (Rank increase under nontrivial frequency masking). *Let  $\mathbf{W}_{UV} = \sum_{i=1}^r u_i v_i^\top$  with  $u_i \in \mathbb{R}^m$ ,  $v_i \in \mathbb{R}^n$  (so  $\text{rank}(\mathbf{W}_{UV}) \leq r$ ). Let  $\mathbf{M}_t$  be a frequency mask and write  $h = \mathcal{F}^{-1}(\mathbf{M}_t) \in \mathbb{C}^{m \times n}$  for its inverse DFT (the spatial kernel). Suppose  $h$  can be written as a finite sum of  $t$  distinct shifted deltas (i.e. it is supported on  $t$  distinct circular shifts):*

$$h = \sum_{k=1}^t \alpha_k S_{s_k, t_k}(\Delta), \quad (6)$$

where  $\alpha_k \in \mathbb{C} \setminus \{0\}$ ,  $S_{s_k, t_k}$  denotes the circular shift operator by  $(s_k, t_k)$  in the two dimensions, and  $\Delta$  is the Kronecker delta at the origin. (Equivalently,  $h$  has exactly  $t$  nonzero entries located at distinct coordinates.) Then

$$\mathcal{T}_{\mathbf{M}_t}(\mathbf{W}_{UV}) = \sum_{k=1}^t \alpha_k S_{s_k, t_k}(\mathbf{W}_{UV}). \quad (7)$$

In particular, if for each fixed  $i$  the set of shifted vectors  $\{S_{s_k} u_i : k = 1, \dots, t\}$  (row-shifts of  $u_i$ ) contains at least  $t_i$  linearly independent vectors, and similarly the column-shifts of  $v_i$  are in general position, then generically

$$\text{rank}(\mathcal{T}_{\mathbf{M}_t}(\mathbf{W}_{UV})) \geq \min(r \cdot t, \min(m, n)). \quad (8)$$

Hence, for any  $X$  of rank  $r$  there exist masks  $M$  (equivalently kernels  $h$  with  $t > 1$  nonzero shifts) such that

$$\text{rank}(\mathcal{T}_{\mathbf{M}_t}(\mathbf{W}_{UV})) > \text{rank}(\mathbf{W}_{UV}). \quad (9)$$

*Proof.* Step 1 (convolution expansion). Since  $h = \mathcal{F}^{-1}(\mathbf{M}_t)$ , by linearity of DFT/IDFT and the convolution theorem we have for any matrix  $\mathbf{W}_{UV}$ ,

$$\mathcal{T}_{\mathbf{M}_t}(\mathbf{W}_{UV}) = h \star_{\text{circ}} \mathbf{W}_{UV}. \quad (10)$$

If  $h$  is supported on  $t$  distinct circular shifts (i.e. has nonzero entries at exactly  $t$  coordinates), then the circular convolution with  $\mathbf{W}_{UV}$  reduces to a finite sum of shifted copies of  $X$  weighted by those kernel entries. Writing the shifts explicitly,

$$h = \sum_{k=1}^t \alpha_k S_{s_k, t_k}(\Delta) \implies h \star_{\text{circ}} \mathbf{W}_{UV} = \sum_{k=1}^t \alpha_k S_{s_k, t_k}(\mathbf{W}_{UV}), \quad (11)$$

where  $S_{s_k, t_k}(\mathbf{W}_{UV})$  denotes  $\mathbf{W}_{UV}$  circularly shifted by  $(s_k, t_k)$  (shift of rows by  $s_k$  and columns by  $t_k$ ).

Step 2 (apply to rank-1 atoms). For a rank-1 matrix  $\mathbf{W}_{UV} = uv^\top$  we then get

$$\mathcal{T}_{M_t}(uv^\top) = \sum_{k=1}^t \alpha_k S_{s_k}(u) S_{t_k}(v)^\top \quad (12)$$

which is an explicit sum of  $t$  rank-1 matrices. If the set of row-shifted vectors  $\{S_{s_k}(u)\}_{k=1}^t$  is linearly independent (or, more weakly, if the family of outer products produce a span of dimension  $t$ ), then the rank of the right-hand side equals  $t$  (up to the ambient dimension limit). Thus a single rank-1 atom can be mapped to a matrix of rank up to  $\min(t, \min(m, n))$ .

Step 3 (general rank  $r$ ). For general  $\mathbf{W}_{UV} = \sum_{i=1}^r u_i v_i^\top$ , by linearity

$$\mathcal{T}_{M_t}(\mathbf{W}_{UV}) = \sum_{i=1}^r \sum_{k=1}^t \alpha_k S_{s_k}(u_i) S_{t_k}(v_i)^\top, \quad (13)$$

a sum of  $r \cdot t$  rank-1 terms. The rank of this sum is bounded above by  $\min(r \cdot t, \min(m, n))$  and (by standard genericity arguments) is equal to that upper bound for a generic choice of the vectors  $\{u_i\}$ ,  $\{v_i\}$  and nondegenerate coefficients  $\{\alpha_k\}$ . Consequently, whenever  $t > 1$  and the shifts produce new independent components (i.e. the shifted vectors are not all collinear), the rank strictly increases compared to the original rank  $\leq r$ .

Step 4 (existence). The final statement follows because one can always choose a mask  $M$  whose inverse DFT  $h$  is (for example) the sum of  $t$  distinct Kronecker deltas with nonzero weights; such an  $M$  exists (take  $M = \mathcal{F}(h)$ ). For such masks, provided the data vectors are not in a degenerate alignment, the rank strictly increases.

This completes the proof.  $\square$

**Remark D.2.** 1. The hypothesis that  $h$  is a sum of a finite number of shifted deltas is only one convenient constructive case; more generally if  $h$  has effective support on  $t$  well-separated locations (or can be approximated by such), the same reasoning applies approximately.

2. The result is *generic* in the sense that for an open dense set of masks  $M$  (or of input factors  $U, V$ ) the inequality  $\text{rank}(\mathcal{T}_{M_t}(UV)) > \text{rank}(UV)$  holds whenever the spatial kernel has  $t > 1$  effective shifts. Degenerate counterexamples exist (e.g. if  $U$  or  $V$  have shift-invariant structure that cancels the shifts), so one must state the nondegeneracy assumptions as above.
3. In operator notation:  $\text{vec}(\mathcal{T}_{M_t}(\mathbf{W}_{UV})) = C_M \text{vec}(X)$  where  $C_M = \mathcal{F}^{-1} \text{diag}(\text{vec}(M)) \mathcal{F}$  is a linear operator; for generic  $M$  the operator  $C_M$  is full (or high) rank, so it does not preserve low rank of  $X$ .

## E. Gradient Analysis

Let the network output be

$$y = (W + \Delta)x + b, \quad \Delta \in \mathbb{R}^{m \times n},$$

and loss  $\ell(y)$ . Denote  $g := \frac{\partial \ell}{\partial y} \in \mathbb{R}^m$  (column vector) and the input to the layer  $x \in \mathbb{R}^n$ . Then the matrix

$$G := \frac{\partial \ell}{\partial \Delta} = g x^\top \in \mathbb{R}^{m \times n}.$$

We compare two parameterizations of  $\Delta$ :

- **Direct LoRA (spatial):**  $\Delta = UV$ , with  $U \in \mathbb{R}^{m \times r}$ ,  $V \in \mathbb{R}^{r \times n}$ .
- **Freq-masked LoRA:**  $\Delta = \mathcal{A}(UV)$ , where  $\mathcal{A} : \mathbb{C}^{m \times n} \rightarrow \mathbb{C}^{m \times n}$  is the linear operator

$$\mathcal{A}(X) := \mathcal{F}^{-1}(M \odot \mathcal{F}(X)) = F^{-1} \text{diag}(\text{vec}(M)) F \text{vec}^{-1}(\cdot)$$

(we treat  $\mathcal{F}$  as the linear DFT operator on  $\text{vec}(X)$ ).



## Gradient formulae

For both parameterizations, by the chain rule we obtain closed-form gradients.

**Lemma E.1** (Closed-form gradients). *Let  $G = gx^\top$ .*

1. *If  $\Delta = UV$ , then*

$$\frac{\partial \ell}{\partial U} = GV^\top, \quad \frac{\partial \ell}{\partial V} = U^\top G.$$

2. *If  $\Delta = \mathcal{A}(UV)$ , denote by  $\mathcal{A}^*$  the adjoint of  $\mathcal{A}$  under the Frobenius inner product. Then*

$$\frac{\partial \ell}{\partial U} = \mathcal{A}^*(G) V^\top, \quad \frac{\partial \ell}{\partial V} = U^\top \mathcal{A}^*(G).$$

*Moreover, when  $\mathcal{A}(X) = \mathcal{F}^{-1}(M \odot \mathcal{F}(X))$ ,  $\mathcal{A}^*(G) = \mathcal{F}^{-1}(\overline{M} \odot \mathcal{F}(G))$  (where  $\overline{M}$  denotes complex conjugate of  $M$ ).*

*Proof.* (1) Standard:  $\partial \text{tr}(G^\top UV) / \partial U = GV^\top$  and symmetrically for  $V$ .

(2) By linearity and chain rule:

$$\frac{\partial \ell}{\partial U} = \left( \frac{\partial \ell}{\partial \Delta} \right) \frac{\partial \Delta}{\partial(UV)} \frac{\partial(UV)}{\partial U} = \mathcal{A}^*(G) V^\top,$$

and similarly for  $V$ . The explicit form of  $\mathcal{A}^*$  follows because  $\mathcal{F}$  is unitary (up to scaling) and the adjoint of elementwise multiplication by  $M$  is elementwise multiplication by  $\overline{M}$ .  $\square$