

## **STOP!**

**Please read the following important information before completing this form:**

**If you filed an amended Federal return, please enclose:**

- **A copy of IRS Form 1040X or 1045**
- **A copy of the IRS "Statement of Adjustment", IRS refund check, or deposit slip verifying IRS approval of the Federal amendment.**

**Also, there are two versions of the Oklahoma Form 511X. One is for use in amending 2005 and prior returns and the other is for 2006 returns. Please make sure you are using the correct form.**

AMENDED RESIDENT INDIVIDUAL INCOME TAX RETURN

Part-year and nonresidents must use Form 511NR to amend.



FORM 511X

Revised 2008

This version of Form 511X is to be used for Tax Year 2006 and thereafter: Tax Year \_\_\_\_\_

Form fields for personal information: Your first name and middle initial, Last name, If a joint return, spouse's first name and middle initial, Last name, Present home address, City, State and Zip, Phone Number.

Your Social Security Number

If a Joint Return, Spouse's Social Security Number

Did you file an amended Federal return? Yes No. If "yes" enclose a copy of IRS Form 1040X or 1045 AND a copy of the "Statement of Adjustment", IRS check, or deposit slip.

Filing status claimed: (Note: Generally, your filing status must be the same as on your Federal return. See Form 511 instructions.)

- On original return: Single, Married filing joint, Married filing separate, Head of Household, Qualifying widow(er)
On this return: Single, Married filing joint, Married filing separate, Head of Household, Qualifying widow(er)

Number of Exemptions: Regular, Special, Blind, Dependents, Total. On original return: + + + =
On this return: + + + =

NOT REQUIRED TO FILE... Check this box if you do not have sufficient gross income to require you to file a Federal Return.

Check if you or your spouse are 65 or over: Yourself Spouse

INCOME AND DEDUCTIONS...

Table with 13 rows for income and deductions: Federal adjusted gross income, Oklahoma subtractions, Subtract line 2 from line 1, Out-of-state income, Subtract line 4 from line 3, Oklahoma additions, Oklahoma adjusted gross income, Adjustments to Oklahoma adjusted gross income, Subtract line 8 from line 7, Deductions and exemptions, Percentage allowable, Multiply line 10 by line 11, Oklahoma taxable income.

A: As Originally Reported or as Previously Adjusted

B: Amended

C: Office Use Only

Main calculation table with columns A, B, and C, and rows 1-13 corresponding to the Income and Deductions section.

TAX LIABILITY...

Table with 5 rows for tax liability: Income Tax from Tax Table, A. Oklahoma child care credit, B. Credit for taxes paid to another state, C. Credit for biomedical research contributions, D. Other credits, E. Subtotal: Income tax.

Continuation of the main calculation table for tax liability, with columns A, B, and C, and rows 14-15.



**16** Enter total tax from line 15E . . . . .

**17** Use Tax . . . . .

**18** Total Tax: Add lines 16 and 17. Enter total here. . . . .

| A: As Originally Reported or as Previously Adjusted |    |
|---|----|
|   | 00 |
|   | 00 |
|   | 00 |
|   |    |
|   | 00 |
|   | 00 |
|   | 00 |
|   | 00 |
|   | 00 |
|   | 00 |
|   | 00 |
|   | 00 |

| B: Amended |    |
|------------|----|
|            | 00 |
|            | 00 |
|            | 00 |
|            |    |
|            | 00 |
|            | 00 |
|            | 00 |
|            | 00 |
|            | 00 |
|            | 00 |
|            | 00 |
|            | 00 |
|            |    |
|            | 00 |
|            | 00 |
|            | 00 |
|            | 00 |
|            | 00 |
|            | 00 |
|            | 00 |
|            | 00 |
|            | 00 |

| C: Office Use Only |    |
|--------------------|----|
|                    | 00 |
|                    | 00 |
|                    | 00 |
|                    |    |
|                    | 00 |
|                    | 00 |
|                    | 00 |
|                    | 00 |
|                    | 00 |
|                    | 00 |
|                    | 00 |
|                    | 00 |
|                    |    |
|                    | 00 |
|                    | 00 |
|                    | 00 |
|                    | 00 |
|                    | 00 |
|                    | 00 |
|                    | 00 |
|                    | 00 |
|                    | 00 |

**PAYMENTS...**

**19** Oklahoma income tax withheld . . . . .

**20** Oklahoma estimated tax paid plus amount paid with extension . . . . .

**21** Amount paid with original return plus additional paid after it was filed . . . . .

**22** Refundable credits (see instructions) . . . . .

**23** Total of lines 19 through 22 . . . . .

**REFUND OR AMOUNT YOU OWE...**

**24** Overpayment, if any, as shown on original return or as previously adjusted by Oklahoma (see instructions). . . . .

**25** Subtract line 24 from line 23 . . . . .

**26** Refund: If line 25 is more than line 18 enter difference . . . . .

**27** Tax liability: If line 18 is more than line 25 enter difference . . . . .

**28** Interest: 1.25% per month from \_\_\_\_\_ to \_\_\_\_\_ . . . . .

**29** Total amount due (add lines 27 and 28). Please pay in full with this return . . . . .

**STOP** If you are changing your Oklahoma return due to a change to your Federal return, enclose proof that the IRS approved the change.

Explain below or attach a separate schedule, if necessary, explaining the changes to income, deductions, and/or credits: (Enter the line reference number for which you are reporting a change and give the reason for each change in column "B")

Please check here if the Oklahoma Tax Commission may discuss this return with your tax preparer.

The Oklahoma Tax Commission is not required to give actual notice to taxpayers of changes in any state tax law.

**Remit to: Oklahoma Tax Commission, P.O. Box 26800, Oklahoma City, Oklahoma 73126-0800**

Under penalties of perjury, I declare that I have filed an original return and that I have examined this return including accompanying schedules and statements, and to the best of my knowledge this amended return is true, correct and complete.

Declaration of preparer (other than taxpayer) is based on all information of which the preparer has any knowledge.

|   |      |
|---|------|
| Taxpayer signature                                    | Date |
| Spouse's signature (if filing jointly both must sign) | Date |
| Daytime Phone Number (optional)<br>(       )          |      |

|   |      |
|---|------|
| Preparer's signature                                | Date |
| Preparer's printed name                             |      |
| Preparer's Address                                  |      |
| Preparer's ID Number                                |      |
| Phone Number (if box is checked above)<br>(       ) |      |

# INSTRUCTIONS FOR FORM 511X

**This form is for residents only.** Part-year and nonresidents must use Form 511NR to amend.

## WHEN TO FILE AN AMENDED RETURN

If your Federal return for any year is changed, an amended Oklahoma return shall be filed within one year. If you amend your Federal return, it is recommended you obtain confirmation the IRS approved your Federal amendment before filing Oklahoma Form 511X.

File a separate Form 511X for each year you are amending. No amended return may encompass more than one single year.

If you discover you have made an error only on your Oklahoma return we may be able to make the corrections over the phone instead of filing Form 511X. For additional information, call our Taxpayer Assistance Division at (405) 521-3160. Within Oklahoma, call toll-free (800) 522-8165. Operating hours are from (CST) 7:30 a.m. until 4:30 p.m.

When completing this form, it is recommended you have the Resident Individual Income Tax Instructions booklet (511 Packet) for the tax year you are amending. The packet will provide detailed explanation. If you do not have a copy, one may be downloaded from our website ([www.tax.ok.gov](http://www.tax.ok.gov)) beginning with tax year 1997 or you may order a packet for any tax year by calling our forms request line at (405) 521-3108. The request line is open 24 hours a day, 7 days a week.

## BEFORE YOU BEGIN

This version of Form 511X is for Tax Year 2006 and thereafter. If you need to amend for Tax Year 2005 or prior, visit our website and download the Form 511X 2005 and Prior. You may also order the form by calling (405) 521-3108.

All entries in column "B" must be substantiated by an enclosed document or your refund may be delayed. After completing your amended return, see the "**When You Are Finished**" section of the instructions for a complete list of necessary documents you must enclose with this return.

Any additional forms, necessary to complete this amended return, can be downloaded from our website ([www.tax.ok.gov](http://www.tax.ok.gov)) beginning with tax year 1997 or can be ordered by calling our forms request line at (405) 521-3108.

## SELECT LINE INSTRUCTIONS

- Column A:** Enter the amounts from your original return. However, if you previously amended that return or it was changed by the Oklahoma Tax Commission, enter the adjusted amounts.
- Column B:** Enter the amended amounts and explain each change on Page 2. If you need more space, attach a statement. Also, attach any schedule or form relating to the change. For any item you do not change, enter the amount from Column A in Column B. **All entries in Column B must be substantiated by an enclosed document or your refund may be delayed.**
- Column C:** Do not use. This column is for Oklahoma Tax Commission use only.

- 1** Enter the Federal adjusted gross income. **Note: Enclose supporting documents for any adjustments to your Federal adjusted gross income.**
- 2** Enter subtractions to Federal adjusted gross income, such as interest from U.S. government obligations (no IRS interest), retirement income, social security benefits and depletion. A complete list of subtractions can be found in the Schedule 511-A instructions of the 511 Packet. **Note: Enclose supporting documents for any entry in column "B", including any applicable depletion spreadsheets.**
- 4** Enter out-of-state income and identify as to type and site location. Out-of-state income is income from real or tangible personal property or business income in another state. This includes partnership gains and gains sustained by S-corporations attributable to other states. This does not include non-business interest, installment sale interest, non-business dividends, salary/wages, pensions or income from personal services. **Note: Enclose supporting documents for Column "B", including any applicable oil & gas spreadsheets.**
- 6** Enter additions to Federal adjusted gross income, such as out-of-state losses, state and municipal bond interest (not specifically exempt), and lump sum distributions not included in your Federal adjusted gross income. A complete list of additions can be found in the Schedule 511-B instructions of the 511 Packet. **Note: Enclose supporting documents for any entry in column "B".**

- 8** Enter all adjustments to your Oklahoma adjusted gross income, such as military pay exclusion, political contributions, interest qualifying for exclusion and Indian employment exclusion. A complete list of adjustments can be found in the Schedule 511-C instructions of the 511 Packet. **Note: Enclose supporting documents for any entry in column "B".**
- 10** Enter the total amount of your deductions and exemptions. Add your "Oklahoma standard deduction or Federal itemized deductions" and your Oklahoma "exemption amounts".
- 14 Use the tax table in the applicable 511 Packet.**  
If you have farm income, you may elect to figure your tax by averaging your farm income over the previous three years. If you choose this option, you must use Form 573 to compute the tax and enter a "1" in the box. **Note: Enclose Form 573.**
- Beginning in tax year 2007: If you are paying the additional 10% tax on nonqualified withdrawals from a Health Savings Account, add the additional 10% tax to your tax from the tax table and enter a "2" in the box.
- 15** A-D. Enter all non-refundable credits to Oklahoma tax, such as child care, taxes paid another state, biomedical research contributions and credits listed on the Form 511CR. A complete list of other credits can be found in the 511 packet instructions. **Note: Enclose supporting Oklahoma and IRS forms or documents for entries in column "B".**
- E. Enter the subtotal (line 14 minus lines 15A-D).
- 17** You have the ability to remit "use tax" with your income tax return. Use tax is due on purchases from out-of-state retailers who do not collect Oklahoma sales tax. See the instructions in the 511 packet for more information on use tax and for the tables to help you compute the amount due. If you did not have any use tax on your original return and you are not amending to pay use tax, enter zero.
- 21 Enclose a schedule of payments by amount and date paid.** Underpayment interest is based on the tax on the original return. Do not include underpayment interest in your calculations.
- 22** Oklahoma refundable credits, such as low income property tax credit (**enclose Form 538-H**), sales tax relief credit (**enclose Form 538-S**), tornado tax credits (**enclose Form 509, 510 or 575**), and earned income credit (**enclose Federal return**). Note: Forms 538-S and 538-H have different due dates. Refer to those forms for information regarding their due dates and the availability of the credit.
- 24** This includes all amounts refunded to you, applied to next year's estimated tax and donated from your refund (for example, a donation to the Wildlife Diversity Program).
- If you originally filed a Form 511, enter the amount from line 31.
- 26** Total amount of overpayment must be refunded. None can be placed in estimated tax for the following year.
- 28** Compute interest on your income tax liability only. Do not compute interest on the portion of your tax liability that represents use tax.

### WHEN YOU ARE FINISHED

Enclose a copy of the following support documents, if applicable:

- Form 1040X (Amended Federal Income Tax Return) or Form 1045 (Application for Federal Tentative Return),
- Proof that IRS has approved the claim, such as the statement of adjustment, any correspondence from IRS, or the deposit slip of your Federal refund,
- Revenue Agent Report (RAR), CP2000 or other notification of an assessment or a change made by the IRS,
- Additional Forms W-2 or 1099 not furnished with original return, and
- Forms, schedules or other documentation to substantiate any of the entries in Column B of Form 511X, as indicated in the Select Line Instructions.

Do not enclose any correspondence other than those documents required for your amended return.

Do not enclose amendments from different years in the same envelope. Use a separate envelope for each tax year.

Sign your return and mail it, along with all required documents to:

**Oklahoma Tax Commission**  
**P.O. Box 26800**  
**Oklahoma City, OK 73126-0800**