

## **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.**



# State of Oklahoma 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 2005 and prior: **Tax Year** \_\_\_\_\_

Your first name and middle initial	Last name
If a joint return, spouse's first name and middle initial	Last name
Present home address (number and street, including apartment number or rural route)	
City, State and Zip	
Phone Number (       )	

Your Social Security Number
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If a Joint Return, Spouse's Social Security Number
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<b>Did you file an amended Federal return?</b> <input type="checkbox"/> Yes <input type="checkbox"/> 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. IRS documents submitted after filing Form 511X may delay the processing of your return.
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**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:   \_\_\_\_\_ + \_\_\_\_\_ + \_\_\_\_\_ + \_\_\_\_\_ = \_\_\_\_\_

<b>NOT REQUIRED TO FILE...</b> Check this box if you do not have sufficient gross income to require you to file a Federal Return. <input type="checkbox"/>
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- Check if you or your spouse are 65 or over:**  
 Yourself    Spouse

**INCOME AND DEDUCTIONS...**

	<b>A: As Originally Reported or as Previously Adjusted</b>	<b>B: Amended</b>	<b>C: Office Use Only</b>
<b>1</b> Federal adjusted gross income .....	00	1 00	00
<b>2</b> Oklahoma subtractions (see instructions) .....	00	2 00	00
<b>3</b> Subtract line 2 from line 1 .....	00	3 00	00
<b>4</b> Out-of-state income (see instructions) .....	00	4 00	00
<b>5</b> Subtract line 4 from line 3 .....	00	5 00	00
<b>6</b> Oklahoma additions (see instructions) .....	00	6 00	00
<b>7</b> Oklahoma adjusted gross income (add lines 5 and 6)	00	7 00	00
<b>8</b> Adjustments to Oklahoma adjusted gross income (see instructions) .....	00	8 00	00
<b>9</b> Subtract line 8 from line 7 .....	00	9 00	00
<b>10</b> Deductions and exemptions .....	00	10 00	00
<b>11</b> Percentage allowable (divide line 7 by line 3) (not to exceed 100 percent) .....	%	11 %	%
<b>12</b> Multiply line 10 by line 11 .....	00	12 00	00
<b>13</b> Oklahoma taxable income - (method 1) subtract line 12 from 9 .....	00	13 00	00
<b>14</b> Tax Method 1 (see instructions) .....	00	14 00	00
<b>15</b> Federal income tax liability (see instructions) .....	00	15 00	00
<b>16</b> Percentage allowable (divide line 7 by line 1) (not to exceed 100 percent) .....	%	16 %	%
<b>17</b> Multiply line 15 by line 16 .....	00	17 00	00
<b>18</b> Oklahoma taxable income - (method 2) subtract line 17 from 13 .....	00	18 00	00
<b>19</b> Tax Method 2 (see instructions) .....	00	19 00	00



TAX LIABILITY...		A: As Originally Reported or as Previously Adjusted	B: Amended	C: Office Use Only
<b>20</b>	Income Tax: Enter lesser of line 14 or 19 (from front of form) <small>If using Farm Income Averaging, enter Form 573, line 42 and check here <input type="checkbox"/></small>	00	20 00	00
<b>21</b>	A. Oklahoma non-refundable credits (see instructions) Type of credit _____	00	21A 00	00
	B. Subtotal: Subtract line 21A from line 20 (not less than zero)	00	21B 00	00
	C. Use tax (beginning with Tax Year 2003) . . . . .	00	21C 00	00
<b>22</b>	<b>Total tax</b> - (add lines 21B and 21C) . . . . .	00	22 00	00
PAYMENTS...				
<b>23</b>	Oklahoma income tax withheld . . . . .	00	23 00	00
<b>24</b>	Oklahoma estimated tax paid plus amount paid with extension . . . . .	00	24 00	00
<b>25</b>	Amount paid with original return plus additional paid after it was filed . . . . .	00	25 00	00
<b>26</b>	Refundable credits (see instructions) . . . . .	00	26 00	00
<b>27</b>	<b>Total of lines 23 through 26</b> . . . . .	00	27 00	00
REFUND OR AMOUNT YOU OWE...				
<b>28</b>	Overpayment, if any, as shown on original return or as previously adjusted by Oklahoma (see instructions). . . . .		28 00	00
<b>29</b>	Subtract line 28 from line 27 . . . . .		29 00	00
<b>30</b>	Refund: If line 29 is more than line 22 enter difference . . . . .		30 00	00
<b>31</b>	Tax liability: If line 22 is more than line 29 enter difference . . . . .		31 00	00
<b>32</b>	Interest: 1.25% per month from _____ to _____ .		32 00	00
<b>33</b>	<b>Total amount due</b> (add lines 31 and 32) please pay in full with this return .		33 00	00

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) (       )	

Preparer's signature	Date
Preparer's printed name	
Preparer's Address	
Preparer's ID Number	
Phone Number (if box is checked above) (       )	

# 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 2005 and prior years. If you need to amend for Tax Year 2006 or thereafter, visit our website and download the Form 511X for 2006 and thereafter. You may also order the form at (405) 521-3108.

The tax rates did not change during the tax years of 1990 - 1998. The tax rates also remained unchanged for the tax years 1999 - 2001, for tax years 2002 - 2003 and for tax years 2004 - 2005. Thus, if you are amending a 2000 return, you may refer to the tax tables for any year from 1999 - 2001.

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 and 19** The tax rates did not change during the tax years of 1990 - 1998. The tax rates also remained unchanged for tax years 1999 - 2001, for tax years 2002 - 2003 and for tax years 2004 - 2005. Thus, if you are amending a 2000 return, you may refer to the tax tables for any year from 1999 - 2001.
- 15** Enter the Federal income tax liability from your Federal return. Do not include self-employment tax. **Note: Enclose a copy of your Federal return for verification.**
- 20** If you have farm income, beginning in tax year 2001, 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. **Note: Enclose Form 573.**
- 21** A. Enter all non-refundable credits to Oklahoma tax, such as child care, taxes paid another state, biomedical research contributions (tax year 2005) 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".**  
 B. Enter the subtotal.  
 C. Beginning in tax year 2003, 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, beginning in tax year 2003, 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, or if this amended return is for tax year 2002 or prior, enter zero.
- 25** **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.
- 26** 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 for tax year 2002 and after (**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.
- 28** 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, use the amount from the line shown here:  
 2000: line 57      2001: line 31      2002: line 32      2003: line 34      2004: line 34      2005: line 35
- 30** Total amount of overpayment must be refunded. None can be placed in estimated tax for the following year.
- 32** 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 for 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**