

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

Generally, to claim a refund your amended return must be filed within three years from the date tax, penalty and interest was paid. For most taxpayers, the three year period begins on the original due date of the Oklahoma tax return. Estimated tax and withholding are deemed paid on the original due date (excluding extensions).

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. Filing Form 511X without such IRS confirmation may delay the processing of your return, however, this may be necessary to avoid the expiration of the statute of limitation.

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) 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) 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**