



#1695#



# OKLAHOMA AMENDED RESIDENT INDIVIDUAL INCOME TAX RETURN

Form 511X - 2012

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

## Tax Year 2012

Your Social Security Number	<input type="checkbox"/>	Check box if this taxpayer is deceased
If a Joint Return, Spouse's Social Security Number	<input type="checkbox"/>	
Your first name, middle initial and last name		
If a joint return, spouse's first name, middle initial and last name		
Present home address (number and street, including apartment number or rural route)		
City, State and Zip		

**Did you file an amended Federal return?**

Yes  No

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.

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

On original return:  1. Single  2. Married filing joint  3. Married filing separate  4. Head of Household  5. Qualifying widow(er)

On this return:  1. Single  2. Married filing joint  3. Married filing separate  4. Head of Household  5. Qualifying widow(er)

**Number of Exemptions:** Regular Special Blind Dependents Total

On original return: \_\_\_\_\_ + \_\_\_\_\_ + \_\_\_\_\_ + \_\_\_\_\_ = \_\_\_\_\_

On this return: \_\_\_\_\_ + \_\_\_\_\_ + \_\_\_\_\_ + \_\_\_\_\_ = \_\_\_\_\_

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

**NOT REQUIRED TO FILE...**

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

### INCOME AND DEDUCTIONS...

1	Federal adjusted gross income .....
2	Oklahoma subtractions (enclose Schedule 511X-A) ...
3	Subtract line 2 from line 1 .....
4	Out-of-state income (see instructions).....
5	Subtract line 4 from line 3.....
6	Oklahoma additions (enclose Schedule 511X-B) .....
7	Oklahoma adjusted gross income (add lines 5 and 6)
8	Adjustments to Oklahoma adjusted gross income (enclose Schedule 511X-C).....
9	Subtract line 8 from line 7 .....
10	Deductions plus exemptions .....
11	Percentage allowable (divide line 7 by line 3) (not to exceed 100 percent) .....
12	Multiply line 10 by line 11 .....
13	Oklahoma taxable income subtract line 12 from 9 .....

A: As Originally Reported or as Previously Adjusted		B: Amended		C: Office Use Only	
	00	1	00		00
	00	2	00		00
	00	3	00		00
	00	4	00		00
	00	5	00		00
	00	6	00		00
	00	7	00		00
	00	8	00		00
	00	9	00		00
	00	10	00		00
	%	11	%		%
	00	12	00		00
	00	13	00		00
	00	14	00		00
	00	A	00		00
	00	B	00		00
	00	C	00		00
	00	D	00		00

### TAX LIABILITY...

14	Income Tax from Tax Table (see instructions) . . . . . If using Farm Income Averaging, enter tax from Form 573 and enter a "1" in the box. If paying Health Savings Account additional 10% tax, add additional tax here and enter a "2" in the box . . . . . <input type="checkbox"/>
15	A. Oklahoma child care credit .....
	B. Credit for taxes paid to another state (enclose 511TX) .....
	C. Other credits. List Form 511CR line number here <input type="checkbox"/>
	D. Subtotal: Income tax (line 14 minus lines 15A-C) .



		A: As Originally Reported or as Previously Adjusted	B: Amended	C: Office Use Only
16	Enter total tax from line 15D .....	00	00	00
17	Use Tax due on Internet, mail order, or other out-of-state purchases	00	00	00
18	Business Activity Tax.....	00	00	00
19	Total Tax: Add lines 16, 17 and 18. Enter total here.....	00	00	00

PAYMENTS...				
20	Oklahoma income tax withheld .....	00	00	00
21	Oklahoma estimated tax paid plus amount paid with extension .....	00	00	00
22	Amount paid with original return plus additional paid after it was filed .....	00	00	00
23	Refundable credits (see instructions).....	00	00	00
24	Total of lines 20 through 23.....	00	00	00

REFUND OR AMOUNT YOU OWE...				
25	Overpayment, if any, as shown on original return or as previously adjusted by Oklahoma (see instructions) .....	25	00	00
26	Subtract line 25 from line 24 .....	26	00	00
27	Refund: If line 26 is more than line 19 enter difference (see instructions) ....	27	00	00

**Want a Faster Refund?**  
Elect to have your refund directly deposited into your checking or savings account. If you do not choose direct deposit, you will receive a debit card. For more information see the instructions for line 27.

Is this refund going to or through an account that is located outside of the United States?  Yes  No

Deposit refund in my:

checking account      Routing Number: \_\_\_\_\_

savings account      Account Number: \_\_\_\_\_

28	Tax liability: If line 19 is more than line 26 enter difference.....	28	00	00
29	Interest: 1.25% per month from _____ to _____	29	00	00
30	Total amount due (add lines 28 and 29). Please pay in full with this return	30	00	00

**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 the changes to income, deductions, and/or credits below or, if necessary, attach a separate schedule. 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, PO Box 26800, Oklahoma City, Oklahoma 73126-0800**

Under penalties of perjury, I declare I have filed an original return and 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) (      )	

NOTE: Enclose this page ONLY if you have an amount shown on a schedule.



Name(s) shown on Form 511X:

Your Social Security Number:

**SCHEDULE 511X-A Oklahoma Subtractions** See instructions in 511 Packet for details on qualifications and required enclosures.

		B: Amended	
1	Interest on U.S. government obligations .....	1	00
2	Social Security benefits taxed on your Federal Form 1040 or 1040A .....	2	00
3	Federal civil service retirement in lieu of social security .....	3	00
Retirement Claim Number: Taxpayer <input type="text"/> Spouse <input type="text"/>			
4	Military Retirement (see 511 Packet for limitation) .....	4	00
5	Oklahoma government or Federal civil service retirement (see 511 Packet for limitation) .....	5	00
6	Other retirement income .....	6	00
7	U.S. Railroad Retirement Board benefits .....	7	00
8	Oklahoma depletion .....	8	00
9	Oklahoma net operating loss .....	9	00
10	Exempt tribal income .....	10	00
11	Gains from the sale of exempt government obligations .....	11	00
12	Oklahoma Capital Gain Deduction (enclose Form 561) .....	12	00
13	Miscellaneous: Other subtractions (enter number in box for type of deduction) <input type="text"/>	13	00
14	<b>Total subtractions</b> (add lines 1-13, enter total here and on Form 511X, Line 2, Column B) ..	14	<b>00</b>

**SCHEDULE 511X-B Oklahoma Additions** See instructions in 511 Packet for details on qualifications and required enclosures.

		B: Amended	
1	State and municipal bond interest .....	1	00
2	Out-of-state losses (describe: _____ ) Enter as a positive number .	2	00
3	Lump sum distributions (not included in your Federal Adjusted Gross Income) .....	3	00
4	Federal net operating loss - Enter as a positive number .....	4	00
5	Recapture of depletion claimed on a lease bonus or add back of excess Federal depletion	5	00
6	Expenses incurred to provide child care programs .....	6	00
7	Recapture of contributions to Oklahoma 529 College Savings Plan and OklahomaDream 529 Account(s).	7	00
8	Miscellaneous: Other additions (enter number in box for type of addition) .....	8	00
9	<b>Total additions</b> (add lines 1-8, enter total here and on Form 511X, Line 6, Column B) .....	9	<b>00</b>

**SCHEDULE 511X-C Oklahoma Adjustments** See instructions in 511 Packet for details on qualifications and required enclosures.

		B: Amended	
1	Military pay exclusion - Active duty, Reserve and National Guard (not retirement income)...	1	00
2	Qualifying disability deduction .....	2	00
3	Political contributions (limited to \$100 [\$200 for joint return]) .....	3	00
4	Interest qualifying for exclusion (limited to \$100 [\$200 for joint return]) .....	4	00
5	Qualified adoption expense .....	5	00
6	Contributions to Oklahoma 529 College Savings Plan and OklahomaDream 529 Account(s) ..	6	00
7	Miscellaneous: Other adjustments (enter number in box for type of deduction) <input type="text"/>	7	00
8	<b>Total adjustments</b> (add lines 1-7, enter total here and on Form 511X, Line 8, Column B) .....	8	<b>00</b>

## 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 help you correct the form 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 at [www.tax.ok.gov](http://www.tax.ok.gov).

### BEFORE YOU BEGIN

This version of Form 511X is for Tax Year 2012. If you need to amend Tax Year 2011 or prior, visit our website and download the Form 511X for the applicable Tax Year.

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 at [www.tax.ok.gov](http://www.tax.ok.gov).

### SELECT LINE INSTRUCTIONS

#### Pages 1 and 2

**Column A:** Enter the amounts from your original return. 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. 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.

#### Page 3

**Schedules A, B and C:** Complete Schedule 511X-A, 511X-B or 511X-C if there is an amount entered on Form 511X, Column B, line 2, 6 or 8. For any amount entered on page 3, see the instructions in the 511 Packet to determine what additional documentation must be provided.

- 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. For "Column B: Amended", enter the total from Schedule 511X-A, line 14. **NOTE: Details on qualifications and required enclosures for amounts entered in Column B can be found in the Schedule 511-A instructions of the 511 Packet.**
- 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. For "Column B: Amended", enter the total from Schedule 511X-B, line 9. **NOTE: Details on qualifications and required enclosures for amounts entered in Column B can be found in the Schedule 511-B instructions of the 511 Packet.**
- 8** Enter adjustments to your Oklahoma adjusted gross income. For "Column B: Amended", enter the total from Schedule 511X-C, line 8. **NOTE: Details on qualifications and required enclosures for amounts entered in Column B can be found in the Schedule 511-C instructions of the 511 Packet.**
- 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 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.**  
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-C.** Enter all non-refundable credits to Oklahoma tax, such as child care, taxes paid to another state, 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".**  
D. Enter the subtotal (line 14 minus lines 15A-C).
- 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.
- 18** Every sole proprietor or farmer, except single-member limited liability companies (LLCs), doing business in Oklahoma is required to file a Form 511-BAT. LLCs, including those that are disregarded entities for Federal income tax purposes, are now required to file Form BT-190. If filing a joint return and both spouses are doing business in Oklahoma, complete only one Form 511-BAT.  
If you began doing business in Oklahoma prior to January 1, 2012 you are subject to an annual Business Activity Tax of \$25. The Form 511-BAT must be enclosed with your income tax return whether or not the \$25 is due. If Form 511-BAT was filed with the original return and is not amended, you do not need to re-submit it with this amended return. When timely paid, you are entitled to a nonrefundable income tax credit on Form 511X, line 15C. See Form 511CR, line 43 for more information.
- 22 Enclose a schedule of payments by amount and date paid.** Underpayment interest is based on the tax on the original return. Do not include payments made toward underpayment interest in your calculations.
- 23** Oklahoma refundable credits, such as low income property tax credit (**enclose Form 538-H**), sales tax relief credit (**enclose Form 538-S**), and earned income credit (**enclose Federal return**). Note: Forms 538-S and 538-H have different due dates. An amended tax return cannot be filed to claim this credit after the due date (including extensions). Refer to those forms for information regarding their due dates and the availability of the credit.
- 25** 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 your return was not previously amended or adjusted, enter the amount from Form 511 line 31.
- 27** Total amount of overpayment must be refunded; none can be placed in estimated tax for the following year. If you do not choose to have your refund deposited directly into your bank account, you will receive a debit card.  
**WARNING!** Due to changes in the electronic banking rules, the Oklahoma Tax Commission will not allow direct deposits to or through foreign financial institutions. If you use a foreign financial institution or have a foreign address on your income tax return, your refund will be mailed to the address shown on your return. If you have an address with an APO, FPO or DPO you are not considered to have a foreign address; your refund is eligible for direct deposit.
- 29** Compute interest on your income tax liability only. Do not compute interest on the portion of your tax liability that represents use tax or Business Activity Tax.

### WHEN YOU ARE FINISHED

Enclose a copy of the following support documents, if applicable. Failure to provide the supporting documents may delay the processing of the return.

- 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  
PO Box 26800  
Oklahoma City, OK 73126-0800**