



State of Oklahoma AMENDED CORPORATION INCOME TAX RETURN

Mail to: Oklahoma Tax Commission, Post Office Box 26800, Oklahoma City, OK 73126-0800

FORM **512-X**

Revised 2008

➔ For the year January 1, _____ - December 31, _____, or other taxable year beginning _____, _____ and ending _____, _____.

TAX YEAR _____

Corporate Name: _____

Street Address: _____

City, State and Zip: _____

A. Federal I.D. Number _____

B. Business Code Number _____

C. Type of Business _____

Office Use Only

A Did you file an amended Federal return? Yes No

Enclose a copy of IRS Form 1120X or 1139 and a copy of "Statement of Adjustment", IRS refund check or deposit slip.

B If this return is being filed due to a Federal audit, please furnish a complete copy of the RAR.

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

1	Oklahoma taxable income (as shown on Schedule A or B)		1		00	
2	Tax: 6% (for Tax Years beginning on or after January 1, 1990)		2		00	
3	Less: lines 3-6 Investment/New Jobs Credit (please enclose Form 506)	3		00		
4		Gas Used in Manufacturing (see instructions & enclose schedule)	4		00	
5			Credit for Biomedical Research Contribution	5		00
6				Other Credits (total from Form 511CR) (see instructions)	6	
7	Total of lines 3 through 6		7			00
8	Balance of tax due (line 2 less line 7, but not less than zero)	8		00		
9	A Amount paid on estimate	9A		00		
		B Amount paid with extension request	9B		00	
			C Oklahoma withholding (enclose Form 1099, 500A or 500B)	9C		00
10	Amount paid with original return and amount paid after it was filed	10			00	
11	Less any refunds or overpayment applied	11		00		
12	Total of lines 9 through 11	12		00		
13	Refund (line 12 less line 8) (cannot be applied to estimated tax)	13		00		
14	Tax Due (line 8 minus line 12)	14		00		
15	Interest from _____ to _____	15		00		
16	Total tax and interest	16		00		

If the Oklahoma Tax Commission may discuss this return with your tax preparer, please check here:

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 and belief, this amended return is true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Make check payable to the Oklahoma Tax Commission

Corporate Seal	signature of officer	date	signature of preparer	date
	print name		print name	
	title		preparer's address	
	phone number		phone number	

Enclose a copy of Federal Return



SCHEDULE A

Schedule A Column A is for all corporations. Schedule A, Column B is for corporations whose income is all within Oklahoma and/or for corporations whose income is partly within and partly without Oklahoma (not unitary). Enclose a complete copy of your Federal return. (1120X,1139 or amended 1120)

Important: All applicable lines and schedules must be filled in.

Gross Income (lines 1 through 11)		Column A As reported on Federal Return	Column B Total applicable to Oklahoma
1	Gross receipts or gross sales _____ (less: returns and allowances) . . .	1	
2	Less: Cost of goods sold	2	
3	Gross profit (line 1 minus line 2)	3	
4	Dividends	4	
5	Interest on obligations of the United States and U.S. Instrumentalities	5	
6	(a) Other interest	6a	
	(b) Municipal interest	6b	
7	Gross rents	7	
8	Gross royalties	8	
9	(a) Net capital gains	9a	
	(b) Ordinary gain or [loss]	9b	
10	Other income (enclose schedule)	10	
11	Total income (add lines 3 through 10)	11	
Deductions (lines 12 through 27)			
12	Compensation of officers	12	
13	Salaries and wages	13	
14	Repairs	14	
15	Bad debts	15	
16	Rents	16	
17	Taxes	17	
18	Interest	18	
19	Charitable contributions	19	
20	Depreciation	20	
21	Depletion (see instructions below)	21	
22	Advertising	22	
23	Pension, profit-sharing plans, etc.	23	
24	Employee benefit programs	24	
25	Domestic production activities deduction	25	
26	Other deductions (enclose schedule)	26	
27	Total Deductions (add lines 12 through 26)	27	
Totals (lines 28 through 30)			
28	Taxable income before net operating loss deductions and special deductions	28	
29	Less: (a) Net operating loss deduction (schedule)	29a	
	(b) Special deductions	29b	
30	Taxable income (line 28 minus lines 29a & b) Enter Column B on line 1, page 1.	30	

Note: Indicate method used to allocate expenses to Oklahoma and enclose schedule of computations.

Oklahoma Depletion in Lieu of Federal Depletion

Oklahoma depletion on oil and gas may be computed at 22 % of gross income derived from each Oklahoma property during the taxable year but limited to 50% of the net income from such property (computed without the allowance for depletion) for tax years 1996 and prior and for tax year 2000. For tax years 1997 through 1999 and for tax years 2001 and subsequent, only major oil companies, as defined in section 288.2 of Title 52 of the Oklahoma Statutes, when computing Oklahoma depletion shall be limited to 50% of the net income from each property. A depletion schedule by property must be enclosed with return. **Note: General and administrative expense (computed on basis of Oklahoma direct expense to total direct expense) must be deducted before applying the 50% test.**

EXPLANATION OR REASON FOR AMENDED RETURN

(Enclose all necessary schedules, including RAR's)



BALANCE SHEETS		Beginning of taxable year		End of taxable year	
		(A) Amount	(B) Total	(C) Amount	(D) Total
1	Cash				
2	Trade notes and accounts receivable				
	(a) Less allowance for bad debts				
3	Inventories				
4	Gov't obligations:				
	(a) U.S. and instrumentalities				
	(b) State, subdivision, thereof, etc.				
5	Other current assets (enclose schedule)				
6	Loans to shareholders				
7	Mortgage and real estate loans				
8	Other investments (enclose schedule)				
9	Buildings and other fixed depreciable assets				
	(a) Less accumulated depreciation				
10	Depletable assets				
	(a) Less accumulated depletion				
11	Land (net of any amortization)				
12	Intangible assets (amortization only)				
	(a) Less accumulated amortization				
13	Other assets (enclose schedule)				
14	Total assets				
15	Accounts payable				
16	Mtgs-notes-bonds payable in less than 1 yr.				
17	Other current liabilities (enclose schedule)				
18	Loans from stockholders				
19	Mtgs-notes-bonds payable in 1 yr. or more				
20	Other liabilities (enclose schedule)				
21	Capital stock: (a) preferred stock				
	(b) common stock				
22	Paid-in capital surplus (enclose reconciliation)				
23	Retained earnings-appropriated (enclose sch.)				
24	Retained earnings-unappropriated				
25	Adjustments to shareholder's equity (enclose sch.)				
26	Less cost of treasury stock		()		()
27	Total liabilities and stockholders equity				

SCHEDULE OK M-1: RECONCILIATION OF INCOME PER BOOKS WITH INCOME PER RETURN

1	Net income per books		7	Income recorded on books this year not included in this return (enclose schedule)	
2	Federal income tax			(a) Tax exempt interest \$ _____	
3	Excess of capital losses over capital gains			(b) Other \$ _____	
4	Taxable income not recorded on books this year (enclose schedule)			(c) Total of lines 7a and 7b	
5	Expenses recorded on books this year not deducted in this return (enclose schedule)		8	Deductions in this tax return not charged against book income this year (enclose schedule)	
	(a) Depreciation \$ _____			(a) Depreciation \$ _____	
	(b) Depletion \$ _____			(b) Depletion \$ _____	
	(c) Other _____			(c) Other _____	
	(d) Total of lines 5a, 5b and 5c			(d) Total of lines 8a, 8b and 8c	
6	Total of lines 1 through 4 and 5d		9	Total of lines 7c and 8d	
			10	Net income: line 6 less line 9	

SCHEDULE OK M-2: ANALYSIS OF UNAPPROPRIATED RETAINED EARNINGS PER BOOKS (line 24 above)

1	Balance at beginning of year		5	Distributions: (a) Cash	
2	Net income per books			(b) Stock	
3	Other increases (enclose schedule)			(c) Property	
			6	Other decreases (enclose sch.)	
4	Total of lines 1, 2 and 3		7	Total of lines 5 and 6	
			8	Balance at end of year (line 4 less line 7)	