

IT-115 (11/85)

Report of Federal Changes

- File within 90 days of final federal determination. See instructions.

Form with fields: Last name, First name and middle initial, Your social security number, Mailing address, Apt. number, Spouse's social security number, City, village or post office, State, Zip code, For tax year.

- A Enter your spouse's name if you filed your original return separately on one form.
B Provide the following information if this form is filed by a member of a partnership or a shareholder of an S corporation and includes adjustments to partnership and/or S corporation income, gain, loss or deduction:

Table with 3 columns: Name of partnership and/or S corporation, Identifying number, Principal business activity. Includes address of partnership and/or S corporation.

C If you filed New York State income tax return Form IT-100, Form IT-100-R, Form IT-100-S or Form IT-200, check box and see instructions.

Part I Summary of federal changes

Table with 2 main columns for federal changes (lines 1-11) and corresponding amounts.

Part II Recalculation of New York tax:

Table with 2 columns for recalculation of New York tax (lines 12-35) and corresponding amounts.

In accordance with Section 659 of the New York State Tax Law, I concede the accuracy of the above federal change or correction. (If you do not so concede, see instructions.)

FOR OFFICE USE ONLY

SIGN HERE Your signature, Spouses's signature (if a joint return was filed), Date

Schedule A — New York Adjustments to Federal Changes

1a) Additions			
b)			
c)			
d)			
2 Total additions			
3a) Subtractions:			
b)			
c)			
d)			
4 Total subtractions		()
5 New York adjustments to federal changes (combine lines 2 and 4). Enter here and on page 1, line 15.			

Worksheet B — City of New York Resident Tax and Resident Tax Surcharge

- a. City of NY resident tax on page 1, line 16 amount (see line 22 instructions) _____
- b. Total NY income previously reported from your original return _____
- c. Amount from page 1, line 13 _____
- d. Amount from page 1, line 15 _____
- e. Combine lines b, c and d _____
- f. Figure your corrected City of NY resident tax surcharge using the table below; enter amount here _____
- g. Add lines a and f. This is your corrected City of NY resident tax and resident tax surcharge. Enter here and on page 1, line 22 _____

Worksheet C — City of Yonkers Resident Income Tax Surcharge (for tax years beginning on or after 1/1/84)

- a. Corrected NYS tax from page 1, line 21 _____
- b. Corrected NYS minimum income tax from Form IT-115.1, line 16 _____
- c. Add lines a and b _____
- d. NYS tax previously reported from page 1, line 28 _____
- e. NYS minimum income tax previously reported from Form IT-220, line 26 _____
- f. Add lines d and e _____
- g. Subtract line f from line c _____
- h. Additional separate tax on lump sum distribution from Form IT-115.3, line 26, column A, or back page, Schedule I, line 3, column A _____
- i. Add lines g and h _____
- j. Figure 15% (.15) of line i. This is your additional City of Yonkers resident income tax surcharge. Enter here and on page 1, line 25 _____

City of New York Resident Tax Surcharge Table for 1982, 1983 and 1984 only

If amount on line e is:

Enter on line f:

<u>over</u>	<u>but not over</u>	<u>Tax years 1982 and 1984</u>	<u>Tax year 1983</u>
\$ 0	\$15,000	"0"	"0"
15,000	20,000	2½% (.025) of amount on line a	5% (.05) of amount on line a
20,000 or more		5% (.05) of amount on line a	10% (.10) of amount on line a