

IT-115
(10/86)

Report of Federal Changes

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

Last name	First name and middle initial (if joint return, enter both names)	Your social security number
Mailing address (number and street or rural route)	Apt. number	Spouse's social security number
City, village or post office	State	Zip code
For tax year		
If return was filed under name or address, different than above, give name or address used.		

- A** Enter your spouse's name if you filed your original return separately on one form. _____
 If you are married filing separately on one return and the federal changes apply to both spouses, each spouse must complete a separate Form IT-115. If the federal change applies to only one spouse, that spouse is required to file Form IT-115, (unless the family adjustment is affected, then both spouses must file their own Form IT-115).
- 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:

Name of partnership and/or S corporation	Identifying number	Principal business activity
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

1 Date of final notice of federal adjustments	1	/	/	5 Corrected federal <input type="checkbox"/> adjusted gross income, <input type="checkbox"/> taxable income or <input type="checkbox"/> tax table income (check one)	5
2 a List federal adjustments	2a			6 Corrected federal tax	6
b	b			7 Federal tax shown on return	7
c	c			8 Increase (decrease) in federal tax	8
d	d			9 Penalties	9
e	e			10 Interest	10
3 Net federal adjustments — increase (decrease)	3			11 Total federal amount assessed (add lines 8, 9 and 10)	11
4 Previously reported federal <input type="checkbox"/> adjusted gross income, <input type="checkbox"/> taxable income or <input type="checkbox"/> tax table income (check one)	4				

Part II Recalculation of New York tax:

12 New York net income previously reported (see instructions)	12		
13 Net federal adjustment — increase (decrease) (see instructions)	13		
14 Add lines 12 and 13	14		
15 New York adjustments to federal changes (from Schedule A, line 5, on back)	15		
16 Corrected New York net income (add lines 14 and 15)	16		
17 Family adjustment (filing status ② and ③ see instructions; all others enter "0")	17		
18 Corrected New York taxable income (line 16 and add or subtract line 17; see instructions)	18		
19 State tax on line 18 amount or maximum tax (see instructions)	19		
20 Tax on family adjustment (filing status ② only, see instructions; all others enter "0")	20		
21 Add lines 19 and 20 (if you claimed NYS credits, see instructions)	21		
22 City of New York resident tax on line 16 amount (from worksheet B, line g, on back)	22		
23 Additional other New York taxes (see instructions — attach Forms IT-115.1 and IT-115.3)	23		
24 Additional City of New York nonresident earnings tax (see instructions)	24		
25 Additional City of Yonkers resident income tax surcharge (from Worksheet C, line j, on back)	25		
26 Additional City of Yonkers nonresident earnings tax (see instructions)	26		
27 Add lines 21, 22, 23, 24, 25 and 26	27		
28 State tax and tax on family adjustment previously reported or maximum tax and tax on family adjustment previously reported (see instructions)	28		
29 City of New York resident tax previously reported (see instructions)	29		
30 Add lines 28 and 29	30		
31 If line 27 is less than line 30, subtract it from line 30. This is the amount to be REFUNDED TO YOU.	31		
32 If line 30 is less than line 27, subtract it from line 27. This is the AMOUNT YOU OWE.	32		
33 Penalties (see instructions)	33		
34 Interest (see instructions)	34		
35 Total amount due (add lines 32, 33 and 34). Attach check or money order payable to NY State Income Tax; write your social security number on it.	35		

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

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*) a. _____
- b. Total NY income previously reported from your original return b. _____
- c. Amount from page 1, line 3 for income adjustments only (omit deduction and exemption adjustments) c. _____
- d. Amount from page 1, line 15 d. _____
- e. Combine lines b, c and d e. _____
- f. Figure your corrected City of NY resident tax surcharge using the table below, enter amount here f. _____
- 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 g. _____

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 a. _____
- b. Corrected NYS minimum income tax from Form IT-115.1, line 16 b. _____
- c. Add lines a and b c. _____
- d. NYS tax previously reported from page 1, line 28 d. _____
- e. NYS minimum income tax previously reported from Form IT-220, line 28 e. _____
- f. Add lines d and e f. _____
- g. Subtract line f from line c g. _____
- 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 h. _____
- i. Add lines g and h i. _____
- 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 j. _____

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

<u>If amount on line e is:</u>		<u>Enter on line f:</u>	
<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