



# REPORT OF FEDERAL CHANGES FOR TAX YEAR 1987

# IT-115 (10/87)

• File within 90 days of final federal determination.

New York State Department of Taxation and Finance

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)			Apartment number		Spouse's social security number
City, village or post office		State		ZIP code	
					For tax year <b>1987</b>
If return was filed under a name or address different from that above, give name or address used.					

A. Provide the following information if this form is filed by 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		

B. If you filed New York income tax return Fast Form IT-100, 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.	
2 a List federal adjustments	2a			<input type="checkbox"/> taxable income or <input type="checkbox"/> tax table income (check one)	5
b	b			6 Corrected federal tax	6
c	c			7 Federal tax shown on return	7
d	d			8 Increase (decrease) in federal tax	8
e	e			9 Penalties	9
3 Net federal adjustments—increase (decrease)	3			10 Interest	10
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			11 Total federal amount assessed (add lines 6, 9, 10)	11

### Part II Recalculation of New York tax:

12 New York taxable income previously reported (see instructions)	12		
13 Net federal adjustment—increase (decrease) (see instructions)	13		
14 Combine lines 12 and 13	14		
15 New York adjustments to federal changes—additions (from page 2, Schedule A, line 2)	15		
16 New York adjustments to federal changes—(subtractions) (from page 2, Schedule A, line 4)	16		
17 Net New York adjustments to federal changes (see instructions)	17		
18 Corrected New York taxable income (combine lines 14 and 17)	18		
19 State tax on line 18 amount (see instructions)	19		
20 Additional tax on unearned income (see instructions)	20		
21 Add lines 19 and 20 (if you claimed New York State credits, see instructions)	21		
22 City of New York resident tax on line 18 amount (if you claimed City of New York credits, see instructions)	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 Schedule B, 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 additional tax on unearned income 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 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 concede, see instructions.)

For Office Use Only

Sign Here

Your signature

Spouse's signature (if a joint return was filed)

Date

**Schedule A — New York Adjustments to Federal Changes**

1 a) Additions _____	<b>1a</b>		
b) _____	<b>1b</b>		
c) _____	<b>1c</b>		
d) _____	<b>1d</b>		
2 Total additions (enter here and on page 1, line 15) .....	<b>2</b>		

3 a) Subtractions: _____	<b>3a</b>		
b) _____	<b>3b</b>		
c) _____	<b>3c</b>		
d) _____	<b>3d</b>		
4 Total subtractions (enter here and on page 1, line 16) .....	<b>4</b>		

**Schedule B — City of Yonkers Resident Income Tax Surcharge**

- a. Corrected New York State tax from page 1, line 21 ..... a. \_\_\_\_\_
- b. Corrected New York State minimum income tax from Form IT-115.1, line 16 ..... b. \_\_\_\_\_
- c. Add lines a and b ..... c. \_\_\_\_\_
- d. New York State tax previously reported from page 1, line 28 ..... d. \_\_\_\_\_
- e. New York State minimum income tax previously reported from Form IT-220, line 25 ... e. \_\_\_\_\_
- f. Add lines d and e ..... f. \_\_\_\_\_
- g. Subtract line f from line c ..... g. \_\_\_\_\_
- h. Additional separate tax on lump sum distributions from Form IT-115.3 ..... h. \_\_\_\_\_
- i. Add lines g and h ..... i. \_\_\_\_\_
- j. Multiply line i by 15 percent (.15). This is your additional City of Yonkers resident income tax surcharge. Enter here and on page 1, line 25 ..... j. \_\_\_\_\_