We need more information concerning your New York State income tax return.
We cannot verify some of the information on your income tax return for the tax year listed above.
Please send us copies of the documents that we request below so that we can process your return.

Be sure to review all sections and send us the information we need.
If you do not respond to this letter, you will not receive the refund you requested.

We will review the documents that you send us. Due to large volumes, the review process can take up to 90 days.

Section 1 – Required information about your business income or loss

If you were self-employed during the tax year listed above, you need to prove your income.

- Send us your Schedule C, Profit or Loss From Business, from your federal income tax return for the
tax year listed above.
- In addition, you must send us all of the following:
  - Detailed documentation, such as sales slips, invoices, bank statements, or receipts, supporting your
    business income and expenses. Use the actual documents from the time you earned the money or
    incurred the expenses — estimates are not good enough.
  - Copies of the summary documents that you used to calculate the income and expenses that you
    reported on your tax return. These documents must cover the entire year.
  - Copies of any license, registration, or certification that you need for your business (taxicab,
    cosmetology, health or food service, etc.)
  - the enclosed questionnaire (be sure to complete all questions).

Please note: All documentation must be clearly labeled, categorized and assembled for each type of
expense claimed. We do not accept credit card statements without supporting receipts.

Section 2 – Required information about itemized deductions

If you claimed any of the itemized deductions listed below, please send us:
- a copy of Schedule A from your federal income tax return for the tax year above
- copies of all the documents described below that apply to the deductions that you claimed
If you cannot send us proof of your itemized deductions, you can still take the standard deduction. Just write standard deduction on the enclosed Response to Audit Inquiry document and return it to us together with the documents supporting your claims to the business income or loss in Section 1.

Medical expenses
- bills, receipts, canceled checks, and credit card receipts for your medical and dental expenses
- name of your health insurance company with statements indicating how much of your expenses the company paid or reimbursed

Taxes
- Real property taxes:
  • statement from your lender indicating the amount of real property taxes paid on your behalf
  • if you paid the real property taxes yourself, the tax bills and canceled checks
- Sales tax:
  • an explanation of how you calculated your general sales tax deduction, including work sheets and receipts for all purchases

Interest
- statement from your lender indicating the amount of interest and points that you paid
- if the mortgage was issued to you and someone other than your spouse, or if you and your spouse did not file a joint return, canceled checks showing the payments that you made
- if you paid mortgage interest to an individual, provide a statement showing the name and address of the individual holding the mortgage
- canceled checks or online confirmation showing the payments that you made
- if necessary, include an amortization table that shows what part of your payments were for deductible interest

Gifts to charity
For cash contributions:
- canceled checks, credit card, or bank statements containing the name of the charity, the date of the contribution, and the amount of the contribution
- a written statement containing your name and address from the qualified charity that includes the name of the charity and the amount and date of the contribution

For contributions other than cash:
- any federal Form 8283 that you may have filed with the IRS
- receipts containing your name and address, and the name and address of the qualified charity or organization
- a detailed description of the donated items acknowledged by the charitable organization, including their fair market value at the time of the donation

Casualty and theft losses
- any fire, accident, insurance, or police reports
- letter or other proof from your insurance company showing that you were not reimbursed for your losses
- insurance policy or other documents showing the value of the property damage that you are claiming
Job expenses and miscellaneous deductions

For job expenses:
- letter from your employer verifying that the expenses that you are claiming were necessary for your employment and were not reimbursed or reimbursable
- a detailed explanation of the nature of each expense and how it relates to your employment
- canceled checks and receipts that identify the items you purchased
- if you are claiming travel expenses, documentation that supports your claims of expenses and mileage
- we will not accept credit card statements without supporting receipts

For miscellaneous deductions, including gambling losses, legal fees, tax preparation fees:
- copies of any documentation that supports these claims

College tuition itemized deduction or college tuition credit
If you claimed either of these, send us:
- a copy of federal Form 1098-T, Tuition Statement, and
- copies of your tuition bills with canceled checks and receipts

In addition, if you claimed any federal adjustments to income, such as educator’s expenses, college tuition and fees, and moving expenses:
- send us copies of any documentation that supports these claims

Section 3 – Child and dependent care credit
If you claimed the above credit on form IT-216, send us the following:

Proof of payment
Send us proof of how much of your own money you spent on daycare or childcare for the tax year listed above. We must be able to verify the proof you send us.

Do not send us proof related to:
- money you received from a public agency, private agency, or family member that you used to pay for this care, or
- monies paid by someone else directly to the care provider.

Doctor’s statement
If you claimed this credit for a child or dependent older than 13 years old, send us a statement from the treating physician that indicates that the child or dependent was unable to care for himself or herself.

Required information about your children and dependents
For every child or dependent that you are claiming this credit for on your return, we need all of the following items:
- A copy of the child's birth certificate
- If you are not listed on the child's birth certificate, include documentation showing your relationship to the child or dependent. For example, if you are claiming a credit for your grandchild, send us:
  - the child or dependent's birth certificate, and
• the birth certificate for the child or dependent's parent, which lists you as a parent.
  – If you are claiming a foster child, include a copy of the decree or other court order naming you as the foster parent.
  – Proof of where the child or dependent lived. If you are claiming the credit for a child, send us a letter from the child's doctor or school showing the child's name, date of birth, address, and name of the child's custodial parent for the tax year above.
  – If you changed your address during the tax year listed above, give us the address of each place you lived during the year.

What to do next

  – Make copies of all the items above that apply to you.
  – Be sure to include the enclosed Response to Audit Inquiry document with the material you send us. This document is important because it tells us who you are.
  – Include the completed Schedule C Business Loss Questionnaire with your response to us.
  – Please do not highlight documentation. Emphasize by underlining or written notation.

You can send us the information in any of these ways:

  Online: If you have an Online Services account with the Tax Department, the easiest and fastest way to respond is by using our Respond to Department Notice online service. When prompted, enter the following:

  Case ID: X-999999999
  Notice ID: DTF-973.66

  If you do not have an Online Services account, visit our website to create one now.

  Mail: NYS TAX DEPARTMENT
  XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
  W A HARRIMAN CAMPUS
  ALBANY NY 12227-9995

  If not using U.S. Mail, see Publication 55, Designated Private Delivery Services.

  Fax: (XXX) XXX-XXXX

  Intentionally submitting false information is a crime. Do not try to fraudulently claim a refund or credit that you are not entitled to.

We process responses in the order that we receive them. The sooner you reply, the sooner we will be able to complete processing your return.

The review process can take up to 90 days from when we receive the materials that you sent us.

It is important that you respond.

If we do not hear from you within 60 days, or if the information you submit does not support your claims:

  – We will disallow or adjust the itemized deductions and/or business income/loss that you have claimed.
  – We will recompute your return using the information you submitted or the appropriate standard deduction.
  – If we recompute your return, you may receive a lower refund, or you may owe tax.
  – If you owe tax, we will send you a bill.
Please note: If the documentation you submit results in an adjustment to your tax return, a similar adjustment may be made to the income tax returns you filed in the two previous tax years. You may then protest the adjustment by providing the necessary documentation.

Questions?
- Visit our website
- Call us at (XXX) XXX-XXXX

Your rights as a taxpayer
- For a full explanation of your rights as a taxpayer, go to www.tax.ny.gov/tra/rights.htm
- No Internet access? Call us at (518) 457-3280 and we will mail you a statement of your rights.