New York State Department of
Taxation and Finance
Income/Franchise Desk Audit Bureau AG-1
W A Harriman Campus
Albany NY 12227

AA-1-AAAA

Case ID: X-999999999

Tax year:

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We need additional information before we can send your New York State income tax refund.

We've reviewed your tax return for the above year. Please send copies of the documents we request below so we can process your return and determine the amount of your tax refund.

Information about wages you earned by working for someone else

To prove the amount of **wages you earned** and **taxes your employer withheld** claimed on your return, do the following:

W-2 forms

Send us a copy of your W-2 forms (*Wage and Tax Statements*) for **each** employer that you worked for during the above tax year.

If you don't have W-2 forms from an employer

Send us the **last** paycheck stub you received from that employer in the above tax year.

If you don't have your last paycheck stub, send us at least one paycheck stub from any payroll period during the time you worked for that employer.

If you don't have W-2 forms or paycheck stubs

Ask your employer to send us a letter on company letterhead stating:

- how much you earned and how much tax your employer withheld from your pay
- the name and social security number (or other number) your employer used to withhold tax and report your wages
- the name, work address, and work phone number of the person responsible for payroll

Joint returns: If you filed a joint return, you must also provide information for any wages and withholding amounts claimed by your spouse.

Se habla español.
Si usted no habla inglés y no entiende esta carta, comuníquese con un representante del Departamento de Impuestos al teléfono (518) 485-7153.

DLN: X9999999999999999

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Information about money you earned by working for yourself

Send us a copy of Schedule C, *Profit or Loss from Business*, from your federal income tax return for the tax year listed at the top of the first page. You must also send us copies of:

- any **license, registration, or certification** that you need for your business (taxicab, cosmetology, health or food service, etc.).
- the summary documents that you used to calculate the income and expenses that you reported on your tax return, such as ledgers, spreadsheets, or income and expense journals. These documents must cover **the entire year**.
- **detailed documentation**, such as sales slips, invoices, bank statements, or receipts supporting your business income. Send copies of the actual documents from the time you earned the money or incurred the expenses – estimates are not acceptable. This documentation must cover **at least two months** of the year in question.
- the enclosed **questionnaire** (be sure to complete all questions).

Information about your children or dependents

For every child or dependent for which you're claiming a credit, you must send us:

- proof of your relationship to the child or dependent, and
- proof that the child or dependent lived with you for more than half the year.

Proof of relationship

- Copies of the birth certificate for **each** child for whom you're claiming a credit.
- If you're not listed on the child's birth certificate, include documentation showing your relationship to the child or dependent.
- If you're claiming a foster child, include a copy of the decree or other court order naming you as the foster parent.

Proof of residence

- A letter from the child's doctor or school showing the child's name, date of birth, address, and name of the custodial parent is the easiest way to do this.
- If you changed your address during the tax year listed above, give us the address of each place you lived during the year.

Earned income credit

If you claimed the Earned Income Credit (Form IT-215) for a child who is 19 years or older, you must send us **one** of the following:

- **Student:** If your child was between 19 and 24 years old and a full-time student, send us documentation from their school showing that the child was a full-time student for the tax year listed on the top of the first page of this notice.
- **Disability:** If your child is permanently disabled, send us a letter from the child's doctor telling us of the child's permanent and total disability.

Child and dependent care credit

If you claimed the Child and Dependent Care Credit (Form IT-216) you must send us:

Information about your expenses

- Proof of how much money you spent on **daycare or childcare** for the tax year listed on the top of the first page of this notice.
- **DO NOT** send proof of money paid by someone else (such as a friend or relative) directly to your daycare or childcare provider.
- If you **received public assistance** for childcare:
  - include a copy of the placement notice from the Administration for Children's Services or the Department of Social Services.
  - make sure the placement notice indicates the placement date and your parent fee.
- If you claimed this credit for a child or dependent over 13 years old, send us a statement from the treating physician indicating that the child or dependent was unable to care for themselves.

Information about you

- **Student:** If you're claiming that you (or your spouse) are a full-time student, send us documentation from the school verifying full-time student status.
- **Disability:** If you're claiming that you (or your spouse) are disabled, send us a statement from the treating physician describing the physical or mental disability.

College tuition

If you claimed either the college tuition credit or the college tuition deduction, send us either:

- a copy of Form 1098-T, *Tuition Statement*, (received from the education institution), **or**
- copies of itemized tuition bills or account statements that support the amount paid.

Federal adjustments to income

If you claimed federal adjustments to income (such as educator's expenses or student loan interest), send us documents that support those claims.

What to do next

It's important that you respond. If we don't hear from you, you won't receive the refund you requested.

In addition to the information described above, be sure to also complete and send us:

- the enclosed questionnaire (Form DTF-973.52-ATT)
- the enclosed ***Response to Audit Inquiry***

If your tax return was prepared by a tax professional or volunteer, contact them. They may be able to help you gather the information we're asking for.

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 to this notice is by using our ***Respond to Department Notice*** online service.
When prompted, enter the following:

DLN: **X9999999999999999**

Notice ID: **DTF-973.52**

If you don't have an *Online Services* account, visit our Web site to create one now.

Mail: NYS TAX DEPARTMENT
IFDAB – AG1
W A HARRIMAN CAMPUS
ALBANY NY 12227

Fax: **(XXX) XXX-XXX1**

Allow up to **90 days** for a response.

Questions?

- Visit our Web site
- Call us at (518) 485-7153

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'll mail you a statement of your rights.

www.tax.ny.gov