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W A Harriman Campus, Albany NY 12227-9995

Case ID: X-999999999

DLN: X9999999999999999

Tax year: 9999

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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.

We need more information about your New York State income tax return.

It is important that you respond to this letter. If you do not respond **within 45 days from the date of this notice**, we will adjust your return, which may result in an adjusted refund, refund denial, or a bill.

Send us:

- Copies of all documents described below that apply to you. All documentation must be **clearly labeled, categorized, and assembled** for each type of item claimed. We will not accept credit card statements without supporting receipts.

Information about wages you earned by working for someone else

- **W-2 forms**, Wage and Tax Statements for **each** employer that you worked for during the tax year above.
- If you do not have W-2 forms from an employer, the **last** paycheck stub you received from that employer for the tax year above.
- If you do not have your last paycheck stub, at least one paycheck stub from any payroll period during the time you worked for that employer.
- If you do not have W-2 forms or paycheck stubs, a letter from your employer, on company letterhead, stating:
 - How much you earned and how much New York tax your employer withheld from your pay.
 - The name and Social Security number (or other identification 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.

Information about money you earned by working as a taxi, limousine, for-hire, or rideshare driver

- Schedule C, *Profit or Loss from Business*, from your federal income tax return for the tax year listed above. Your driver's license, and any lease agreement that was in effect for the year.

- The year-end metered statement you received as a medallion driver, or copies of any Forms 1099-MISC you received as a for-hire or black car driver. If you did not receive either a metered statement or a Form 1099-MISC, send us all your maintained trip sheets showing total income received each day, including all tips for the **entire year**.
- Form 1099-K and year-end tax summary received as a rideshare driver.
- Detailed documentation such as sales slips, paid invoices, bank statements, or receipts – **estimates are not acceptable**. The documentation must cover **at least six months** of the year in question.
- A written statement from your employer stating what expenses you are responsible to pay, and what expenses are reimbursed.

Information about money you earned by working for yourself

- Schedule C, *Profit or Loss from Business*, from your federal income tax return for the tax year listed above.
- Copies of any license, registration, or certification that you need for your business (taxicab, cosmetology, health or food service, and so on).
- 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 completed Form DTF-973.52-ATT, *Questionnaire and request for supporting documentation: Self-employed*.

Joint Returns: If you filed a joint return, you must also provide information for any self-employment amounts claimed by your spouse.

Information about your children or dependents

For every child or dependent for whom you are claiming a credit:

- 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.

Acceptable documentation for proof of relationship

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

Acceptable documentation for proof of residence

- Documents must include:
 - Your address, your name, and the child's name.
 - The dates the child lived at the same address as you (must be more than half of the tax year indicated above).
- If the document has the child's name and your address but not your name, you need to send in another document with your name showing the same address.

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- Examples of acceptable documents:
 - A letter from the child's doctor or school, on their letterhead, showing the child's name, date of birth, address of record, name of the custodial parent, and time-period covered by the letter.
 - Adoption or child placement documents.
 - Court records.

Information about your earned income credit

If you filed Form IT-215, *Claim for Earned Income Credit*, to claim credit for a child who is 19 years or older, **one** of the following:

- **Student:** If your child was between 19 and 24 years old and you are claiming they are a full-time student, documentation from the school verifying full-time status.
- **Disability:** If you are claiming your child is permanently disabled, a statement from the treating physician indicating the child's permanent and total disability.

Information about your daycare expenses

- Examples of acceptable documents:
 - Copies of cashed checks or money orders that were written to and cashed by the daycare provider.
 - Copies of bank statements showing electronic transfers to the daycare provider.
 - An itemized statement issued from a licensed daycare provider listing each payment received, and from whom received.
 - Copies of cash receipts received from the daycare provider at the time of service that can be verified by the New York State Tax Department.
- If you received public assistance for childcare, a copy of the placement notice from the Department of Social Services indicating the parent fee and corresponding copies of cashed checks.
- **Do not** send proof of money paid by someone else (such as a friend or relative) directly to your daycare or childcare provider. Payments made by someone other than you, or your spouse if you filed a joint return, do not qualify for the child and dependent care credit.
- If the child or dependent is over 13 years old, a statement from the treating physician indicating that the child or dependent was unable to care for themselves.

Information about you

- **Student:** If you are claiming that you (or your spouse) are a full-time student, documentation from the school verifying full-time student status.
- **Disability:** If you are claiming that you (or your spouse) are disabled, a statement from the treating physician indicating that you (or your spouse) are unable to care for yourself.

College tuition credit or the college tuition deduction

- A copy of federal Form 1098-T, *Tuition Statement*, received from the education institution.
- Copies of your itemized tuition bills or account statements that support the amount paid.

For federal adjustments to income, documentation that identifies and supports these adjustments.

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

Online: Responding using your Online Services account is the easiest and fastest way to respond. Once you have logged into your account, follow the next steps from the *Account Summary* page:

- Open the *Services* menu by selecting the menu icon in the upper left corner.
- Select *Respond to department notice*.
- Select *Respond to department notice* from the expanded menu.
- From the *Questionnaire* page, select *My return was selected for review or audit*.
- Select notice *DTF-973.3*
- Enter the Case number: X-999999999.

What to do next

- Keep copies of all the items you send. Do not send us your original documents. We are unable to return them.
- If you are not responding through an Online Services account, complete and include the enclosed Form DTF-973.61, *Response to Inquiry*, with the material you send us. This form is important because it tells us who you are.
- Do not highlight documentation. Emphasize by underlining or by writing a notation.
- Do not staple any pages.
- Photocopying multiple small receipts onto 8 ½ x 11 paper will help expedite the review of your response.

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

Fax: 999-999-9999

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

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

Submitting false information in support of claimed deductions or credits may result in additional penalties, criminal referral, or both.

We process replies in the order that we receive them. The sooner you respond, the sooner we can complete our review. When we complete our review, we will send you a notice regarding our findings.

Questions?

- Visit our website
- Call us at 999-999-9999

Your rights as a taxpayer

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