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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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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:

- All New York State itemized deduction worksheets for the tax year above.
- Copies of all documents described below that apply to you. All documentation must be **clearly labeled, categorized, and assembled** for each type of itemized deduction claimed. We will not accept credit card statements without supporting receipts.

Medical expenses

- Bills, receipts, and proof of payment for your medical and dental expenses.
- Statement from your health insurance company indicating how much of your expenses the company paid or reimbursed.

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 proof of payment.

Home mortgage 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, proof of payment showing the payments that **you** made.
- If you paid mortgage interest to an individual, a statement from the individual indicating the amount of interest and points that you paid. The statement must show the name and address of the individual holding the mortgage.

Gifts to charity

For cash contributions:

- Canceled checks, credit card, or bank statements containing the name of the qualified charity or organization, 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 qualified charity or organization, the date of the contribution, and the amount of the contribution.

For contributions other than cash:

- 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.
- A letter or other proof from your insurance company showing the amount you were 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:

- A detailed explanation of the nature of each expense and how it relates to your employment.
- Receipts that identify the expenses and proof of payment.
- A letter from your employer verifying that the expenses that you are claiming were **necessary** for your employment and were not reimbursed or reimbursable. Instead of an employer letter, a contract or other similar document, which explains your job duties and reimbursement requirements may be acceptable.
- If you are claiming travel expenses, documentation that supports your claims of expenses and mileage. This includes travel logs, receipts, and proof of payment.

For miscellaneous deductions, documentation or receipts that identify the deductions and show proof of payment.

College tuition itemized deduction or college tuition credit

- 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.

Capital gain or loss or other gains or losses

For capital gain or loss:

- A copy of your federal Schedule D.
- Federal Forms 1099-B, 8949, 1099-DIV, if applicable.
- Documentation to show the cost or basis value and the sales price.

For other gains or losses:

- A copy of federal Forms 4797, 1099-B, 1099-S (or substitute statement), if applicable.
- Documentation to support the losses claimed.

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 would rather claim the **standard deduction**, complete and return the following section with Form DTF-973.61.

I/We would like to claim the standard deduction (*mark an X in the box*).

Taxpayer's signature	Date	Spouse's signature (if applicable)	Date
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Note: If you filed a joint return, both taxpayers must sign to claim the standard deduction.

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-973.55*.
- Enter the Case number: X-999999999.

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.

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