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 to this letter 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 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.

continued on page 2
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, send us a statement from the treating physician indicating that you (or your spouse) are unable to care for themselves.

**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.

– Be sure to 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.

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

**Online:** Responding online 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-973.73*.

– 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
XXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
W A HARRIMAN CAMPUS
ALBANY NY 12227-9995

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

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.