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W A Harriman Campus, Albany NY 12227-9995

December 31, 9999

Case ID: X-999999999

DLN: X99999999999

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 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 children and 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).

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

### College tuition credit or the college tuition deduction

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

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

**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  
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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*.

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.