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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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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 item 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, provide 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 proof of payment.

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.

Information about rental real estate income or loss

- A completed Form DTF-973.65-ATT, *Questionnaire for Schedule E Rental Loss*.
- Schedule E, *Supplemental Income and Loss*, from your federal income tax return for the tax year above.

Rental income

- Lease or rental agreements for the tax year above showing the total rent you collected each month.
- Copies of bank statements showing deposits of rent received.
- Documentation showing the portion of rental income you received through public assistance (such as from Section 8) and the portion from the tenant.

Rental expenses

Mortgage interest

- Statement from your lender indicating the amount of interest and points that you paid.
- If you paid mortgage interest to an individual, provide a statement from the individual indicating the amount of interest and points you paid. The statement must show the name and address of the individual holding the mortgage.

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.

Utilities

- Bills, receipts, and proof of payment of the utilities you paid on behalf of tenants.
- If you also reside at the rental property, document the utilities you paid for yourself.

Repairs and other

- Bills, receipts, and proof of payment of the cost of repairs made to the rental real estate.
- A detailed description of the work you performed and documentation of the cost of your materials with receipts and canceled checks (if you made the repairs yourself).
- Pages from your insurance policy showing the number of units that you rent.
- Bills, receipts, and proof of payment of all other rental expenses.

Note: Be aware of the differences between repairs and capital improvements. To learn more about the difference between repairs and capital improvements, see IRS Publication 17.

Information about partnership, S corporation, or trust income or loss

- Schedule E, *Supplemental Income and Loss*, from your federal income tax return for the tax year listed above.
- Copies of any federal Schedules K-1 that were issued to you.
- Substantiation of your basis in each partnership, S corporation or trust. Summarize the information so that it lists your initial capital contribution and every annual basis adjustment since the entity's inception. Provide corroborating documentation such as work papers, cancelled checks, proof of wire transfers, loan agreements, and stock ledgers.
- A description of activities you perform on behalf of the entity.

Information about your children and dependents

For every child or dependent for which 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.
- 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, provide 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.

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

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-973.65*.
- 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
XX
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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