

Government of the District of Columbia  
Office of the Chief Financial Officer  
Office of Tax and Revenue

APR 25 2014

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April 25, 2014

SSN: \*\*\*-\*\*-\*\*\*\*

First Last  
Street Address  
Washington, DC 20011

Dear Taxpayer,

The Office of Tax and Revenue has received your 2011 & 2012 District of Columbia Individual Income tax return. However, as part of our enhanced Tax Compliance Program, we have determined that items on your return require substantiation.

Copies of documentation (receipts, cancelled checks, etc.) must be provided to substantiate the deductions **checked** in black below:



**Medical Expenses**

- Copies of pay slips that verify health insurance premiums paid during the year.
- Copies of paid medical bills and/or cancelled checks to substantiate payments claimed.



**Real Estate Taxes**

- Copy of cancelled checks or Form 1098 (Mortgage Interest Statement).



**Mortgage Interest**

- Copies of all Form 1098 (Mortgage Interest Statement) or substitute Form 1098 provided by financial institution(s).
- Copy of Form 4952 if any interest claimed was the result of investment interest expense.



**Charitable Contributions**

- Copies of cancelled checks and/or statements provided by charitable organization.
- Statement from/charitable organization that lists all non-cash itemized donations over \$500.00.



**Job Expenses and Miscellaneous Deductions**

- A detailed explanation concerning **employee business expenses** (including employer's reimbursement policy) along with copies of cancelled checks and/or receipts to substantiate payment.
- Copies of cancelled checks and/or receipts to substantiate miscellaneous **expenses** claimed.



**Other: 2011 & 2012: Please provide a copy of your employer-issued W2/1099, a copy of your business license, business registration, home occupancy permit, substantiation of business income & expenses claimed on Schedule C (lines 1, 8-27)(\*line 9- please provide mileage log & line 13- please provide depreciation worksheet). 2012: In addition, please provide proof of Schedule H (see attached).**

**Please reply within 15 days of the date of this letter.** Upon receipt of the above information, we will complete the processing of your return as expeditiously as possible. Failure to comply will result in the disallowance of the items in question and your tax liability re-computed. This may result in you receiving a lesser refund or owing additional taxes. Please submit supporting documentation along with a copy of this letter to:

The Office of Tax and Revenue  
Attention: Correspondence Audit Unit  
P.O. Box 77398  
Washington, DC 20013-7298

**If you would like to hand deliver the documentation, you must call me to schedule an appointment.**

If you have any questions about this notice, please contact Contact Name Audit Division at (202) XXX-XXXX.

GOVERNMENT OF THE DISTRICT OF COLUMBIA  
OFFICE OF THE CHIEF FINANCIAL OFFICER  
OFFICE OF TAX AND REVENUE

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**Property Tax Credit (Schedule H)**

Well organized records will make it easier to approve your property tax credit. Please provide the following documentation:

1. Documentation for all income (i.e. Forms W2, 1099, etc.) you received during the tax years in question including income that is not subject to D. C. or federal income tax
2. Documentation for any business income and expenses you have claimed on you return (cancelled checks, receipts, bank statements, etc.)
3. 12 cancelled checks for each year from your bank for your rental payments or a letter from your landlord stating how much you paid in rent for each month during the tax year(s) Lease agreements and rent receipts will not be accepted.
4. If anyone else lived with you during the tax year you must provide their name, social security number and documentation for their income (i.e. Forms W-2, 1099, etc.). The Schedule H instructions state that you must report the income of every member of your household including income that is not subject to D. C. or federal income tax. Household members are all of the people you live with whether they are related to you or not. For example, if you live in an apartment, house or rooming house where you share the kitchen and bathroom with another person, they are considered household members. If you are a tenant in a house, apartment or rooming house where other people live, but you have a separate kitchen and/or bathroom, you are considered the sole household member.

Please note that you will not be eligible for the Schedule H refund if you were not a D.C. resident for the entire tax year, your total household income exceeds \$30,000 you live in a public or subsidized housing dwelling, you are under age 65 and someone else claims you as a dependent on their federal, state or local tax returns or you rent from a landlord whose property was either exempt from real property taxes or who paid a percentage of rental income to the District instead of paying a real estate tax.