



New York State Department of
Taxation and Finance
Income/Franchise Desk Audit Bureau
W A Harriman Campus
Albany NY 12227

Date: 3/4/2013

Case ID: X-XXXXXXXXXX

Function code: XX-X XXXX

DLN: XXXXXXXXXXXXX

Tax year: 2012

XX



LAST-FIRST M
STREET ADDRESS
BROOKLYN NY 11218-2600

We need more information concerning your New York State income tax return.

We can't verify some of the information on your income tax return for the tax year listed above. Please send us copies of the documents that we request below so that we can process your return.

Be sure to review **all sections** and send us the information we need. If you don't respond to this letter, **you won't receive** the refund you requested.

We'll review the documents that you send us. Due to large volumes, the review process can take up to **90 days**.

Section 1 – Required information about your business income or loss

If you were self-employed during the tax year listed above, you need to prove your income.

- Send us your **Schedule C, Profit or Loss From Business**, from your federal income tax return for the tax year listed above.
- **In addition**, you must send us all of the following:
 - Detailed documentation, such as sales slips, invoices, bank statements, or receipts, supporting your business income. Use the actual documents from the time you earned the money or incurred the expenses – **estimates are not good enough**. This documentation must cover at least 2 months of the year in question.
 - Copies of the summary documents that you used to calculate the income and expenses that you reported on your tax return. **These documents must cover the entire year.**
 - Copies of any license, registration, or certification that you need for your business (taxicab, cosmetology, health or food service, etc.)

Section 2 – Required information about itemized deductions

If you claimed any of the itemized deductions listed below, please send us:

- a copy of Schedule A from your federal income tax return for the tax year above
- copies of all the documents described below that apply to the deductions that you claimed

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If you can't send us proof of your itemized deductions, you can still take the **standard deduction**. Just write **standard deduction** on the enclosed *Response to Audit Inquiry* document and return it to us together with the documents supporting your claims to the business income or loss in Section 1.

Gifts to charity

For cash contributions:

- canceled checks, credit card, or bank statements containing the name of the charity, 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 charity and the amount and date of the contribution

For contributions other than cash:

- any federal Form 8283 that you may have filed with the IRS 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

Job expenses and miscellaneous deductions

For job expenses:

- letter from your employer verifying that the expenses that you're claiming were **necessary** for your employment and weren't reimbursed or reimbursable
- a detailed explanation of the nature of each expense and how it relates to your employment
- canceled checks and receipts that identify the items you purchased
- if you are claiming travel expenses, documentation that supports your claims of expenses and mileage
- **we won't accept** credit card statements without supporting receipts

For miscellaneous deductions, including gambling losses, legal fees, tax preparation fees:

- copies of any documentation that supports these claims

What to do next

- Make copies of all the items above that apply to you.
- Be sure to include the enclosed *Response to Audit Inquiry* document with the material you send us. This document is important because it tells us who you are.
- Mail the copied information to the address below.
- You may also fax your reply to (518) 435-8511.

NYS TAX DEPARTMENT
IFDAB, AG-1
W A HARRIMAN CAMPUS
ALBANY NY 12227

Intentionally submitting false information is a crime. Don't try to fraudulently claim a refund or credit that you're not entitled to.

We process responses in the order that we receive them. The sooner you reply, the sooner we'll be

able to complete processing your return.

The review process can take up to **90 days** from when we receive the materials that you sent us.

It's important that you respond.

If we don't hear from you within 60 days, or if the information you submit doesn't support your claims:

- We'll disallow or adjust the itemized deductions and/or business income/loss that you've claimed.
- We'll recompute your return using the information you submitted or the appropriate standard deduction.
- If we recompute your return, you may receive a lower refund, or you may **owe tax**.
- If you owe tax, we'll send you a bill.

Please note: If the documentation you submit results in an adjustment to your tax return, a similar adjustment may be made to the income tax returns you filed in the two previous tax years. You may then protest the adjustment by providing the necessary documentation.

Questions?

- Visit our Web site
- Call us at (518) 485-7153

- **To learn more about your rights:**
- For a full explanation of your rights as a taxpayer, go to www.tax.ny.gov/tra/rights.htm
- No Internet access? Call us at (518) 457-3280 and we'll mail you a statement of your rights.

www.tax.ny.gov



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Response to Audit Inquiry

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Enter additional information if needed:

Large empty rectangular box with horizontal lines for entering additional information.

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