



New York State Department of  
**Taxation and Finance**

www.tax.ny.gov  
Income/Franchise Tax Field Audit Bureau  
Queens District Office  
80-02 Kew Gardens Road, 9th Floor, Kew Gardens, NY 11415  
Phone: (718) 459-5386 Fax: (518) 435-8567

Initial here

December 4, 2014

Simon -Claude A  
71 Tonjes Rd  
Callicoon, NY 12723-5729

Appointment Dates: To be determined  
Appointment Time: To be determined  
Period Under Audit: 01/01/2011 - 12/31/2013

RE: Personal Income  
SSN #(s) XXX-XX-1158  
Article(s): 22, 30, 30A  
Audit Period: 01/01/2011 - 12/31/2013  
Case ID: X482855259

Dear Simon -Claude A:

The New York State tax returns and records for the period indicated above have been selected for audit. The enclosed Information Document Request (IDR) lists the documents that you are required by law to provide to the auditor. As the audit progresses, the IDR will also serve as a record of the documents that you have provided.

The results of this audit may also apply to the shareholder, members, partners, or beneficiaries of the flow-through entity. Please be advised that it is the responsibility of the entity to notify them of this audit as the Department will not do so.

**What to mail by 12/18/2014**

1. Return an initialed copy of this letter to confirm the scheduled appointment and receipt of the enclosed IDR.
2. Complete and return the enclosed Form POA-1, Power of Attorney, if a representative will be appearing or contacting us on your behalf.
3. Complete and return the enclosed Nonresident Questionnaire. The questionnaire(s) will enable us to better focus on specific audit issues with the goal of reducing the request for records and time necessary to complete this examination. Therefore, it is important that it be completed as thoroughly as possible.

**What to have available at the field visit**

Provide a signed and completed copy of the IDR with your response at the time of the field visit on a date to be determined. Record the date you provided each item in the "Date Provided" column. Also note which items are unavailable.

**Statement of rights**

The enclosed Publication 130-F, *The New York State Tax Audit – Your Rights and Responsibilities* provides more information on the audit process.

**Additional request for records**

As the audit progresses, we may also ask you to provide records and information **in addition** to the items listed on the IDR.

**Other taxes**

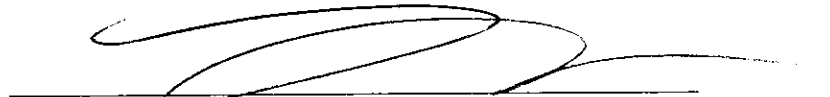
If preliminary audit findings result in a material effect on the reporting for another tax, they may be referred to another tax specialty at any time during the audit process. The scope of this audit may be expanded and completed as a multi-tax audit, or a separate audit may be initiated. The audit adjustments of one tax specialty may be used as a basis for recalculation of tax in another, depending on the facts and circumstances of the case.

**Communication by secure e-mail**

For your convenience, the Department of Taxation and Finance has a Secure Communications service that provides customers with a method to communicate with the Department through e-mail. This service allows you or your representative to transfer data files quickly and securely. If you are interested, please contact me to set up a secure e-mail box.

If you have questions, contact me or my supervisor at the numbers listed below.

Sincerely,



Ms. Suet Sze  
Tax Auditor I  
(718) 459-2987

Audit supervisor: Mr. Dhayalan Kesavalu  
Supervisor phone: (718) 459-6098

Enclosures: Information Document Request No. 01  
Publication 130  
Form POA-1  
Nonresident Questionnaire  
Escalation Letter  
TP-85



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IDR  
#01

### Information Document Request

|                                    |                                      |
|------------------------------------|--------------------------------------|
| Taxpayer name: Simon -Claude A     | Audit years: 01/01/2011 - 12/31/2013 |
| Identification number: XXX-XX-1158 | Case ID: X482855259                  |
| Auditor: Ms. Suet Sze              | Article(s): 22, 30, 30A              |
| Requested of: Simon -Claude A      | Date requested: December 4, 2014     |

Date(s) Provided column completed by:

**Your response is due by: 12/18/2014**

Name

| Description of documents and information requested:   | Date(s) Provided |
|---|------------------|
| 1. Provide a federal audit history, including information about ongoing audits. If there are any recently completed federal audits, please provide a copy of the RAR. If these changes have been reported to NYS, provide a copy of the document filed with NYS and proof of payment. |                  |
| 2. Provide copies of the following federal forms, including all Schedules and Attachments for all audit years.  |                  |
| 3. Chronological history of your residence and employment.  |                  |
| 4. Copy of deed(s) and lease(s), home mortgage agreement(s), and loan agreement(s) for all residences in <b>New York City</b> during the audit period.  |                  |
| 5. All diaries, calendars, and appointment records, in written and electronic form, for days claimed to be spent in and outside <b>New York City</b> during audit period with supporting documents.   |                  |
| 6. Copy of telephone bills including long distance for all NYS and NYC residences (all pages must be included).   |                  |
| 7. Copy of cellular phone statements with call originations for all audit years.  |                  |
| 8. For each partnership/LLP/LLC/S Corporation in which you have an interest, please provide:  |                  |
| a. Copies of New York State and federal returns filed by the entity.  |                  |
| b. Copies of the Schedule K-1 (federal and New York State equivalent) issued to you.  |                  |
| c. Substantiation of your basis in the entity, including workpapers, loan agreements, cancelled checks, stock ledger, etc.  |                  |
| 9. Documentation and workpaper to support the Schedule E income/loss reported on the tax return for all audit years.  |                  |
| 10. Documentation and workpaper to substantiate the Schedule D loss of \$1,335,719 reported on the tax return form 8949 in the audit year of 2012.  |                  |

Taxpayers are required to make all books and records available to the auditor, and they must remain available until the audit is complete, unless the auditor indicates that the records are no longer needed. An entry in the right column does not necessarily indicate that this portion of the request has been fully satisfied.