

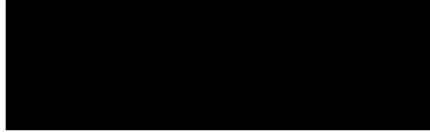


New York State Department of Labor

Andrew M. Cuomo, Governor

Peter M. Rivera, Commissioner

April 30, 2014



RE:

Dear Employer:

In accordance with Section 575 of the Unemployment Insurance (UI) Law, the NYS Department of Labor (DOL) conducts audits of employers to ensure compliance with the Law. This helps to protect the integrity of the Unemployment Insurance Trust Fund. **Your account has been selected for an audit on Friday, May 23, 2014, at 9:00 AM.** If there is a concern with the date, time, or location, please call us immediately at the number listed below.

The Unemployment Insurance Employer Services Auditor will visit your place of business and meet with you to discuss the purpose of the audit. The auditor will give you a general overview of the audit process and examine the following books and records, from **01/01/2011 to 12/31/2013**.

General Ledger, supporting ledgers and journals	Federal Income Tax Returns
Payroll records such as Individual Earnings Records, Payroll Journals, Payroll Books and Summaries	Copies of Federal and State payroll tax returns such as Forms 941's, 940's, NYS-45, NYS-45-ATT, W-2's, W-3's
Disbursement records such as the check register, cancelled checks, bank statements, check stubs, cash book, disbursements journal, petty cash journal, or any other record that shows payments made by cash and/or check.	Records pertaining to services by individuals such as Forms 1096's and 1099's, contractor agreements, invoices, certificates of insurance
Founding documents such as Corporate minute book, certificate of incorporation (if incorporated), Partnership agreement (if a partnership), DBA certificate, etc.	Current Workers' Compensation policy
	UI poster that shows registration with NYS DOL for UI
Records relating to the value of other remuneration such as meals, tips, lodging, automobiles, etc.	Sales records such as a sales journal and sales tax returns

At this initial meeting (or using the enclosed form), you may authorize the auditor to contact your designated representative for information regarding your account. However, the auditor may still need to speak with you and/or visit your site at times during the audit to resolve any issues encountered during the course of the audit. Regardless of this designation, we will notify you (and your representative, if you designate one) of the audit results.

Sincerely,

, SENIOR AUDITOR

Phone: 718-613-3415 FAX: 718-613-3407
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