



Nonobligated Spouse Allocation

Who Qualifies — You qualify as a nonobligated spouse if you have income (e.g., wages, interest, etc.) and prepaid taxes (e.g., withholding or estimated tax payments) that are to be reported on a joint return, or you are going to

file a joint claim for the real property tax credit, and you do not want to apply your part of the joint refund or real property tax credit to a debt owed solely by your spouse.

Allocation of Joint Refund Based on Married Taxpayers Separate Data

I certify that this information is to the best of my knowledge and belief true, correct and complete.

Information as Shown on Joint Return	Name of nonobligated spouse	Signature of nonobligated spouse
	Social security number of nonobligated spouse	Social security number of other spouse

Items Necessary for Allocation	Amounts Reported on Joint Return	Amounts Claimed by Nonobligated Spouse	Amounts Claimed by Other Spouse
1. Federal adjusted gross income (IT-200 - line 8; IT-201 - line 19; IT-203 - line 19, Federal Amount column)			
2. New York adjustments to income (IT-200 - total of lines 9 and 10, less total of lines 12 and 13; IT-201 or IT-203 - total of lines 20 through 22, less total of lines 24 through 28)			

Did you receive a *Notice of Claim Against your Income Tax Refund*? Yes No

If yes, please attach a copy to this form.

Please use an original Form IT-280; do not file a photocopy of this form.

How to File — Attach the completed Form IT-280 to the front of your original Form IT-200, IT-201, IT-203 or IT-214. We need the information on it to process your refund as quickly as possible. Once you have filed your return, you cannot file an amended return to disclaim your spouse's defaulted student loan, past-due support liability owed to the Department of Social Services or a past-due legally enforceable debt owed to a state agency. However, you will be notified if your refund is applied against your spouse's defaulted student loan, past-due support owed to the Department of Social Services or past-due legally enforceable debt owed to a state agency and you did not attach Form IT-280 to your return. You will then have ten days from the date of notification to file Form IT-280.

Complete lines 1 and 2 of this form and sign it in the space provided. If you are filing Form IT-214 and do not have to file an income tax return, fill in only your name and the social security number of both spouses and sign this form.

Form IT-100 and Electronic Filers — You cannot file Form IT-280 with Form IT-100 or with an electronically filed Form IT-201. However, if you originally filed Form IT-100 or electronically filed Form IT-201, and you are notified that your refund has been applied against your spouse's defaulted student loan, past-due support owed to the Department of Social Services or a past-due legally enforceable debt owed to a state agency, you will have ten days from the date of notification to file Form IT-280. Complete lines 1 and 2 of this form and sign it in the space provided. Enter your federal adjusted gross income on line 1. Your federal adjusted gross income on Form IT-100 is the total of lines 2, 3, 5 and 6 less line 7. Enter your New York adjustment to income on line 2. Your New York adjustment to income on Form IT-100 is the line 4 amount. If you filed your return electronically, follow the instructions below for IT-201 filers.

Line Instructions

Line 1 — Actual federal income and adjustments to income must be claimed by the taxpayer earning the income. Joint income and adjustments must be allocated as would be required if separate federal returns were filed. If you are filing Form IT-200, federal adjusted gross income is the amount shown on line 8. If you are filing either Form IT-201 or IT-203, federal adjusted gross income is the amount shown on line 19 (Form IT-203, Federal Amount column). Examples of joint income include interest, dividends and federal Schedule D sales of joint assets.

Line 2 — New York adjustments to income must be claimed by the taxpayer earning the income to which the adjustments apply. Joint New York adjustments must be allocated as would be required if separate federal returns were filed. If you are filing Form IT-200, the New York adjustment is the net amount of the additions on lines 9 and 10 and the subtractions on lines 12 and 13 (if a net subtraction, bracket the amount). If you are filing either Form IT-201 or IT-203, the New York adjustment is the net amount of the additions on lines 20 through 22 and the subtractions on lines 24 through 28 (if a net subtraction, bracket the amount).

Need Help?

For forms or publications, call toll free (from New York State only) 1 800 462-8100. From areas outside New York State, call (518) 438-1073.

For information, call toll free (from New York State only) 1 800 CALL TAX (1 800 225-5829). From areas outside New York State, call (518) 438-8581.

Telephone assistance is available from 8:30 a.m. to 4:25 p.m., Monday through Friday.

Persons with Disabilities - In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for disabled persons, please call the information and assistance numbers listed above.

Hotline for the Hearing and Speech Impaired - If you have a hearing or speech impairment and have access to a telecommunications device for the deaf (TDD), you can get answers to your New York State tax questions by calling our toll-free hotline 1 800 634-2110 (within New York State). Hours of operation are from 9:00 a.m. to 4:15 p.m., Monday through Friday. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.

If you need to write, address your letter to: NYS Tax Department, Taxpayer Assistance Bureau, W A Harriman Campus, Albany NY 12227.

