



# Nonobligated Spouse Allocation

**Who qualifies** — You qualify as a nonobligated spouse if you have income (such as wages or interest) and prepaid taxes (such as withholding or estimated tax payments) to report on a joint return, or you are going to file a joint return for any refundable credit(s) and (1) you want to disclaim your spouse's past-due legally enforceable debt to a New York State agency and (2) you do not want to apply your part of the joint refund or refundable credit to a debt owed solely by your spouse.

## Part I — Information about the joint return for which this claim is filed

Enter the following information exactly as it is shown on the tax return for which you are filing this claim. The spouse's name and social security number shown first on that tax return must also be shown first below.

First name, middle initial, and last name shown first on the return	Social security number shown first	If nonobligated spouse, check here <input type="checkbox"/>
First name, middle initial, and last name shown second on the return	Social security number shown second	If nonobligated spouse, check here <input type="checkbox"/>



Did you receive a *Notice of Claim Against Your Income Tax Refund*? ..... Yes  No   
If Yes, please attach a copy to this form. Include copies of all federal W-2 forms of both spouses.

## Part II — Allocation of items on the joint tax return between spouses

Allocated items	(a) Allocated to nonobligated spouse	(b) Allocated to other spouse	(c) Amount shown on joint return
<b>Lines 1a, 1b, and 1c</b> Income — Allocate separate income to the spouse who earned it. Allocate joint income, such as interest earned on a joint bank account, as you determine. Be sure to allocate all income shown on the joint return. (Form IT-100 filers, see instructions)			
<b>1a</b> Wages (from Forms IT-200, IT-201, and IT-203, line 1) .....			
<b>1b</b> All other income — Identify the type and amount below (from Form IT-200, lines 2 through 5; Form IT-201, lines 2 through 15; Form IT-203, lines 2 through 15, Federal amount column). Total ▶ ..... ..... .....			
<b>1c</b> Total income (add lines 1a and 1b) .....			
<b>2</b> Federal adjustments to income — Allocate separate adjustments, such as an IRA deduction, to the spouse to whom they belong (from Form IT-200, line 7; Form IT-201, line 17; Form IT-203, line 17, Federal amount column). .....			
<b>3</b> Total New York State/city of New York/city of Yonkers taxes and sales or use tax (Form IT-200, add lines 21, and 24 through 27; Form IT-201, add lines 44, 55, and 56; Form IT-203, add lines 48 through 52) .....			
<b>4a</b> Income tax withheld — Allocate New York State/city of New York/city of Yonkers income tax withheld to each spouse as shown on federal Forms W-2. Be sure to attach copies of these forms to your tax return, or to Form IT-280 if you are filing it by itself. ....			
<b>4b</b> Estimated tax payments (including estimated tax paid by nonresidents on the sale or transfer of real property, estimated tax paid by nonresidents on the gain from the sale of shares of stock in a cooperative housing corporation, and estimated tax paid on your behalf by a partnership or corporation) and amount paid with extension Form IT-370 — Allocate joint estimated tax payments (Form IT-201, line 69; Form IT-203, line 60) ....			
<b>4c</b> Total prepayments (add lines 4a and 4b) .....			

**Note:** The Tax Department will figure the amount of any refund due the nonobligated spouse. (continued on back)

**Part III — Signature**

Under penalties of perjury, I declare that I have examined this form and any accompanying schedules or statements and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Keep a copy of this form for your records.	Nonobligated spouse's signature	Date	Telephone number (optional) ( )
	Preparer's signature	Date	Preparer's SSN or PTIN
<b>Paid preparer's use only</b>	Firm's name (or yours if self-employed) and address	Check if self-employed <input type="checkbox"/>	EIN
			ZIP code

**Instructions****How to file**

Attach the completed Form IT-280 to the front of your original Form IT-200, IT-201, IT-203, IT-214, or NYC-210. We need the information on it to process your refund as quickly as possible. Form IT-280 can be electronically filed with any electronically filed returns. Once you have filed your return, you cannot file an amended return solely to disclaim your spouse's defaulted student loan, past-due support liability, or 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, 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 notification of offset date to file Form IT-280.

Complete Parts I and II of this form, and sign and date Part III in the spaces provided. If you are filing Form IT-214 or Form NYC-210 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 and date this form.

If you are filing any one of the following credit forms alone (because you did not claim the credit(s) when you filed your return on Form IT-200, IT-201, or IT-203), you must file Form IT-280 with the credit forms:

- IT-215, *Claim for Earned Income Credit*,
- IT-216, *Claim for Child and Dependent Care Credit*,
- IT-217, *Claim for Farmers' School Tax Credit*.

**Form IT-100 filers**

You cannot file Form IT-280 with Form IT-100. However, if you originally filed Form IT-100, and you are notified that your refund has been applied against your spouse's defaulted student loan, past-due support, or past-due legally enforceable debt owed to a state agency, you will have ten days from the notification of offset date to file Form IT-280. Complete Parts I and II of this form, and sign and date Part III in the spaces provided. Enter your total federal income on line 1. Your total federal income on Form IT-100 is the total of lines 2, 3, 5, and 6. Enter your federal adjustment(s) to income on line 2. Your federal adjustment to income on Form IT-100 is the line 7 amount.

**Note: New York Form IT-280 is used only to protect your portion of a joint refund from being applied against a debt owed solely by your spouse.** This form should not be used to request innocent spouse relief.

There are three forms of innocent spouse relief: innocent spouse, separation of liability, and equitable relief. You may qualify for relief from full or partial tax liability on a joint return as an *innocent spouse* if: (1) there is an understatement of tax on a joint return because of an omission or

error involving income, deduction, credit, or basis; (2) you can show that when you signed the return you did not know and had no reason to know of the understatement; and (3) taking into account all the facts and circumstances, it would be unfair to hold you liable for the understated tax. You may also request a *separation of liability* for any understated tax on a joint return if you and your spouse or former spouse are no longer married, or are legally separated, or have lived apart at all times during the 12-month period prior to the date of filing for relief. If you don't qualify as an innocent spouse or for separation of liability, you may qualify for *equitable relief* if you can show that, taking into account all the facts and circumstances, you should not be held liable for any understatement or underpayment of tax. For more information, see Form IT-285, *Request for Innocent Spouse Relief (and Separation of Liability and Equitable Relief)*.

**Need help?**

**Internet access:** [www.nystax.gov](http://www.nystax.gov)

Check your estimated tax account; download forms, publications; get tax updates and other information.



**Telephone assistance** is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.

To order forms and publications: 1 800 462-8100

Refund status:  
1 800 443-3200

Personal Income Tax Information Center: 1 800 225-5829

From areas outside the U.S. and outside Canada: (518) 485-6800

**Fax-on-demand forms:** 1 800 748-3676

**Hearing and speech impaired** (telecommunications device for the deaf (TDD) callers only): 1 800 634-2110



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Log on to [www.nystax.gov/elf](http://www.nystax.gov/elf) for more information.

**Privacy notification**

The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Director of Records Management and Data Entry, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the United States and outside Canada, call (518) 485-6800.