



Nonobligated Spouse Allocation

IT-280

Who Qualifies

You qualify as a nonobligated spouse if you had income that is to be reported on a joint return, or you are going to file a joint claim for the real property tax credit payment, and you do not want to apply your part of the joint refund or real property tax credit payment to a debt owed solely by your spouse. Debts that can be collected from your joint refund are listed in the instructions for the form you are filing.

How to File

This form must be filed with Form IT-200, IT-201, IT-203 or IT-214. If you are filing Form IT-200, IT-201 or IT-203, 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, social security number of both spouses and sign this form below. **You cannot amend your return to disclaim your spouse's debt.**

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

Line-by-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. 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 addition on line 9 and the subtractions on lines 11 and 12. (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 29 (if a net subtraction, bracket the amount).

Allocation of Joint Refund Based on Married Taxpayers Separate Data

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 <i>(IT-200 - line 8; IT-201 or IT-203 - line 19)</i>			
2. New York adjustments to income <i>(IT-200 - line 9 less total of lines 11 and 12; IT-201 or IT-203 - total of lines 20 through 22 less total of lines 24 through 29)</i>			