



# Nonobligated Spouse Allocation

This is a scannable form; please file this original with the Tax Department.

**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 or file a joint return and

claim the child and dependent care credit or file a joint return and claim the earned income credit, and you do not want to apply your part of the joint refund, real property tax credit, child and dependent care credit or earned income 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, initial, and last name shown first on the return	Social security number shown first	If nonobligated spouse, check, here ► <input type="checkbox"/>
First name, 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 New York State IT-2102 forms and 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>1</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. ( <i>Form IT-100 - see instructions</i> ) .....			
<b>a</b> Wages ( <i>Forms IT-200, IT-201 and IT-203, line 1</i> ) .....			
<b>b</b> All other income. Identify the type and amount ( <i>Form IT-200, lines 2 through 5; Form IT-201, lines 2 through 15; Form IT-203, lines 2 through 15, Federal Amount column</i> ) ► .....			
<b>c</b> Total income ( <i>add lines 1a and 1b</i> ) .....			
<b>2</b> Federal adjustments to income. Allocate separate adjustments, such as an IRA deduction, to the spouse to whom they belong ( <i>Form IT-200 - line 7; Form IT-201 - line 17; Form IT-203 - line 17, Federal Amount column</i> ) .....			
<b>3</b> Total New York State/City of New York/City of Yonkers Taxes ( <i>Form IT-200 - add lines 21 and 28; Form IT-201 - add lines 42 and 51; Form IT-203 - add lines 48 and 53</i> ) .....			
<b>4 a</b> Income tax withheld. Allocate New York State/City of New York/City of Yonkers income tax withheld to each spouse as shown on New York State Forms IT-2102 or 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>b</b> Payments. Allocate joint estimated tax payments ( <i>Form IT-201 - line 60; Form IT-203 - line 61</i> ) .....			
<b>c</b> Total prepayments ( <i>add lines 4a and 4b</i> ) .....			

**Note:** The Tax Department will figure the amount of any refund due the nonobligated spouse.

**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 social security no.
<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, 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 Parts I and II of this form and sign Part III 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 Parts I and II of this form and sign Part III in the space 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. If you filed your return electronically, complete Part II of this form.

**Need Help?**

**For information**, call toll free 1 800 225-5829. **For forms or publications**, call toll free 1 800 462-8100. Telephone assistance is available from 8:30 a.m. to 4:25 p.m., Monday through Friday.

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

**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 toll free from the U.S. and Canada 1 800 634-2110. Hours of operation are from 8:30 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.

**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 persons with disabilities, please call the information numbers listed above.

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

