



# 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

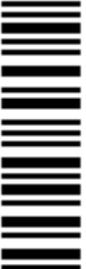
return for any refundable credit(s) and you do not want to apply your part of the joint refund or refundable credit to a debt owed solely by your spouse.

## 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 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. (Form IT-100 - see instructions) <b>a</b> Wages (Forms IT-200, IT-201 and IT-203, line 1)..... <b>b</b> All other income. Identify the type and amount (Form IT-200, lines 2 through 5; Form IT-201, lines 2 through 15; Form IT-203, lines 2 through 15, Federal Amount column) ► ..... ..... ..... .....			
<b>c</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 (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 (Form IT-200 - add lines 21 and 28; Form IT-201 - add lines 42 and 54; Form IT-203 - add lines 48 and 53).....			
<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> Estimated tax payments and amount paid with extension Form IT-370. Allocate joint estimated tax payments (Form IT-201 - line 65; Form IT-203 - line 61) .....			
<b>c</b> Total prepayments (add lines 4a and 4b).....			

**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	Check if self-employed ▶ <input type="checkbox"/>	Preparer's social security no. 
<b>Paid Preparer's Use Only</b>	Firm's name (or yours if self-employed) and address ▶			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 Form NYC-210. We need the information on it to process your refund as quickly as possible. An IT-280 can be electronically filed with any electronically filed returns. Once you have filed your return, you cannot file an amended return 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 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 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 this form.

**Form IT-100** — 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 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.

**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.** It does not provide innocent spouse relief.

**Need Help?**

**Telephone Assistance** is available from 8:30 a.m. to 4:25 p.m. (eastern time), Monday through Friday. **For tax information**, call toll free 1 800 225-5829. **To order forms and publications**, call toll free 1 800 462-8100. **From areas outside the U.S. and outside Canada**, call (518) 485-6800.

**Fax-on-Demand Forms Ordering System** - Most forms are available by fax 24 hours a day, 7 days a week. Call toll free from the U.S. and Canada 1 800 748-3676. You must use a Touch Tone phone to order by fax. A fax code is used to identify each form.

**Internet Access - <http://www.tax.state.ny.us>**

Access our website for forms, publications, and information.

**Hotline for the Hearing and Speech Impaired** - If you 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. Assistance is available from 8:30 a.m. to 4:15 p.m. (eastern time), 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.

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

