2009

New York State Department of Taxation and Finance

Nonobligated Spouse Allocation

IT-280

Part 1 — 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, mark an ***X*** here ▶ ☐
First name, middle initial, and last name shown second on the return	Social security number shown second	If nonobligated spouse, mark an ***X*** here ▶ ☐

Did you receive a *Notice of Claim Against Your Income Tax Refund*? .... Yes ☐ No ☐
If *Yes,* please attach a copy to this form.

Part 2 — 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
	Lines 1a, 1b, and 1c 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.			
1a	Wages *(from Forms IT-150, IT-201, and IT-203, line 1)*			
1b	All other income — Identify the type and amount below *(from Form IT-150, lines 2 through 8; Form IT-201, lines 2 through 15; Form IT-203, lines 2 through 15,* Federal amount *column).* Total ▶ ____________________ ____________________ ____________________			
1c	Total income *(add lines 1a and 1b)*			
2	Federal adjustments to income — Allocate separate adjustments, such as an IRA deduction, to the spouse to whom they belong *(from Form IT-150, line 10; Form IT-201, line 17; Form IT-203, line 17,* Federal amount *column)*			
3	Total New York State/New York City/Yonkers taxes and sales or use tax *(Form IT-150, add lines 29, and 32 through 35; Form IT-201, add lines 46, 58, and 59; Form IT-203, add lines 50, 55, and 56)*......................	▨	▨	
4a	Income tax withheld — Allocate New York State/New York City/ Yonkers income tax withheld to each spouse as shown on federal Forms W-2			
4b	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-150, line 49; Form IT-201, line 75; Form IT-203, line 65)*			
4c	Total prepayments *(add lines 4a and 4b)*			

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

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Please file this original scannable form with the Tax Department.

Part 3 — 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.

▼ Paid preparer's use only ▼		▼ Taxpayer sign here ▼
Preparer's signature	SSN or PTIN: ●	Nonobligated spouse's signature
Firm's name *(or yours, if self-employed)*	Employer identification number ●	Date
Address	Mark an **X** if self-employed ☐	Daytime phone number
	Date	Nonobligated spouse's e-mail address
Preparer's e-mail address		**Keep a copy of this form for your records.**

Instructions

See the instructions for your tax return for paid preparer information, the *Privacy notification,* or if you need help contacting the Tax Department.

Who qualifies

You qualify as a nonobligated spouse if (1) 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 (2) you are going to file a joint return for any refundable credit(s) and you want to disclaim your spouse's defaulted governmental education, state university, or city university loan, past-due support liability, or past-due legally enforceable debt to a New York State agency, or New York City tax warrant judgment debt because you do not want to apply your part of the joint refund or refundable credit to a debt owed solely by your spouse.

You **cannot** use Form IT-280 to disclaim your spouse's legally enforceable debt to the IRS or to disclaim a tax liability owed to another state. You must contact the IRS or the other state to resolve your responsibility for the asserted liability.

How to file

Attach the completed Form IT-280 to the front of your original Form IT-150, IT-201, IT-203, IT-214, or NYC-210. We need the information on it to process your refund as quickly as possible. You cannot file an amended return solely to disclaim your spouse's debt after you have filed your original return. However, you will be notified if your refund is applied against your spouse's defaulted governmental education, state university, or city university loan, past-due support, or past-due legally enforceable debt owed to a New York State agency, or New York City tax warrant judgment debt 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 1 and 2 of this form, and sign and date Part 3 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.

Note: New York State 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).*

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