



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 <input type="checkbox"/>
First name, middle initial, and last name shown second on the return	Social Security number shown second	If nonobligated spouse, mark an X here <input type="checkbox"/>

Mark an **X** in the appropriate boxes.

A. Did your jointly filed return result in a joint refund of which your share was (or will be) applied against your spouse's past due debt (such as child support)?

☐ Yes. Complete this form.

☐ No. **Stop.** This form does not apply to your situation. If your refund was offset to a joint tax liability, you may be eligible to apply for innocent spouse relief by submitting Form IT-285, *Request for Innocent Spouse Relief (and Separation of Liability and Equitable Relief)*. To determine if you qualify for innocent spouse relief, see Form IT-285 and its instructions.

B. Did you receive a *Notice of Claim Against Your Income Tax Refund*?

☐ Yes. Submit a copy with this form.

☐ No.

(continued)



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-201 and IT-203, line 1)00	.00	.00												
1b All other income – Identify the type and amount below (from Form IT-201, lines 2 through 16; Form IT-203, lines 2 through 16, Federal amount column).															
<table border="1"> <thead> <tr> <th>A – Type</th> <th>B – Amount</th> </tr> </thead> <tbody> <tr><td></td><td>.00</td></tr> <tr><td></td><td>.00</td></tr> <tr><td></td><td>.00</td></tr> <tr><td></td><td>.00</td></tr> <tr><td></td><td>.00</td></tr> </tbody> </table>	A – Type	B – Amount		.00		.00		.00		.00		.00			
A – Type	B – Amount														
	.00														
	.00														
	.00														
	.00														
	.00														
Total (add column B amounts).....	.00	.00	.00												
1c Total income (add lines 1a and 1b)00	.00	.00												
2a Federal adjustments to income – Allocate separate adjustments, such as an IRA deduction, to the spouse to whom they belong (from Form IT-201, line 18; Form IT-203, line 18, Federal amount column)00	.00	.00												
2b Total metropolitan commuter transportation mobility tax (MCTMT) net earnings (Form IT-201, add lines 54a and 54b; Form IT-203, add lines 52b and 52c)00	.00	.00												
3 Total New York State/New York City/Yonkers taxes/MCTMT and sales or use tax (Form IT-201, add lines 46, 58, and 59; Form IT-203, add lines 50, 55, and 56)00												
4a Income tax withheld – Allocate New York State/New York City/Yonkers income tax withheld to each spouse as shown on federal Forms W-200	.00	.00												
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-201, line 75; Form IT-203, line 65)00	.00	.00												
4c Total prepayments (add lines 4a and 4b)00	.00	.00												

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

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 must complete (see instr.) ▼		Date
Preparer's signature	Preparer's NYTPRIN	
Firm's name (or yours, if self-employed)	Preparer's PTIN or SSN	
Address	Employer identification number	
	NYTPRIN excl. code	
Email:		

▼ Taxpayer sign here ▼
Nonobligated spouse's signature
Date
Daytime phone number ()
Nonobligated spouse's email address
Keep a copy of this form for your records.

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