



# Nonobligated Spouse Allocation

## 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 <b>X</b> 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 <b>X</b> here <input type="checkbox"/>

Did you receive a *Notice of Claim Against Your Income Tax Refund*? ..... Yes  No   
If Yes, submit a copy with 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												
<b>Lines 1a, 1b, and 1c</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.															
<b>1a</b> Wages (from Forms IT-201 and IT-203, line 1) .....	.00	.00	.00												
<b>1b</b> 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														
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Total (add column B amounts).....	.00	.00	.00												
<b>1c</b> Total income (add lines 1a and 1b) .....	.00	.00	.00												
<b>2a</b> 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												
<b>2b</b> Metropolitan commuter transportation mobility tax (MCTMT) net earnings (Form IT-201, line 54a; Form IT-203, line 52b) .....	.00	.00	.00												
<b>3</b> 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												
<b>4a</b> Income tax withheld – Allocate New York State/New York City/Yonkers income tax withheld to each spouse as shown on federal Forms W-2 ...	.00	.00	.00												
<b>4b</b> 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												
<b>4c</b> Total prepayments (add lines 4a and 4b) .....	.00	.00	.00												

**Note:** The Tax Department will figure 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.

<b>▼ Paid preparer must complete (see instr.) ▼</b>		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:		

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

**Instructions**

**Note:** For tax years beginning before January 1, 2022, Part WWW of Chapter 58 of the Laws of 2020 decoupled personal income tax from any amendments made to the Internal Revenue Code (IRC) after March 1, 2020. Therefore, the amounts reported on Form IT-280, lines 1a through 1c, should be computed as if the changes to the IRC after March 1, 2020, did not occur. This may result in different amounts being reported on Form IT-280, lines 1a through 1c, than the corresponding amounts reported on Form IT-201 or IT-203.

See the instructions for your tax return for 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**

Place the completed Form IT-280 in front of your original Form 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 submit Form IT-280 with 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)*.

**Paid preparer's signature**

If you pay someone to prepare your form, the paid preparer must also sign it and fill in the other blanks in the paid preparer's area of your form. A person who prepares your form and does not charge you should not fill in the paid preparer's area.

**Paid preparer's responsibilities** – Under the law, all paid preparers must sign and complete the paid preparer section of the form. Paid preparers may be subject to civil and/or criminal sanctions if they fail to complete this section in full.

When completing this section, enter your New York tax preparer registration identification number (NYTPRIN) if you are required to have one. If you are not required to have a NYTPRIN, enter in the *NYTPRIN excl. code* box one of the specified 2-digit codes listed below that indicates why you are exempt from the registration requirement. You **must** enter a NYTPRIN **or** an exclusion code. Also, you must enter your federal preparer tax identification number (PTIN) if you have one; if not, you must enter your Social Security number.

Code	Exemption type	Code	Exemption type
01	Attorney	02	Employee of attorney
03	CPA	04	Employee of CPA
05	PA (Public Accountant)	06	Employee of PA
07	Enrolled agent	08	Employee of enrolled agent
09	Volunteer tax preparer	10	Employee of business preparing that business' return

See our website for more information about the tax preparer registration requirements.

