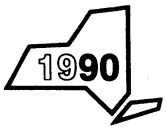
New York State Department of Taxation and Finance

IT-280



Nonobligated Spouse Allocation

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, and you do not want to apply your part of the joint refund or real property tax credit to a debt owed solely by your spouse.

Allocation of Joint Refund Based on Married Taxpayers Separate Data

I certify that this information is to the best of my knowledge and belief true, correct and complete.

Information as Shown on Joint Return	Name of nonobligated spouse	Signature of nonobligated spouse
	Social security number of nonobligated spouse	Social security number of other spouse

Items Necessary for Allocation	**Amounts Reported on Joint Return**	**Amounts Claimed by Nonobligated Spouse**	**Amounts Claimed by Other Spouse**
1. Federal adjusted gross income *(IT-200 - line 8; IT-201 - line 19; IT-203 - line 19, Federal Amount column)*			
2. New York adjustments to income *(IT-200 - line 9 less total of lines 11 and 12; IT-201 or IT-203 - total of lines 20 through 22 less total of lines 24 through 28)*			

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

How to File — Attach the completed Form IT-280 to 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 amend it to disclaim your spouse's debt. However, you will be notified if your refund is applied against your spouse's defaulted student loan or past-due spousal or child support 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 lines 1 and 2 of this form and sign it 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 below.

Form IT-100 Filers — 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 or past-due spousal or child support, you will have ten days from the date of notification to file Form IT-280. Complete lines 1 and 2 of this form and sign it in the space provided. Enter your federal adjusted gross income on line 1. Your federal adjusted gross income on Form IT-100 is the total of lines 2, 3, 5 and 6 less line 7. Enter your New York adjustment to income on line 2. Your New York adjustment to income on Form IT-100 is the line 4 amount.

Line-by-Line Instructions

Line 1 — Actual federal income and adjustments to income must be claimed by the taxpayer earning the income. Joint income and adjustments must be allocated as would be required if separate federal returns were filed. If you are filing Form IT-200, federal adjusted gross income is the amount shown on line 8. If you are filing either Form IT-201 or IT-203, federal adjusted gross income is the amount shown on line 19 (Form IT-203, Federal Amount column). Examples of joint income include interest, dividends and federal Schedule D sales of joint assets.

Line 2 — New York adjustments to income must be claimed by the taxpayer earning the income to which the adjustments apply. Joint New York adjustments must be allocated as would be required if separate federal returns were filed. If you are filing Form IT-200, the New York adjustment is the net amount of the addition on line 9 and the subtractions on lines 11 and 12 (if a net subtraction, bracket the amount). If you are filing either Form IT-201 or IT-203, the New York adjustment is the net amount of the additions on lines 20 through 22 and the subtractions on lines 24 through 28 (if a net subtraction, bracket the amount).

Please use an original Form IT-280; do not file a photocopy of this form.