

Claim for College Tuition Credit or Itemized Deduction Full-year New York State residents only Tax Law – Section 606(t)

IT-272

Submit your completed Form IT-272 with Form IT-201. See Form IT-272-I, Instructions for Form IT-272.

Your name as shown or	return (first name firs	st)				Your Social Security n	umber
Spouse's name (first na	me first)					Spouse's Social Secu	rity number
	·						
Note: If you are mar	ried and filing ser	narate Nev	w York State returns, you m	uist also enter vour s	nouse'	name and Social	Security number
•			•	•	-		
			axpayer's New York State to				s No L
			ollege tuition credit or the c	college tuition itemize	d dedu	iction.	
 If No, continue 	with question 2.						
2 Were you (and yo	our spouse if filing	a joint retu	urn) a New York State resi	dent for all of this tax	year?	Ye:	s 🔛 No 🔙
 If Yes, continu 	e with Part 1 belo	OW.					
			lege tuition credit. Howeve				
college tuition	on itemized deduc	ction. For	more information, see the	instructions for Form	IT-20	3.	
Part 1 - In the spa	aces provided bel	low, comp	olete A through I for up to the	hree eligible students	for wh	nom you paid	
qualified	college tuition exp	penses. (I	If you are claiming expenses i	for more than three eligi	ble stud	dents, see instruction	is.)
Eligible A Firs	st name	MI ı	Last name		Suffix	B Social Security number	or C Data of birth (mmddagad
student	Striaine 1		East Hame		Outlik	5 Social Security Humb	Date of birtir (minidayyyy)
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D Is the student of	laimed as a depe	endent on	your NYS return? (see ins	tructions)	Yes	s No No	
E EIN of college or u	iniversity (see instruct	tions) F	Name of college or university (s	see instructions)			
Lift of college of c	iniversity (see instructi	10113)	rame or conego or amverony (c	oce mendendine)			
0.14/		. 4 . 1 . 20 .	.0.				
_ ·	_		n? (see instructions)			S No No	
H Amount of qual	lified college tuition	on 🗀		I Enter the le	sser		
expenses (see	instructions)		.00	of line H or	10.000)	.00
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		MI I	Last name			B Social Security number	er C Date of birth (mmddvvvv)
Eligible A Firs			Last name			B Social Security number	er C Date of birth (mmddyyyy)
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Part 2 - Complete Part 2 if your total qualified college tuition expenses on line 3 are less than \$5,000. 200.00 4 Credit limitation (\$200)..... Enter the lesser of line 3 or line 4. This is your college tuition credit00 · If you did not itemize your deductions on your New York return, enter the line 5 amount on Form IT-201, line 68. If you itemized your deductions on your New York return, continue with Part 4. Part 3 - Complete Part 3 if your total qualified college tuition expenses on line 3 are \$5,000 or more. Enter the amount from line 3 .00 Multiply line 6 by 4% (.04). This is your college tuition credit00 If you did not itemize your deductions on your New York return, enter the line 7 amount on Form IT-201, line 68. If you itemized your deductions on your New York return, continue with Part 4.

Part 4 – College tuition itemized deduction election

If you itemized your deductions on your New York return, you may elect to claim the **college tuition itemized deduction** instead of the college tuition credit. To compute your college tuition itemized deduction, complete **Worksheet 1** in the instructions for this form. To determine if you will receive a greater tax benefit from the itemized deduction or credit, complete **Worksheet 2** in the instructions for this form.

- - If you marked an X in the box at line 8, enter the amount from Worksheet 1, line 5 (in the instructions for this form), on Form IT-196, New York Resident, Nonresident, and Part-Year Resident Itemized Deductions. Do not enter the college tuition credit from line 5 or 7 above on Form IT-201. You are entitled to claim either the deduction or the credit, but not both.
 - If you did not mark an X in the box at line 8 and you elect to claim the college tuition credit instead of the
 college tuition itemized deduction, enter the line 5 or line 7 amount on Form IT-201, line 68.

Important: If you are claiming the college tuition credit or the college tuition itemized deduction, you **must submit** Form IT-272 with your return.

