

Department of Taxation and Finance **Claim for College Tuition Credit or Itemized Deduction** Full-year New York State residents only Tax Law – Section 606(t) With Form JT 201, Section for Form JT 202, Lastructions for Form JT 201, Section for Form JT 201, Lastructions for Form JT 201, Section for Form JT 201, Lastructions for Form JT 201, Section for Form JT 201, Lastructions for Form JT

**IT-272** 

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

100	ur name as snown on return (first name	11131)		Your Social Security humber				
Spc	ouse's name (first name first)			Spouse's Social Security number				
Not	te: If you are married and filing	enarat	e New York State returns, you must als	o enter your, spouse's name and Social Security number				
Note: If you are married and filing separate New York State returns, you must also enter your spouse's name and Social Security number.								
	1 Are you claimed as a dependent on another taxpayer's New York State tax return for this tax year? 1 Yes No							
			he college tuition credit or the college	tuition itemized deduction.				
•	<ul> <li>If No, continue with question</li> </ul>	2.						
2 \	2 Were you (and your spouse if filing a joint return) a New York State resident for all of this tax year? 2 Yes No							
	<ul> <li>If Yes, continue with Part 1 b</li> </ul>		,					
	<ul> <li>If No, stop; you do not qualify for the college tuition credit. However, you may qualify for the</li> </ul>							
	college tuition itemized deduction. For more information, see the instructions for Form IT-203.							
Part 1 – In the spaces provided below, complete A through I for up to three eligible students for whom you paid qualified college tuition expenses. (If you are claiming expenses for more than three eligible students, see instructions.)								
	qualified college tuition	expens	ses. (If you are claiming expenses for mor	e than three eligible students, see instructions.)				
Elia	gible A First name	I MI I	Last name	Suffix <b>B</b> Social Security number <b>C</b> Date of birth ( <i>mmddyyy</i>				
-	dent							
	1							
D	Is the student claimed as a de	epende	nt on your NYS return? (see instruction	s) Yes No				
Е	EIN of college or university (see insti	ructional	<b>F</b> Name of college or university (see instr	uctions)				
<b>_</b>	Ein of college of university (see insu	ucuons)						
G	Were expenses for undergra	duate	tuition? (see instructions)	Yes No				
	Amount of qualified college tu		, ,	I Enter the lesser				
	1 0		.00					
	expenses (see instructions)		:00	of line H or 10,000				
Elig	<b>gible A</b> First name	MI	Last name	Suffix <b>B</b> Social Security number <b>C</b> Date of birth ( <i>mmddyyy</i>				
	gible A First name	MI	Last name	Suffix <b>B</b> Social Security number <b>C</b> Date of birth ( <i>mmddyyy</i>				
stud		MI	Last name	Suffix <b>B</b> Social Security number <b>C</b> Date of birth ( <i>mmddyyy</i>				
stuc	dent 2							
stuc	dent 2		Last name nt on your NYS return? (see instruction					
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stuc	dent 2	epende		s)				
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stud D E	Is the student claimed as a de	epende	nt on your NYS return? (see instruction <b>F</b> Name of college or university (see instruction	s) Yes No				
stud D E	Is the student claimed as a de	epende	nt on your NYS return? (see instruction	s) Yes No				
stud D E G	Is the student claimed as a de EIN of college or university (see instr Were expenses for <b>undergra</b>	epende ructions) duate	nt on your NYS return? (see instruction <b>F</b> Name of college or university (see instruction	s) Yes No				
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Stud D E G H Elig Stud C E G	dent         2         Is the student claimed as a definition of college or university (see instructions)         Were expenses for undergrate         Amount of qualified college ture         expenses (see instructions)         gible         A         First name         dent         3         Is the student claimed as a definition         EIN of college or university (see instructions)         Were expenses for undergrate	epende <u>uctions</u> ) duate iition <u>MI</u> epende <u>uctions</u> ) duate iition	nt on your NYS return? (see instruction          F       Name of college or university (see instructions)         tuition? (see instructions)       .00         Last name         nt on your NYS return? (see instructions)         F         Name of college or university (see instructions)	s)				
Stud D E G H Elig Stud C C E G H	dent         2         Is the student claimed as a definition of college or university (see instructions)         Were expenses for undergrate         Amount of qualified college ture         expenses (see instructions)         gible         A         First name         Gent         3         Is the student claimed as a definition         EIN of college or university (see instructions)         Were expenses for undergrate         Amount of qualified college ture         word expenses (see instructions)	epende uctions) duate iition MI epende uctions) duate iition	nt on your NYS return? (see instruction          F       Name of college or university (see instructions)         tuition? (see instructions)       .00         Last name         nt on your NYS return? (see instructions)         F       Name of college or university (see instructions)         Last name         tuition? (see instructions)         Last name         Image: see instructions of college or university (see instructions)         tuition? (see instructions)	s)				



Part 2 – Complete Part 2 if your total qualified college tuition expenses on line 3 are less than \$5,000.		
4 Credit limitation (\$200)	4	200.00
5 Enter the lesser of line 3 or line 4. This is your <b>college tuition credit</b>	5	.00
<ul> <li>If you did not itemize your deductions on your New York return, enter the line 5 amount on Form IT-201, line 68.</li> </ul>		
• 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.		
6 Enter the amount from line 3	6	.00
7 Multiply line 6 by 4% (.04). This is your college tuition credit	7	.00
<ul> <li>If you did not itemize your deductions on your New York return, enter the line 7 amount on Form IT-201, line 68.</li> </ul>		
• 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 <b>college tuition</b> <b>itemized deduction</b> instead of the college tuition credit. To compute your college tuition itemized deduction, complete <b>Worksheet 1</b> in the instructions for this form. To determine if you will receive a greater tax benefit from the itemized deduction or credit, complete <b>Worksheet 2</b> in the instructions for this form.		
8 Mark an X in this box only if you elect to claim the college tuition itemized deduction		
<ul> <li>If you marked an X in the box at line 8, enter the amount from Worksheet 1, line 5 (in the instructions form), on Form IT-196, New York Resident, Nonresident, and Part-Year Resident Itemized Deduction not enter the college tuition credit from line 5 or 7 above on Form IT-201. You are entitled to claim eideduction or the credit, but not both.</li> </ul>	ns. <b>Do</b>	
<ul> <li>If you did not mark an X in the box at line 8 and you elect to claim the college tuition credit instead of t college tuition itemized deduction, enter the line 5 or line 7 amount on Form IT-201, line 68.</li> </ul>	he	

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

