

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.

Υοι	ı r name a	as shown on return <i>(first name</i>	first)		Your Social Security number		
Spo	ouse's na	ame (first name first)			Spouse's Social Security number		
Not	o: If vo	u are married and filing	congrat	te New York State returns, you must also enter your spous	co's name and Social Socurity number		
	-	-	-	· · · · · · · · · · · · · · · · · · ·			
				other taxpayer's New York State tax return for this tax year?			
				the college tuition credit or the college tuition itemized de	duction.		
•	lf No ,	, continue with question	2.				
2	Nere vo	ou (and your spouse if fili	ng a joi	int return) a New York State resident for all of this tax yea	ar? 2 Yes No		
	-	s, continue with Part 1 b		,			
	• If No, stop ; you do not qualify for the college tuition credit. However, you may qualify for the						
				n. For more information, see the instructions for Form IT-2			
Bai				complete A through I for up to three eligible students for			
Ра				ses. (If you are claiming expenses for more than three eligible s			
		qualified college tuition	expens	ses. (If you are claiming expenses for more than three eligible s	students, see instructions.)		
Elic	ible A	First name	_I MI _I	Last name Suffix	B Social Security number C Date of birth (mmddyyy		
	dent						
	1						
D	Is the	student claimed as a de	epende	ent on your NYS return? (see instructions)\	′es		
E	FIN of	college or university (see insti	ructions)	F Name of college or university (see instructions)			
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					. — —		
G	Were	expenses for undergra	duate	tuition? (see instructions)	′es		
Н	Amou	nt of qualified college tu	ıition	I Enter the lesse	r		
	expen	ses (see instructions)		.00 of line H or 10,0	.00		
		,					
		F: 1	NAI.	Lest name	(B o : 10 " C D (1) ()		
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stu	dent 2						
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stu	ls the		epende	ent on your NYS return? (see instructions)			
stu	ls the	student claimed as a de	epende	ent on your NYS return? (see instructions)			
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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 college tuition credit	5	.00
 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.		
6 Enter the amount from line 3	6	.00
7 Multiply line 6 by 4% (.04). This is your college tuition credit	7	.00
 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		

8 Mark an **X** in this box **only** if you elect to claim the **college tuition itemized deduction**

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.

the itemized deduction or credit, complete Worksheet 2 in the instructions for this form.

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.

