



New York State Department of Taxation and Finance

Tuition Deduction

IT-270

Last name	First name and initial	Your social security number
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- You may claim a deduction for tuition you paid for each dependent who was a full-time student at a college in New York State.
- You cannot claim a tuition deduction for yourself or for your spouse.
- Complete lines 1 through 9 below, and attach this form to your Form IT-201 or IT-203.

If you are claiming a tuition deduction for more than three dependents, attach additional Forms IT-270.	Dependent 1	Dependent 2	Dependent 3
First name of each dependent	1		
Name of each college attended in New York State	2		
Total amount of tuition paid (<i>do not include amounts for room and board, books, supplies, equipment, etc.</i>)	3		
Enter 50% of line 3	4		
Amount of Tuition Assistance Program (TAP) awards	5		
Subtract line 5 from line 4 (<i>if less than zero, enter "0"</i>)	6		
Maximum allowable deduction	7	1,000 00	1,000 00
Enter amount from line 6 or line 7, whichever is smaller	8		
Total tuition deduction (<i>add amounts on line 8; enter here and include on line 29 of Form IT-201 or Form IT-203</i>)	9		

Instructions

Attach this form to your Form IT-201 or IT-203.

If you are a New York State resident, part-year resident or nonresident, you can reduce your New York State income tax by deducting from income a part of the tuition expenses you paid to send your children or other dependents to a college or other institution of higher education located in New York State.

1988 is the last year for which you can claim a tuition deduction.

An institution of higher education is an educational organization that:

- maintains a regular faculty and curriculum;
- has a body of students in attendance;
- provides an educational program that awards an associate, baccalaureate or higher degree, or provides a program acceptable for full credit toward such a degree;
- is accredited by a nationally recognized accrediting agency or association listed by the United States Commissioner of Education;

- is legally authorized to provide and does provide a program of post-secondary education; and
- receives charitable contributions as defined by the Internal Revenue Code.

Institutions of higher education include colleges, universities, normal schools, technical schools, mechanical schools, and similar organizations, but do *not* include noneducational organizations, on-the-job training and correspondence schools.

The expenses paid for tuition are subtracted from your federal adjusted gross income in figuring your New York adjusted gross income. Even if you do not claim the itemized deduction, you can still claim the tuition deduction using Form IT-201 or Form IT-203. **(You cannot claim this deduction on Fast Form IT-100 or Form IT-200.)**

You can claim the tuition deduction only for the taxable year in which the expenses for tuition were paid.

(continued on back)

Instructions (continued)

For each dependent, you can deduct the smaller of these two amounts:

- a. One-half of the amount of tuition paid, less any Tuition Assistance Program (TAP) awards granted under Article 14 of the New York State Education Law, *or*
- b. \$1,000.

The tuition you paid for each dependent must be for *full-time attendance* at a college or other institution of higher education located *in New York State*.

The tuition deduction is allowed only for a part of the tuition expenses you paid. Tuition expenses do not include any amount that you paid for the cost of room and board, books, supplies and equipment.

In determining tuition paid, you must subtract from the tuition charge all or part of any scholarships, grants or other awards that were given contingent on your dependent's attending college. If the award was specifically designated as being solely for tuition, subtract the entire award. Otherwise, apply the award to room and board as well as tuition. In this case, you subtract a proportionate part of the award, based on the following formula:

$$\frac{\text{tuition charge}}{\text{total charge}} \times \text{award amount} = \text{award amount to be applied against tuition charge}$$

Example 1 — You paid \$6,000 for tuition during your taxable year, and your dependent received a \$200 TAP award. You can claim a \$1,000 tuition deduction on your New York State income tax return figured as follows:

Total tuition paid....	\$6,000
Less 50% of total tuition paid....	<u>–3,000</u>
Balance....	\$3,000
Less TAP award....	<u>–200</u>
Net tuition deduction....	<u>\$2,800</u>
Allowable tuition deduction....	\$1,000*

* The tuition deduction is limited to \$1,000 for each dependent in a taxable year.

Example 2 — You paid \$3,000 for tuition, and your dependent received a \$600 TAP award. You can claim a tuition deduction of \$900 figured as follows:

Total tuition paid....	\$3,000
Less 50% of total tuition paid....	<u>–1,500</u>
Balance....	\$1,500
Less TAP award....	<u>–600</u>
Net tuition deduction....	<u>\$ 900</u>
Allowable tuition deduction....	\$ 900

Example 3 — You paid \$1,000 for tuition, and your dependent received a \$600 TAP award. Your allowable tuition deduction is "0" figured as follows:

Total tuition paid....	\$1,000
Less 50% of total tuition paid....	<u>– 500</u>
Balance....	\$ 500
Less TAP award....	<u>–600</u>
Net tuition deduction....	<u>\$ 0</u>
Allowable tuition deduction....	\$ 0

Example 4 — College charges for your dependent during your tax year were \$3,000 for tuition and \$2,000 for room and board. Your dependent received a New York State regents scholarship of \$250, a scholarship of \$2,000 contingent on attending college, and a scholarship of \$1,000 not contingent on attending college. To find the award amount to be subtracted from the tuition charge, insert into the preceding formula a tuition charge of \$3,000, a total charge of \$5,000 (tuition plus \$2,000 for room and board), and an award amount of \$2,250 (\$250 regents scholarship plus \$2,000 contingent scholarship):

$$\frac{\$3,000}{\$5,000} \times \$2,250 = \$1,350$$

Then figure your tuition deduction as follows:

Tuition charge....	\$3,000
Less proportionate share of award money....	<u>–1,350</u>
Total tuition paid....	\$1,650
Less 50% of total tuition paid....	<u>– 825</u>
Net tuition deduction....	<u>\$ 825</u>
Allowable tuition deduction....	\$ 825

Telephone Assistance

For forms and publications, call toll free (from New York State only) 1 800 462-8100.
From areas outside New York State, call (518) 438-1073.

For information, call toll free (from New York State only) 1 800 CALL TAX (1 800 225-5829).
From areas outside New York State, call (518) 438-8581.

For refund information only, please wait until after April 17 to call toll free (from New York State only) 1 800 443-3200.
From areas outside New York State, call (518) 438-6777.

Telephone assistance is available from 8 a.m. to 5 p.m., Monday through Friday.

If you need to write, please address your letter to:
NYS Tax Department
Taxpayer Assistance Bureau
W. A. Harriman Campus
Albany, NY 12227