

## 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.

Υοι	ır name a	as shown on return (first name	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 spou	co's name and Social Socurity number	\r	
	-	-				;I.	
				other taxpayer's New York State tax return for this tax year?			
				the college tuition credit or the college tuition itemized de	eduction.		
•	lf <b>No</b> ,	, 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 ye	ar? 2 Yes No		
	-	<b>s,</b> continue with Part 1 b		,			
	• If <b>No, stop</b> ; 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-			
Dai							
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.)							
			СХРСПС	303. (If you are claiming expenses for more than three engines			
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E	EIN of	college or university (see insti	ructions)	F Name of college or university (see instructions)			
G	\Mere	evnences for undergra	duato	tuition? (see instructions)	∕es		
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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 <b>college tuition credit</b>	5	.00
• If you <b>did not itemize your deductions</b> 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% (0.04). This is your college tuition credit	7	.00
• If you <b>did not itemize your deductions</b> 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 <b>college tui 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 tax benefit from the itemized deduction or credit, complete <b>Worksheet 2</b> in the instructions for the instr	ed ve a greater	

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.

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

• 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.

