

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

Submit this form with Form IT-201

Your name as shown on return (first name first)							Your Social Security number				
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Spc	ouse's na	ame (first name first)						Spouse's Social Securit	v number		
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Not	e If you	u are married and filing	senarat	e New	York State returns, you m	ust also enter vour	snouse	is name and Social S	Security number		
	•	•	•		xpayer's New York State to	•					
	-	•			lege tuition credit or the c				NO		
•	lf No ,	, continue with question	1 Ž.								
	-	• •		nt retu	rn) a New York State resi	dent for all of this ta	x year	r? 2 Yes	No		
	 If Yes, continue with Part 1 below. If No, stop; you do not qualify for the college tuition credit. However, you may qualify for the 										
•					ege tuition credit. Howeve nore information, see the			N3			
- Day											
Гаі	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.)										
Elig	jible A	First name	MI		Last name		Suffix	B Social Security number	C Date of birth (mmddyyyy)		
_	dent										
	1										
D	Is the	student claimed as a d	epende	ent on	your NYS return? (see ins	tructions)	Үе	es No			
E	EIN of	college or university (see ins	tructions)	F	Name of college or university (s	see instructions)					
				J							
G	Were	expenses for undergra	aduate	tuition	? (see instructions)		Ye	es No L			
Н	Amou	nt of qualified college to	uition			I Enter the I	esser				
	expen	ises (see instructions)			.00.	of line H o	r 10,00	00	.00		
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IT-272

P	art 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.		
P	art 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 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.		
P	art 4 – College tuition itemized deduction election		
ite de	you itemized your deductions on your New York return, you may elect to claim the college tuition emized deduction instead of the college tuition credit. To calculate your college tuition itemized eduction, complete Worksheet 1 in the instructions for this form. To determine if you will receive a greater to 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.

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.

