

## 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.

You	ı <b>r</b> naı	me as shown on return (first name	first)		Your Social Security number		
Spe	ouse'	's name (first name first)			Spouse's Social Security number		
Not	te: If	f you are married and filing	senarat	te New York State returns, you must also enter your spouse	e's name and Social Security number		
				other taxpayer's New York State tax return for this tax year?			
	-	•		• •			
		<b>No,</b> continue with question		the college tuition credit or the college tuition itemized ded	uction.		
		•					
				int return) a <b>New York State resident for all of this tax yea</b> i	? <b>2</b> Yes No L		
	If <b>Yes</b> , continue with Part 1 below.						
•				ne college tuition credit. However, you may qualify for the			
		college tuition itemized de	duction	n. For more information, see the instructions for Form IT-20	03.		
Pa	rt 1	- In the spaces provided	below,	complete A through I for up to three eligible students for w	hom you paid		
		qualified college tuition	expens	ses. (If you are claiming expenses for more than three eligible st	udents, see instructions.)		
EII.	gible	A First name	ı MI ı	Last name Lastiname	B Social Security number C Date of birth (mmddyyyy)		
	dent		+ ***	Edot Harris Currix	B Godal Geculty Humber C Bate of Bird (Immodyyyy)		
	ueni 1						
	•						
D	ls t	the student claimed as a d	epende	ent on your NYS return? (see instructions) Ye	es No		
E	_			F Name of college or university (see instructions)			
-	EII	N of college or university (see inst	ructions)	r ivaline of college of university (see instructions)			
G	We	ere expenses for <b>undergra</b>	duate	tuition? (see instructions)	es No		
Н	Am	nount of qualified college to	uition	I Enter the lesser			
		penses (see instructions)		.00 of line H or 10,00	00		
_				·			
			N 4 I	Last name	Do the transfer of		
	gible		H MI	Last name Suffix	B Social Security number C Date of birth (mmddyyyy)		
stu	dent		MI	Last name Suffix	B Social Security number C Date of birth (mmddyyyy)		
stu			MI	Last name Suffix	B Social Security number C Date of birth (mmddyyyy)		
stu	dent 2						
stu	dent 2 Is t	the student claimed as a de	epende	ent on your NYS return? (see instructions)			
stu	dent 2 Is t		epende				
stu	dent 2 Is t	the student claimed as a de	epende	ent on your NYS return? (see instructions)			
stu D E	ls t	the student claimed as a do	epende	ent on your NYS return? (see instructions)Ye    F   Name of college or university (see instructions)	es No		
b Stu	ls t	the student claimed as a do	epende	ent on your NYS return? (see instructions)	es No		
D E	ls t	the student claimed as a do	epende	ent on your NYS return? (see instructions)Ye    F   Name of college or university (see instructions)	es No		
D E	Is t	the student claimed as a de N of college or university (see institute) ere expenses for <b>undergra</b>	epende ructions)	ent on your NYS return? (see instructions) Ye    F   Name of college or university (see instructions)     tuition? (see instructions)   Ye	es No		
D E G	Is t	the student claimed as a don't not college or university (see institute of college to the colleg	epende ructions)	ent on your NYS return? (see instructions) Ye  F Name of college or university (see instructions)  tuition? (see instructions) Ye  I Enter the lesser of line H or 10,00	es No O		
D E G H	Is to Elli	the student claimed as a done of college or university (see instance) are expenses for undergramount of qualified college to penses (see instructions)	epende ructions)	ent on your NYS return? (see instructions)	es No		
D E G H	ls t  Ell  We  Am  exp  gible  dent	the student claimed as a done of college or university (see instance) are expenses for undergramount of qualified college to penses (see instructions)	epende ructions)	ent on your NYS return? (see instructions) Ye  F Name of college or university (see instructions)  tuition? (see instructions) Ye  I Enter the lesser of line H or 10,00	es No O		
D E G H	Is to Elli	the student claimed as a done of college or university (see instance) are expenses for undergramount of qualified college to penses (see instructions)	epende ructions)	ent on your NYS return? (see instructions) Ye  F Name of college or university (see instructions)  tuition? (see instructions) Ye  I Enter the lesser of line H or 10,00	es No O		
D E G H	ls t	the student claimed as a denoted the student claimed as a denoted the student claimed as a denoted the student of qualified college to penses (see instructions)	epende ructions)  Iduate uition	ent on your NYS return? (see instructions)	es No		
D E G H Eligstu	Is t	the student claimed as a denoted	epende ructions)  aduate uition	ent on your NYS return? (see instructions)	es No		
D E G H	Is t	the student claimed as a denoted the student claimed as a denoted the student claimed as a denoted the student of qualified college to penses (see instructions)	epende ructions)  aduate uition	ent on your NYS return? (see instructions)	es No		
D E G H Eligstu	Is t	the student claimed as a denoted	epende ructions)  aduate uition	ent on your NYS return? (see instructions)	es No		
D E G H Eliq	ls t	the student claimed as a denoted the student claimed as a denoted the expenses for undergramment of qualified college to penses (see instructions)  A First name the student claimed as a denoted to the student claimed to the student claimed as a denoted to the student claimed	epende ructions)  Iduate uition  MI epende ructions)	ent on your NYS return? (see instructions)	es No		
D E G H Eliq	ls t	the student claimed as a denoted the student claimed as a denoted the expenses for undergramment of qualified college to penses (see instructions)  A First name the student claimed as a denoted to the student claimed to the student claimed as a denoted to the student claimed	epende ructions)  Iduate uition  MI epende ructions)	ent on your NYS return? (see instructions)	es No		
D E G H Eligible	ls t  We Am exp Bible Is t  We	the student claimed as a denoted the student claimed as a denoted the expenses for undergramount of qualified college to penses (see instructions)  A First name the student claimed as a denoted the student claimed as a denote	epende ructions)  Iduate uition  Pepende ructions)	ent on your NYS return? (see instructions)	es No		
D E G H Eligible	ls t  Ell  We Am exp gible ddent 3  Is t  Ell  We Am han	the student claimed as a dependence of undergramount of qualified college to penses (see instructions)  A First name the student claimed as a dependence of undergramount of college or university (see instructions) and the student claimed as a dependence of undergramount of qualified college to the student of qualified college to the student of qualified college to the student claimed as a dependence of undergramount of qualified college to the student claimed as a dependence of the student claimed as a dependence o	epende ructions)  aduate uition  MI  epende ructions)  aduate uition	ent on your NYS return? (see instructions)	es No		
D E Eligstu D E G H	ls t  Eil  We Am exp ible dent  We Am exp ible dent  We Am exp	the student claimed as a denoted the student claimed as a denoted the expenses for undergramment of qualified college to penses (see instructions)  A First name the student claimed as a denoted the student claimed as a denote	epende ructions)  duate uition  epende ructions)  duate uition	ent on your NYS return? (see instructions)	es No		
D E Eligstu D E G H	ls t  Eil  We Am exp  Bit  We Am exp  We Tota	the student claimed as a dependence of the student claimed as a dependence of the student claimed college to the student claimed as a dependence of the student claimed as a d	epende ructions)  duate uition  epende ructions)  duate uition  xpense	ent on your NYS return? (see instructions)	es No		

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% (0.04). 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 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		8

- 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.
- 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.