



**Claim for College Tuition
Credit or Itemized Deduction**
Full-year New York State residents only

Submit your completed Form IT-272 with Form IT-201. See Form IT-272-1, *Instructions for Form IT-272*.

Your name as shown on return (first name first)	Your social security number
Spouse's name (first name first)	Spouse's social security number

Note: If you are married and filing separate New York State returns, you must also enter your spouse's name and social security number.

- 1 Are you claimed as a dependent on another taxpayer's New York State tax return for this tax year? **1** Yes No
- If **Yes, stop**; you do not qualify for the college tuition credit or the college tuition itemized deduction.
 - If **No**, continue with question 2.
- 2 Were you (and your spouse if filing a joint return) a **New York State resident for all of this tax year**? **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 college tuition itemized deduction. For more information, see the instructions for Form IT-203.

Part 1 – In the spaces provided below, complete lines A through H 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.)

	1 – Student 1	2 – Student 2	3 – Student 3
A Eligible student's name			
B Eligible student's social security number (SSN)			
C Is the student claimed as a dependent on your NYS return? (see instructions)	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
D EIN of college or university (see instr.)			
E Name of college or university (see instr.)...			
F Were expenses for undergraduate tuition? (see instructions)	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
G Amount of qualified college tuition expenses (see instructions)00	.00	.00
H Enter the lesser of line G or 10,00000	.00	.00

3 Total qualified college tuition expenses (Add **line H**, columns 1, 2, and 3; include amounts from any additional sheets. Complete Part 2 or Part 3 on the back.) **3** .00



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**

5 Enter the lesser of line 3 or line 4. This is your **college tuition credit** **5**

- If you **did not itemize your deductions** on your federal return, enter the line 5 amount on Form IT-201, line 68.
- If you **itemized your deductions** on your federal 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**

7 Multiply **line 6** by 4% (.04). This is your **college tuition credit** **7**

- If you **did not itemize your deductions** on your federal return, enter the line 7 amount on Form IT-201, line 68.
- If you **itemized your deductions** on your federal return, continue with Part 4.

Part 4 – College tuition itemized deduction election

If you itemized your deductions on your federal 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 the itemized deduction or credit, complete **Worksheet 2** 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 your itemized deduction schedule. **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.

