

Department of Taxation and Finance

IT-272

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

Submi	t your completed Form IT-	<b>272</b> wi	th Fo	rm IT-201. See Form IT-272-I	, Instructions for	Form	IT-272.				
Your na	me as shown on return (first name to	first)					Your so	cial security num	ber		
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											
<ul> <li>If Yes, stop; you do not qualify for the college tuition credit or the college tuition itemized deduction.</li> <li>If No, continue with question 2.</li> </ul>											
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											
<ul> <li>If Yes, continue with Part 1 below.</li> </ul>											
<ul> <li>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.</li> </ul>											
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.)											
Eligible	A First name	MI		Last name		Suffix	<b>B</b> Social	security number	C Date of birth (mmddyyyy)		
student								-			
1											
D Is	_ the student claimed as a de	nendei	nt on	your NYS return? (see instruct	tions)	Ye	, c	No 🗌			
l							.5				
EE	N of college or university (see instru	ictions)	F	Name of college or university (see in	nstructions)						
0 10/		4. 4	:4:	2 ( ) ( )		\/-	. 🖂	NI-			
	·		uition	? (see instructions)			s	No L			
	nount of qualified college tui			.00	I Enter the le				.00		
ex	penses (see instructions)	L		.00	of line H or	10,00	)0 ∟		.00		
Eligible		MI		Last name		Suffix	<b>B</b> Social	security number	C Date of birth (mmddyyyy)		
student	t										
2											
<b>D</b> Is	the student claimed as a de	pende	nt on	your NYS return? (see instruct	tions)	Ye	es 🗌	No 🗌			
E EI	N of college or university (see instru	ıctions)	F	Name of college or university (see in	nstructions)						
					,						
G W	ere expenses for undergrad	duate t	uition	? (see instructions)		Ye	s 🔲	No			
H An	nount of qualified college tui	ition [		· ·	I Enter the le	esser					
	penses (see instructions)			.00	of line H or		00		.00		
		ı MI ı		Last name					C Date of birth (mmddyyyy)		
Eligible		IVII		Last name		Sullix	<b>D</b> Social	security number	Date of birth (mmddyyyy)		
3	•										
<b>D</b> Is	D Is the student claimed as a dependent on your NYS return? (see instructions)										
E EIN of college or university (see instructions)  F Name of college or university (see instructions)											
G Were expenses for undergraduate tuition? (see instructions)											
H An	nount of qualified college tui	ition [			I Enter the le	esser					
	penses (see instructions)			.00	of line H or		00 L		.00		
	,		0 /4-4-	I the line I empounts for all all all all							
3 Tota	al qualified college tuition ex			I the <b>line I</b> amounts for all eligible	e students, includin	y amo	unts trom	2	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	200.00
5 Enter the lesser of line 3 or line 4. This is your college tuition credit	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% (.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		

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.

the itemized deduction or credit, complete Worksheet 2 in the instructions for this form.

**Important:** If you are claiming the college tuition credit or the college tuition itemized deduction, you **must submit** Form IT-272 with your return.

