



Claim for College Tuition Credit or Itemized Deduction

Full-year New York State residents only

Attach your completed Form IT-272 to Form IT-150 or Form IT-201. See Form IT-272-I, *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.

IT-150 filers: Complete Part 1, and Part 2 or Part 3; do not complete Part 4.

IT-201 filers: Complete Part 1, Part 2 or Part 3, and Part 4 (if applicable).

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)			
H Enter the lesser of line G or 10,000			

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.** .



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. 2 0 0 . 0 0

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-150, line 43 or 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-150, line 43 or 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 Form IT-201, *New York State itemized deduction worksheet*, line o. **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 attach** Form IT-272 to your return.

