



Department of the Treasury
Internal Revenue Service

Notice 1273
Catalog Number 31841B

www.irs.gov

**Issue one copy of this notice
with each copy Publication 970**

Notice 1273
(March 2001)

**CORRECTION to Publication 970,
Tax Benefits for Higher Education**

**Correction should be made to
Publication 970 on page 14.**

Who Can Claim the Deduction?

- On page 14 of Publication 970, at the bottom of the first column, the wording of the first requirement is incorrect. The bullet should read, "If you are ***married***, you are filing a joint return."