



Department of the Treasury  
Internal Revenue Service

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

**Notice 1273**  
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**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."