New York State Department of Taxation and Finance

1990

Minimum Income Tax

New York State • City of New York

IT-220

Name(s) as shown on return	Your social security number	Employer identification no. *(estate or trust only)*

Married persons filing separate New York State returns **must** file separate Forms IT-220. Attach to Form IT-201, IT-203 or IT-205.

If you file (check only **one** box):

☐ Form IT-201, Resident — Complete Column B below.
☐ Form IT-203, Nonresident and Part-Year Resident — Complete Columns A and B below.
☐ Form IT-205, Estate or Trust (Resident or Nonresident) and Part-Year Resident Trust — Complete Columns A and B below.

Enter tax preference items from federal Form 6251 or from federal Form 8656 *(attach copy)*, **even if you do not have to file federal Form 6251 or Form 8656.**		**Column A Total Amount**	**Column B New York Amount**
1 Appreciated property charitable deduction	1		
2 Tax-exempt interest from private activity bonds issued after August 7, 1986	2		
3 Depletion	3		
4 Accelerated depreciation of real property placed in service before 1987	4		
5 Accelerated depreciation of leased personal property placed in service before 1987	5		
6 Amortization of certified pollution control facilities placed in service before 1987	6		
7 Intangible drilling costs	7		
8 Total federal tax preference items *(add lines 1 through 7)*	8		
9 New York addition for restoration of net operating loss deduction *(see instructions)*	9		
10 Total *(add lines 8 and 9)*	10		

New York Subtractions		**Column A**	**Column B**
11 Portion of lines 4 and 5 relating to accelerated cost recovery deduction *(see instructions)*	11		
12 Portion of tax preference items relating to an S corporation *(see instructions)*	12		
13 Itemized deduction adjustment *(see instructions)*	13		
14 Tax-exempt interest from private activity bonds issued after August 7, 1986, entered on line 2	14		
15 Depletion entered on line 3	15		

16 Total New York subtractions *(add lines 11 through 15)*	16		
17 Total New York tax preference items *(subtract line 16 from line 10)*	17		
18 Specific deduction *(see instructions)*	18		
19 Subtract line 18 from line 17	19		
20 New York State personal income tax after credits *(see instructions)*	20		
21 Subtract line 20 from line 19 *(if line 20 is more than line 19, enter "0")*	21		
22 Available net operating loss carryover *(see instructions)*	22		
23 Minimum taxable income *(subtract line 22 from line 21)*	23		
24 New York State minimum income tax due (enter 6% of line 23 here and on Form IT-201-ATT, line 11; on Form IT-203-ATT, line 11; or on Form IT-205, front page, line 11)	24		
25 City of New York resident minimum income tax (enter 2½% of line 23 here and on Form IT-201-ATT, line 17; on Form IT-203-ATT, line 17; or on Form IT-205, front page, line 16)	25		