New York State Department of Taxation and Finance

Minimum Income Tax

New York State ● City of New York

IT-220

Name(s) as shown on return	Your social security number	Employer identification number *(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 only **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 1041, Schedule I *(attach copy),* **even if you do not have to file federal Form 6251 or Form 1041.**		**Column A Total Amount**	**Column B New York Amount**
1 Charitable contributions	1		
2 Tax-exempt interest from private activity bonds issued after August 7, 1986	2		
3 Depletion	3		
4 Depreciation (pre-1987)	4		
5 Intangible drilling costs	5		
6 Total federal tax preference items *(add lines 1 through 5)*	6		
7 New York addition for restoration of net operating loss deduction *(see instructions)*	7		
8 Total *(add lines 6 and 7)*	8		

New York Subtractions		**Column A**	**Column B**
9 Portion of line 4 relating to accelerated cost recovery deduction *(see instructions)*	9		
10 Portion of tax preference items relating to an S corporation *(see instructions)*	10		
11 Itemized deduction adjustment *(see instructions)*	11		
12 Tax-exempt interest from private activity bonds issued after August 7, 1986, entered on line 2	12		
13 Depletion entered on line 3	13		

14 Total New York subtractions *(add lines 9 through 13)*	14	
15 Total New York tax preference items *(subtract line 14 from line 8)*	15	
16 Specific deduction *(see instructions)*	16	
17 Subtract line 16 from line 15, Column B	17	
18 New York State personal income tax after credits *(see instructions)*	18	
19 Subtract line 18 from line 17 *(if line 18 is more than line 17, enter "0")*	19	
20 Available net operating loss carryover *(see instructions)*	20	
21 Minimum taxable income *(subtract line 20 from line 19)*	21	
22 **New York State minimum income tax** due (enter 6% (.06) of line 21 here and on Form IT-201-ATT, line 29; on Form IT-203-ATT, line 29; or on Form IT-205, line 13) *(see instructions)*	▶ 22	, .
23 **City of New York resident minimum income tax** (enter 2.85% (.0285) of line 21 here and on Form IT-201-ATT, line 36; on Form IT-203-ATT, line 40; or on Form IT-205, line 20) *(see instructions)*	▶ 23	, .