



Minimum Income Tax

New York State • City of New York

Name(s) as shown on return	Your social security number	Employer identification number <i>(estate or trust only)</i>
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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 <i>(attach copy)</i> , even if you do not have to file federal Form 6251 or Form 1041.		Column A total amount	Column B New York amount
1	Tax-exempt interest from private activity bonds issued after August 7, 1986	1	
2	Depletion	2	
3	Depreciation (pre-1987)	3	
4	Intangible drilling costs	4	
5	Section 1202 exclusion	5	
6	Total federal tax preference items <i>(add lines 1 through 5)</i>	6	
7	New York addition for restoration of net operating loss deduction <i>(see instructions)</i>	7	
8	Total <i>(add lines 6 and 7)</i>	8	
New York subtractions		Column A	Column B
9	Portion of line 3 relating to accelerated cost recovery deduction <i>(see instructions)</i>		
10	Portion of tax preference items relating to an S corporation <i>(see instructions)</i>		
11	Itemized deduction adjustment <i>(see instructions)</i>		
12	Tax-exempt interest from private activity bonds issued after August 7, 1986, entered on line 1 ..		
13	Depletion entered on line 2		
14	Total New York subtractions <i>(add lines 9 through 13)</i>	14	
15	Total New York tax preference items <i>(subtract line 14 from line 8)</i>	15	
16	Specific deduction <i>(see instructions)</i>		16
17	Subtract line 16 from line 15, Column B		17
18	New York State personal income tax after credits <i>(see instructions)</i>		18
19	Subtract line 18 from line 17 <i>(if line 18 is more than line 17, enter "0")</i>		19
20	Available net operating loss carryover <i>(see instructions)</i>		20
21	Minimum taxable income <i>(subtract line 20 from line 19)</i>		21
22	New York State minimum income tax due <i>(enter 6% (.06) of line 21 here and on Form IT-201-ATT, Part II, line 31; on Form IT-203-ATT, Part II, line 32; or on Form IT-205, line 13; see instructions)</i>	22	.
23	City of New York resident minimum income tax <i>(enter 2.85% (.0285) of line 21 here and on Form IT-201-ATT, Part III, line 34; on Form IT-203-ATT, Part III, line 39; or on Form IT-205, line 25; see instructions)</i>	23	.

