



# Minimum Income Tax

New York State • New York City

# 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.**

- Form you are filing: (mark an X in 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, if filed), even if you do not have to file federal Form 6251 or Form 1041.	Column A Total amount	Column B New York amount
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	Dollars	Cents	Dollars	Cents
1 Interest from specified private activity bonds exempt from federal tax .....	1.	.	1.	.
2 Depletion .....	2.	.	2.	.
3 Depreciation (pre-1987).....	3.	.	3.	.
4 Intangible drilling costs .....	4.	.	4.	.
5 Qualified small business stock (excluded under section 1202).....	5.	.	5.	.
6 Total federal tax preference items (add lines 1 through 5) ....	6.	.	6.	.
7 New York addition for restoration of net operating loss deduction (see instructions) .....	7.	.	7.	.
8 Total (add lines 6 and 7) .....	8.	.	8.	.

**New York subtractions**

9 Portion of line 3 relating to accelerated cost recovery deduction (see instructions) .....	9.	.	9.	.
10 Portion of tax preference items relating to an S corporation (see instructions) .....	10.	.	10.	.
11 Itemized deduction adjustment (see instructions) .....	11.	.	11.	.
12 Interest from specified private activity bonds exempt from federal tax entered on line 1 .....	12.	.	12.	.
13 Depletion entered on line 2.....	13.	.	13.	.
14 Total New York subtractions (add lines 9 through 13) .....	14.	.	14.	.
15 Total NY tax preference items (subtract line 14 from line 8) .....	15.	.	15.	.
16 Specific deduction (see instructions) .....	16.	.	16.	.
17 Subtract line 16 from line 15, Column B .....	17.	.	17.	.
18 New York State personal income tax after credits (see instructions) .....	18.	.	18.	.
19 Subtract line 18 from line 17 (if line 18 is more than line 17, leave blank) .....	19.	.	19.	.
20 Available net operating loss carryover (see instructions) .....	20.	.	20.	.
21 Minimum taxable income (subtract line 20 from line 19; see instructions) .....	21.	.	21.	.

22 **New York State minimum income tax due** (enter 6% (.06) of line 21 here and on Form IT-201-ATT, line 29; or Form IT-203-ATT, line 28; or on Form IT-205, line 13; see instructions) .....

22.  .

23 **New York City resident minimum income tax** (enter 2.85% (.0285) of line 21 here and on Form IT-201-ATT, line 31; or Form IT-203, line 52; or on Form IT-205, line 24; see instructions) .....

23.  .

