



# 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)
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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.**

- 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.			.	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.			.	23.	

Please file this original scannable form with your return.

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