



# 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.

**Submit with 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 (submit 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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	Whole dollars only	Whole dollars only
<b>1</b> Interest from specified private activity bonds exempt from federal tax .....	<b>1</b> .00	<b>1</b> .00
<b>2</b> Depletion .....	<b>2</b> .00	<b>2</b> .00
<b>3</b> Depreciation (pre-1987) .....	<b>3</b> .00	<b>3</b> .00
<b>4</b> Intangible drilling costs .....	<b>4</b> .00	<b>4</b> .00
<b>5</b> Qualified small business stock (excluded under section 1202) .....	<b>5</b> .00	<b>5</b> .00
<b>6</b> Total federal tax preference items (add lines 1 through 5) ....	<b>6</b> .00	<b>6</b> .00
<b>7</b> New York addition for restoration of net operating loss deduction (see instructions) .....	<b>7</b> .00	<b>7</b> .00
<b>8</b> Total (add lines 6 and 7) .....	<b>8</b> .00	<b>8</b> .00

**New York subtractions**

<b>9</b> Portion of line 3 relating to accelerated cost recovery deduction (see instructions) .....	<b>9</b> .00	<b>9</b> .00
<b>10</b> Portion of tax preference items relating to an S corporation (see instructions) .....	<b>10</b> .00	<b>10</b> .00
<b>11</b> Itemized deduction adjustment (see instructions) .....	<b>11</b> .00	<b>11</b> .00
<b>12</b> Interest from specified private activity bonds exempt from federal tax entered on line 1 .....	<b>12</b> .00	<b>12</b> .00
<b>13</b> Depletion entered on line 2 .....	<b>13</b> .00	<b>13</b> .00
<b>14</b> Total New York subtractions (add lines 9 through 13) .....	<b>14</b> .00	<b>14</b> .00
<b>15</b> Total NY tax preference items (subtract line 14 from line 8) .....	<b>15</b> .00	<b>15</b> .00
<b>16</b> Specific deduction (see instructions) .....	<b>16</b> .00	<b>16</b> .00
<b>17</b> Subtract line 16 from line 15, Column B .....	<b>17</b> .00	<b>17</b> .00
<b>18</b> New York State personal income tax after credits (see instructions) .....	<b>18</b> .00	<b>18</b> .00
<b>19</b> Subtract line 18 from line 17 (if line 18 is more than line 17, leave blank) .....	<b>19</b> .00	<b>19</b> .00
<b>20</b> Available net operating loss carryover (see instructions) .....	<b>20</b> .00	<b>20</b> .00
<b>21</b> Minimum taxable income (subtract line 20 from line 19; see instructions) .....	<b>21</b> .00	<b>21</b> .00

**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) .....

	<b>22</b> .00
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**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) .....

	<b>23</b> .00
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