



# 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.



							Column A Total Amount	Column B New York Amount	
<b>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.</b>									
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								
<b>New York Subtractions</b>		<b>Column A</b>	<b>Column B</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 <b>New York State minimum income tax due</b> (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							.00	
23 <b>City of New York resident minimum income tax</b> (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 25; see instructions) .....	23							.00	

