



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: **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

	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	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	9.		.	9.		.
10 Portion of tax preference items relating to an S corporation	10.		.	10.		.
11 Itemized deduction adjustment	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	16.		.	16.		.
17 Subtract line 16 from line 15, Column B	17.		.	17.		.
18 New York State personal income tax after credits	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	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)

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)

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