



**Minimum Income Tax**

New York State • City of New York

Name(s) as shown on return	Your social security number	Employer identification no. (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.

If you file (check only **one** box):

- Form IT-201, Resident — Complete 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 8656 (attach copy), even if you do not have to file federal Form 6251 or Form 8656.		Column A Total Amount	Column B New York Amount
1 Appreciated property charitable deduction . . . . .	1		
2 Tax-exempt interest from private activity bonds issued after August 7, 1986 . . . . .	2		
3 Depletion . . . . .	3		
4 Accelerated depreciation of real property placed in service before 1987 . . . . .	4		
5 Accelerated depreciation of leased personal property placed in service before 1987 . . . . .	5		
6 Amortization of certified pollution control facilities placed in service before 1987 . . . . .	6		
7 Intangible drilling costs . . . . .	7		
8 Total federal tax preference items (add lines 1 through 7) . . . . .	8		
9 New York addition for restoration of net operating loss deduction (see instructions) . . . . .	9		
10 Total (add lines 8 and 9) . . . . .	10		
<b>New York Subtractions</b>		<b>Column A</b>	<b>Column B</b>
11 Portion of lines 4 and 5 relating to accelerated cost recovery deduction (see instructions) . . . . .	11		
12 Portion of tax preference items relating to an S corporation (see instructions) . . . . .	12		
13 Itemized deduction adjustment (see instructions) . . . . .	13		
14 Tax-exempt interest from private activity bonds issued after August 7, 1986, entered on line 2 . . . . .	14		
15 Depletion entered on line 3 . . . . .	15		
16 Total New York subtractions (add lines 11 through 15) . . . . .	16		
17 Total New York tax preference items (subtract line 16 from line 10) . . . . .	17		
18 Specific deduction (see instructions) . . . . .			18
19 Subtract line 18 from line 17 . . . . .			19
20 New York State personal income tax after credits (see instructions) . . . . .			20
21 Subtract line 20 from line 19 (if line 20 is more than line 19, enter "0") . . . . .			21
22 Available net operating loss carryover (see instructions) . . . . .			22
23 Minimum taxable income (subtract line 22 from line 21) . . . . .			23
24 New York State minimum income tax due (enter 6% of line 23 here and on Form IT-201-ATT, line 11; on Form IT-203-ATT, line 11; or on Form IT-205, front page, line 12) . . . . .			24
25 City of New York resident minimum income tax (enter 2.85% of line 23 here and on Form IT-201-ATT, line 18; on Form IT-203-ATT, line 18; or on Form IT-205, front page, line 17) . . . . .			25