



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 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 H (attach copy), even if you do not have to file federal Form 6251 or Form 1041.		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 Intangible drilling costs	6		
7 Total federal tax preference items (add lines 1 through 6)	7		
8 New York addition for restoration of net operating loss deduction (see instructions)	8		
9 Total (add lines 7 and 8)	9		
New York Subtractions		Column A	Column B
10 Portion of lines 4 and 5 relating to accelerated cost recovery deduction (see instructions)	10		
11 Portion of tax preference items relating to an S corporation (see instructions)	11		
12 Itemized deduction adjustment (see instructions)	12		
13 Tax-exempt interest from private activity bonds issued after August 7, 1986, entered on line 2	13		
14 Depletion entered on line 3	14		
15 Total New York subtractions (add lines 10 through 14)	15		
16 Total New York tax preference items (subtract line 15 from line 9)	16		
17 Specific deduction (see instructions)			17
18 Subtract line 17 from line 16, Column B			18
19 New York State personal income tax after credits (see instructions)			19
20 Subtract line 19 from line 18 (if line 19 is more than line 18, enter "0")			20
21 Available net operating loss carryover (see instructions)			21
22 Minimum taxable income (subtract line 21 from line 20)			22
23 New York State minimum income tax due (enter 6% (.06) of line 22 here and on Form IT-201-ATT, line 11; on Form IT-203-ATT, line 11; or on Form IT-205, front page, line 13)			23
24 City of New York resident minimum income tax (enter 2.85% (.0285) of line 22 here and on Form IT-201-ATT, line 18; on Form IT-203-ATT, line 18; or on Form IT-205, front page, line 20)			24