



# 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, line 15)		24	
25 City of New York resident minimum income tax (enter 2½% of line 23 here and on Form IT-201-ATT, line 17; on Form IT-203-ATT, line 17; or on Form IT-205, line 20)		25	