



# Claim for Credit for Purchase of an Automated External Defibrillator

Tax Law – Article 22, Section 606(s)

Submit this form with Form IT-201, IT-203, IT-204, or IT-205.

|                            |                                  |                                 |
|----------------------------|----------------------------------|---------------------------------|
| Name(s) as shown on return | Type of business (if applicable) | Identification number on return |
|----------------------------|----------------------------------|---------------------------------|

Complete this form if you are claiming a credit for the purchase of an automated external defibrillator.

## Schedule A – Individuals, including sole proprietors, partnerships, and estates or trusts

Use a separate line for each defibrillator purchased. If you need more lines, submit additional Form(s) IT-250 and enter the total from all additional forms on line 1 (see instructions).

| A<br>Defibrillator name/model number | B<br>Date purchased<br>(mmdyyyy) | C<br>Cost | D<br>Maximum credit | E<br>Credit (enter the lesser<br>of column C or column D) |
|--------------------------------------|----------------------------------|-----------|---------------------|---|
|                                      |                                  | .00       | 500                 | .00   |
|                                      |                                  | .00       | 500                 | .00   |
|                                      |                                  | .00       | 500                 | .00   |
|                                      |                                  | .00       | 500                 | .00   |
|                                      |                                  | .00       | 500                 | .00   |

- 1 Total column E amounts from additional Form(s) IT-250, if any ..... **1**
- 2 Total credit (add column E amounts, including any amount on line 1) ..... **2**

**Fiduciaries:** Include the line 2 amount on the *Total* line of Schedule D, column C.

**All others:** Enter the line 2 amount on Schedule E, line 7.

## Schedule B – Partnership, S corporation, and estate or trust information (see instructions)

If you were a partner in a partnership, a shareholder of a New York S corporation, or a beneficiary of an estate or trust and received a share of the credit for the purchase of an automated external defibrillator from that entity, complete the following information for each partnership, S corporation, or estate or trust. For *Type* enter **P** for partnership, **S** for S corporation, or **ET** for estate or trust.

| Name | Type | Employer identification number |
|------|------|--------------------------------|
|      |      |                                |
|      |      |                                |
|      |      |                                |
|      |      |                                |



**Schedule C – Partner’s, shareholder’s, or beneficiary’s share of credit** (see instructions)

|                                  |          |  |          |     |
|----------------------------------|----------|--|----------|-----|
| <b>Partner</b>                   | <b>3</b> | Enter your share of the credit from your partnership .....                                     | <b>3</b> | .00 |
| <b>S corporation shareholder</b> | <b>4</b> | Enter your share of the credit from your S corporation .....                                   | <b>4</b> | .00 |
| <b>Beneficiary</b>               | <b>5</b> | Enter your share of the credit from the fiduciary’s<br>Form IT-250, Schedule D, column C ..... | <b>5</b> | .00 |
|                                  | <b>6</b> | <b>Total</b> (add lines 3, 4, and 5) .....   | <b>6</b> | .00 |

**Fiduciaries:** Include the line 6 amount on the *Total* line of Schedule D, column C.

**All others:** Enter the line 6 amount on Schedule E, line 8.

**Schedule D – Beneficiary’s and fiduciary’s share of credit** (see instructions)

| <b>A</b><br>Beneficiary’s name (same as on<br>Form IT-205, Schedule C)  | <b>B</b><br>Identifying number | <b>C</b><br>Share of automated external<br>defibrillator credit |
|---|--------------------------------|---|
| <b>Total</b> (fiduciaries, enter the amount from Schedule A, line 2, <b>plus</b> the amount<br>from Schedule C, line 6) |                                | .00   |
|   |                                | .00   |
|   |                                | .00   |
| Fiduciary   |                                | .00   |

**Schedule E – Computation of credit** (see instructions)

|  |           |  |           |     |
|--|-----------|--|-----------|-----|
| <b>Individuals and partnerships</b>                                | <b>7</b>  | Enter the amount from Schedule A, line 2 .....                         | <b>7</b>  | .00 |
| <b>Partners, S corporation<br/>shareholders, and beneficiaries</b> | <b>8</b>  | Enter the amount from Schedule C, line 6 .....                         | <b>8</b>  | .00 |
| <b>Fiduciaries</b>   | <b>9</b>  | Enter the amount from Schedule D, <i>Fiduciary</i> line, column C .... | <b>9</b>  | .00 |
|  | <b>10</b> | <b>Total credit</b> (add lines 7, 8, and 9) .....                      | <b>10</b> | .00 |

**Schedule F – Computation of credit used**

|   |           |     |
|---|-----------|-----|
| <b>11</b> Tax due before credits (see instructions) .....   | <b>11</b> | .00 |
| <b>12</b> Credits applied against the tax before this credit (see instructions) .....                           | <b>12</b> | .00 |
| <b>13</b> Net tax (subtract line 12 from line 11) .....   | <b>13</b> | .00 |
| <b>14</b> Credit used for the current tax year (enter the lesser of line 10 or line 13; see instructions) ..... | <b>14</b> | .00 |

