



Claim for Credit for Purchase of an Automated External Defibrillator Personal Income Tax

IT-250

Name(s) as shown on return	Type of business (if applicable)	Identification number on return <div style="border: 1px solid black; height: 20px; width: 100%;"></div>
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Complete this form if you are claiming a credit for the purchase of an automated external defibrillator.

Attach this form to Form IT-201, IT-203, IT-204, or IT-205.

Schedule A — Individuals, including sole proprietorships, partnerships, and estates or trusts

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

A Name/Model number	B Date purchased	C Cost	D Maximum credit	E Credit (enter the lesser of column C or column D)
			\$500	
			\$500	
			\$500	
			\$500	
			\$500	
1 Total column E amounts from additional Form(s) IT-250, if any				
2 Total credit (add column E amounts)				

Transfer totals as follows: Fiduciaries — include the line 2 amount in the total line of Schedule D, column C, on the back.
All others — enter the line 2 amount on Schedule E, line 7 on the back.

Schedule B — Partnership, S corporation, and estate or trust information

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. You must also complete Schedule C, or Schedule D, whichever applies.

Name	Type*	Employer identification number

* Enter **P** for partnership, **S** for an S corporation, or **ET** for an estate or trust

Schedule C — Partner's, shareholder's, or beneficiary's share of credit

Partner			
3 Enter your share of the credit from your partnership (see instructions)	3.		
S corporation shareholder			
4 Enter your share of the credit from your S corporation (see instructions)	4.		
Beneficiary			
5 Enter your share of the credit from the fiduciary's Form IT-250, Schedule D, column C	5.		
6 Total (add lines 3, 4, and 5)	6.		

Transfer total as follows: **Fiduciaries** — include the line 6 amount in the total line of Schedule D, column C, on the back.
All others — enter the line 6 amount on Schedule E, line 8, on the back.

Schedule D — Beneficiary's and fiduciary's share of credit

A Beneficiary's name (same as on Form IT-205, Schedule C)	B Identifying number	C Share of automated external defibrillator credit
Fiduciary		
Total (Fiduciaries enter the amount from Schedule A, line 2, plus amount from Schedule C, line 6.)		

Schedule E — Computation of credit

Individuals and partnerships

7 Enter the amount from Schedule A, line 2 **7.**

Partners, S corporation shareholders and beneficiaries

8 Enter the amount from Schedule C, line 6 **8.**

Fiduciaries

9 Enter the amount from Schedule D, fiduciary line, column C **9.**

10 Total credit (add lines 7, 8, and 9) **10.** .

Enter here and on Form IT-201-ATT, line 43; Form IT-203-B, line 29; Form IT-204, line 19;
or Form IT-205; line 10.

