New York State Department of Taxation and Finance

2003

Instructions for Form IT-250

IT-250-I

Claim for Credit for Purchase of an Automated External Defibrillator

Personal Income Tax

General information

Effective for tax years beginning on or after January 1, 2001, Tax Law section 606(s) allows a credit to eligible taxpayers for the purchase of an automated external defibrillator, as defined under section 3000-b of the Public Health Law. You may claim the credit for each automated external defibrillator you purchased. However, you may not claim the credit for an automated defibrillator purchased for resale during the year. The credit is not refundable, and you may not carry any unused credit forward to future years.

Who is eligible

— individuals;

— estates or trusts;

— partners in a partnership (including members of an LLC treated as a partnership for federal income tax purposes);

— shareholders of a New York S corporation; and

— beneficiaries of an estate or trust.

Who must file

File Form IT-250 if you are an individual, a partnership, or an estate or trust and you qualify for the credit. In addition, if you are a partner in a partnership (including members of an LLC treated as a partnership for federal tax purposes), a shareholder of a New York S corporation, or a beneficiary of an estate or trust, file Form IT-250 to claim your share of the credit from your entity.

Which forms to file

A partnership must file Form IT-250 with Form IT-204, *Partnership Return*, showing the partnership's total credit for the purchase of an automated external defibrillator(s).

An S corporation cannot file Form IT-250. It must file Form CT-250, *Credit for Purchase of an Automated External Defibrillator*. If you are a shareholder of a federal S corporation that has made the election to be treated as a New York S corporation under section 660 of the Tax Law, obtain your share of the corporation's credit from the corporation.

Amount of credit

The credit is equal to the lesser of the purchase cost of the unit, or $500. There is no limit on the number of units purchased during the tax year for which the credit may be taken. However, the credit cannot exceed $500 for **each** unit purchased.

Definition

An *automated external defibrillator* is a medical device, approved by the United States Food and Drug Administration, that:

— is capable of recognizing the presence or absence, in a patient, of ventricular fibrillation and rapid ventricular tachycardia;

— is capable of determining, without intervention by an operator, whether defibrillation should be performed on the patient;

— upon determining that defibrillation should be performed, automatically charges and requests delivery of an electrical impulse to the patient's heart; and

— then, upon action by an operator, delivers an appropriate electrical impulse to the patient's heart to perform defibrillation.

Handwritten entries

Rectangular boxes have been printed for the identification number on your return and on line 10 to guide you in making handwritten entries in these areas. This will allow us to use the latest scanning and image processing equipment.

— Print (using a blue or black ballpoint pen; no pencils, please) or type money amounts in the boxes provided.

— Carefully enter your money amounts in the boxes, allowing one numeral for each box. Whole dollar amounts end directly to the left of the decimal point, and cents begin to the right.

Example: *If your entry for line 10 is $1,500.00, your money field entry should look like this:*

▶ 10. 1,500.00

Line instructions

Individuals (including sole proprietorships) must complete Schedules A and E.

Partnerships must complete Schedules A, B, C, and E, whichever are applicable.

Fiduciaries must complete Schedules A through E, whichever are applicable.

Partners in a partnership, shareholders of an S corporation, and beneficiaries of an estate or trust must complete Schedules B, C, and E.

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

Column A – Enter the name and model number of each automated external defibrillator (as defined under section 3000-b of the Public Health Law) that you purchased (other than for resale) during the tax year.

Column B – Enter the date you purchased the automated external defibrillator listed in column A.

Column C – Enter the cost of the automated external defibrillator listed in column A. Do not include interest or finance charges.

Column E – Enter for each automated external defibrillator listed in column A, the lesser of:

— the cost of the automated external defibrillator as shown in column C; or

— $500.

The credit amount cannot exceed $500 for each unit purchased.

If you are claiming a credit for the purchase of more than five automated external defibrillators, complete as many Form(s) IT-250 (Schedule A only) as necessary. On one of the forms, also complete Schedules B through E (if applicable). Include on line 1 of one copy of Form IT-250 the total of column E from all additional Forms IT-250. Attach the other copies of Form IT-250 to the back of the Form IT-250 that has the entry on line 1. Enter on line 2 the total credit computed.

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

Enter the appropriate information for each partnership, S corporation, or estate or trust for which you received a share of the credit for the purchase of an automated external defibrillator. If you need more space, attach a separate schedule.

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

Partners, shareholders, or beneficiaries must complete Schedule C.

Enter your share of the credit received from a partnership, New York S corporation, or estate or trust on the appropriate line(s) in Schedule C. You may obtain this information from the partnership, corporation, or estate or trust. If you belong to more than one partnership, New York S corporation, or estate or trust, enter the total of all your shares on the appropriate line. Estates or trusts: include on line 5 only your share of the credit from another estate or trust.

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

An estate or trust must complete Schedule D.

The total credit is allocated between the estate or trust and its beneficiaries on the same basis as the income of the estate or trust is allocated.

Schedule E — Computation of the credit

Complete line 7, 8, or 9, whichever line(s) apply to you.

Add lines 7, 8, and 9, and enter the total on line 10. Transfer the line 10 amount to the schedule and line of the form that you are filing, as noted on line 10.

Privacy notification

The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Director of Records Management and Data Entry, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the United States and outside Canada, call (518) 485-6800.

Need help?

Internet access: *www.nystax.gov*
Access our Answer Center for answers to frequently-asked questions; check your refund status; check your estimated tax account; download forms, publications; get tax updates and other information.

Fax-on-demand forms: Forms are available 24 hours a day, 7 days a week. 1 800 748-3676

Telephone assistance is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.

Refund status: (electronically filed)	1 800 353-0708
(direct deposit)	1 800 321-3213
(all others)	1 800 443-3200

(Automated service for refund status is available 24 hours a day, 7 days a week.)

To order forms and publications:	1 800 462-8100
Personal Income Tax Information Center:	1 800 225-5829
From areas outside the U.S. and outside Canada:	(518) 485-6800

Hotline for the hearing and speech impaired: If you have access to a telecommunications device for the deaf (TDD), contact us at 1 800 634-2110. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.

Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 225-5829.

If you need to write, address your letter to:
NYS TAX DEPARTMENT
PERSONAL INCOME TAX INFORMATION CENTER
W A HARRIMAN CAMPUS
ALBANY NY 12227