



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

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 all additional forms on line 1 (see instructions).

Table with 5 columns: A Defibrillator name/model number, B Date purchased, C Cost, D Maximum credit, E Credit (enter the lesser of column C or column D). Includes summary rows 1 and 2.

Transfer total 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.

Table with 3 columns: 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... S corporation shareholder: 4 Enter your share of the credit from your S corporation... Beneficiary: 5 Enter your share of the credit from the fiduciary's Form IT-250... 6 Total (add lines 3, 4, and 5)

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
Total (fiduciaries, enter the amount from Schedule A, line 2, plus the amount from Schedule C, line 6)		
Fiduciary		

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 44; Form IT-203-B, line 30; Form IT-204, line 18;
or Form IT-205; line 10.

