



Department of Taxation and Finance

Claim for Credit for Purchase of an Automated External Defibrillator

Tax Law – Article 22, Section 606(s)

IT-250

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
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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 Defibrillator name/model number	B Date purchased (mm-dd-yyyy)	C Cost	D Maximum credit	E Credit (enter the lesser 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

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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	.00
S corporation shareholder	4	Enter your share of the credit from your S corporation (see instructions)	4	.00
Beneficiary	5	Enter your share of the credit from the fiduciary’s Form IT-250, Schedule D, column C	5	.00
	6	Total (add lines 3, 4, and 5)	6	.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

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)		.00
		.00
		.00
Fiduciary		.00

Schedule E – Computation of credit (see instructions)

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

Schedule F – Computation of credit used

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

