



Instructions for Form CT-250

Credit for Purchase of an Automated External Defibrillator

CT-250-I

General information

You may claim this credit for each *automated external defibrillator* you purchased during the tax year.

Credit calculation

The credit amount for each automated external defibrillator is limited to the **lesser** of:

- the price you paid for the unit, or
- \$500.

In addition:

- there is no limit on the number of units you can claim this credit for as long as they are not purchased for resale;
- you must claim the credit in the tax year you purchase the automated external defibrillators;
- you cannot claim a refund for this credit or carry any unused amount forward to a future year;
- you cannot apply the credit to the metropolitan transportation business tax (MTA surcharge); and
- the credit **cannot** reduce your tax below the following:
 - **Article 9-A filers:** the fixed dollar minimum tax; or
 - **Article 33 filers:** fixed minimum tax of \$250.

Definition

An *automated external defibrillator* (as defined by Public Health Law Section 3000-b) 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.

Line instructions

New York S corporations: Complete lines 1, 2, and 3, and include the amount from line 3 on Form CT-34-SH, *New York S Corporation Shareholders' Information Schedule*.

All others: Complete Parts 1 and 2.

Additional forms: If you have more entries than will fit on the lines provided in Part 1, submit additional Forms CT-250, completing only the necessary parts. Include your name and taxpayer identification number on each form. On the indicated line of the first Form CT-250, include the totals from all additional Forms CT-250. Place the extra forms behind the first Form CT-250 and submit them with your return.

Part 1: Calculation of credit

Column A: Enter the name and model number of each *automated external defibrillator* that you purchased (other than for resale) during the current 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. The term *cost* means the basis of the property as defined in Internal Revenue Code (IRC) section 1012. Do **not** include interest or finance charges.

Column E: For each automated external defibrillator listed in column A, enter the **lesser of** the amount shown in column C or \$500.

If needed, see *Additional forms*.

Line 1

If **you** purchased one or more automated external defibrillators and you are claiming the credit for the purchase, use line 1. If you received a credit for purchase of an automated external defibrillator from a partnership, do **not** include it on line 1. Include these amounts on line 2.

Line 2

Corporate partners: Enter your share of the credit passed to you from your partnership and mark an **X** in box A at the bottom of the form. If you have pass-through credits from **more** than one partnership, add them together and enter the total amount on line 2.

If you have no credit for the purchase of an automated external defibrillator from a partnership, enter **0**.

Part 2: Calculation of credit used

New York S corporations: Do not complete this part.

Line 4

Enter your franchise tax before credits from the following franchise tax returns, **plus** any net recaptured tax credits:

- **Form CT-3:** Part 2, line 2.
- **Form CT-3-A:** Part 2, line 2.
- **Form CT-33:** line 11.
- **Form CT-33-A:** line 15.
- **Form CT-33-NL:** line 5.

Line 5

If you are claiming more than one tax credit for this year, enter the total amount of credits you claimed before applying this credit; otherwise enter **0**. You must apply tax credits in a specific order.

Article 9-A filers: For the correct order of credits, see Form CT-600-I, *Instructions for Form CT-600, Ordering of Corporation Tax Credits*.

Combined filers: Include the total amount of all tax credits you **and** other members of the combined group are claiming—including the credit for purchase of an automated external defibrillator—that you want to apply before this credit.

Line 9

Enter the lesser of line 3 or line 8. Transfer this amount to your franchise tax return.