



Department of Taxation and Finance

# Credit for Purchase of an Automated External Defibrillator

Tax Law – Section 210-B.13, and Section 1511(l)

# CT-250

All filers must enter tax period:

beginning  ending

Legal name of corporation	Employer identification number
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File this form with Form CT-3, CT-3-A, CT-3-S, CT-33, CT-33-A, or CT-33-NL.

## Part 1 – Computation of credit *(attach additional forms if necessary; see instructions)*

A Defibrillator name/model number	B Date purchased <i>(mmdyyyy)</i>	C Cost	D Maximum credit	E Credit <i>(enter the lesser of column C or column D)</i>
			\$500	
			\$500	
			\$500	
			\$500	
			\$500	
Total column E amounts from attached sheets (if any) .....				
1 Total all column E amounts <i>(see instructions)</i> .....				1
2 Credit from partnerships <i>(see instructions)</i> .....				2
3 Total credit computed for the current tax year <i>(add lines 1 and 2)</i> .....				3

## Part 2 – Computation of credit used *(New York S corporations do not complete this part)*

4 Tax before credits <i>(see instructions)</i> .....	4	
5 Enter other tax credits used <i>(see instructions)</i> .....	5	
6 Net tax <i>(subtract line 5 from line 4)</i> .....	6	
7 Tax limitation - <i>(enter appropriate tax)</i> : Article 9-A - enter the fixed dollar minimum tax from Form CT-3 or the designated agent's fixed dollar minimum tax from Form CT-3-A Article 33 - enter minimum tax of <b>250</b> Article 33 combined filers - multiply the number of taxpayers in the combined group by 250 .....	7	
8 Credit limitation <i>(subtract line 7 from line 6; if line 7 is greater than line 6, enter 0)</i> .....	8	
9 Credit used for the current tax year <i>(see instructions)</i> .....	9	

A If you are claiming this credit as a corporate partner, mark an **X** in the box.....

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