



Department of Taxation and Finance

# Credit for Purchase of an Automated External Defibrillator

Tax Law – §§ 210-B.13 and 1511(l)

CT-250

All filers must enter tax period:

beginning

LIAB\_PRD\_BEG\_DT

ending

LIAB\_PRD\_END\_DT

Legal name of corporation

LEGAL\_NAME

Employer identification number

EXT\_TP\_ID

File this form with Form CT-3, CT-3-A, CT-3-S, CT-33, CT-33-A, or CT-33-NL.

## Part 1: Calculation of credit (attach additional forms if necessary; see instructions)

| A<br>Defibrillator name/model number                                         | B<br>Date purchased<br>(mmddyyyy) | C<br>Cost | D<br>Maximum<br>credit | E<br>Credit<br>(enter the lesser of<br>column C or column D) |
|------------------------------------------------------------------------------|-----------------------------------|-----------|------------------------|--------------------------------------------------------------|
| CT250COMPCRDT                                                                |                                   |           |                        |                                                              |
| nmbCostDt                                                                    |                                   |           |                        |                                                              |
| NAME                                                                         | DATE                              | AMOUNT    | \$500                  | TOT_CR_AMT                                                   |
|                                                                              |                                   |           | \$500                  |                                                              |
|                                                                              |                                   |           | \$500                  |                                                              |
|                                                                              |                                   |           | \$500                  |                                                              |
|                                                                              |                                   |           | \$500                  |                                                              |
| Total column E amounts from additional forms (if any) .....                  |                                   |           |                        | DEFIB_TOT_E_AMT                                              |
| 1 Total all column E amounts (see instructions) .....                        |                                   |           |                        | 1 DEFIB_CR_CUR_AMT                                           |
| 2 Credit from partnerships (see instructions) .....                          |                                   |           |                        | 2 DEFIB_CR_PRTN_AMT                                          |
| 3 Total credit calculated for the current tax year (add lines 1 and 2) ..... |                                   |           |                        | 3 DEFIB_CR_TOT_AMT                                           |

## Part 2: Calculation of credit used (New York S corporations do not complete this part)

|                                                                                                                                                                                                                                                                                                                                     |   |                    |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|--------------------|
| 4 Tax before credits (see instructions) .....                                                                                                                                                                                                                                                                                       | 4 | DEFIB_TX_B4_CR_AMT |
| 5 Enter other tax credits used (see instructions) .....                                                                                                                                                                                                                                                                             | 5 | DEFIB_OCR_AMT      |
| 6 Net tax (subtract line 5 from line 4) .....                                                                                                                                                                                                                                                                                       | 6 | DEFIB_NET_TAX_AMT  |
| 7 Tax limitation - (enter appropriate tax): 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<br>Article 33 - enter minimum tax of <b>250</b><br>Article 33 combined filers - multiply the number of taxpayers in the combined group by 250 ..... | 7 | DEFIB_TX_LMT_AMT   |
| 8 Credit limitation (subtract line 7 from line 6; if line 7 is greater than line 6, enter 0) .....                                                                                                                                                                                                                                  | 8 | DEFIB_CR_LMT_AMT   |
| 9 Credit used for the current tax year (see instructions) .....                                                                                                                                                                                                                                                                     | 9 | DEFIB_CR_USED_AMT  |

A If you are claiming this credit as a corporate partner, mark an **X** in the box..... DEFIB\_PRTNR\_IND • ☐

