



Department of Taxation and Finance

Credit for Purchase of an Automated External Defibrillator

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

CT-250

All filers must enter tax period:

beginning ending

Legal name of corporation

Employer identification number

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 Defibrillator name/model number	B Date purchased (mmddyyyy)	C Cost	D Maximum credit	E Credit (enter the lesser of column C or column D)
			\$500	
			\$500	
			\$500	
			\$500	
			\$500	
Total column E amounts from additional forms (if any)				
1 Total all column E amounts (see instructions)	•	1		
2 Credit from partnerships (see instructions)	•	2		
3 Total credit calculated for the current tax year (add lines 1 and 2)	•	3		

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

4 Tax before credits (see instructions)	4	
5 Enter other tax credits used (see instructions)	•	5
6 Net tax (subtract line 5 from line 4)	•	6
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 Article 33 - enter minimum tax of 250 Article 33 combined filers - multiply the number of taxpayers in the combined group by 250	•	7
8 Credit limitation (subtract line 7 from line 6; if line 7 is greater than line 6, enter 0)	•	8
9 Credit used for the current tax year (see instructions)	•	9

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

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