



Department of Taxation and Finance

# Claim for Credit for Purchase of an Automated External Defibrillator

Tax Law – 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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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 (mmddyyyy)	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	.00
2	Total credit (add column E amounts, including any amount on line 1) .....	2	.00

**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

**Schedule C – Partner’s, shareholder’s, or beneficiary’s share of credit** (see instructions)

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

<b>A</b> Beneficiary's name (same as on Form IT-205, Schedule C)	<b>B</b> Identifying number	<b>C</b> Share of automated external defibrillator credit
<b>Total</b> (fiduciaries, enter the amount from Schedule A, line 2, <b>plus</b> the amount from Schedule C, line 6)		.00
		.00
		.00
<b>Fiduciary</b>		.00

**Schedule E – Computation of credit** (see instructions)

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

**Schedule F – Computation of credit used**

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

