New York State Department of Taxation and Finance

Claim for Credit for Purchase of an Automated External Defibrillator

Personal Income Tax

IT-250

2005

Name(s) as shown on return	Type of business *(if applicable)*	Identification number on return

Complete this form if you are claiming a credit for the purchase of an automated external defibrillator.

Attach this form to Form IT-201, IT-203, IT-204, or IT-205.

Schedule A — Individuals, including sole proprietors, partnerships, and estates or trusts

Use a separate line for each defibrillator purchased. If you need more lines, attach 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	C Cost	D Maximum credit	E Credit *(enter the lesser of column C or column D)*
		.	$500	.
		.	$500	.
		.	$500	.
		.	$500	.
		.	$500	.

1 Total column E amounts from additional Form(s) IT-250, if any .... **1.** _____ . ___

2 Total credit *(add column E amounts, including any amount on line 1)* .... **2.** _____ . ___

    Fiduciaries — Include the line 2 amount in 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

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. You must also complete Schedule C **or** Schedule D, whichever applies.

Name	Type	Employer identification number

2501050094

Please file this original scannable credit form with the Tax Department.

Schedule C — Partner's, shareholder's, or beneficiary's share of credit

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

Fiduciaries — Include the line 6 amount in 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

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

Schedule E — Computation of credit

Individuals and partnerships	**7** Enter the amount from Schedule A, line 2..................................	**7.** [ ] . [ ]
Partners, S corporation shareholders, and beneficiaries	**8** Enter the amount from Schedule C, line 6..................................	**8.** [ ] . [ ]
Fiduciaries	**9** Enter the amount from Schedule D, fiduciary line, column C	**9.** [ ] . [ ]
	10 Total credit *(add lines 7, 8, and 9)*	**10.** [ ] . [ ]

Individuals — Enter the line 10 amount and code ***250*** on Form IT-201-ATT, line 2, or Form IT-203-ATT, line 3.
Partnerships — Enter the line 10 amount on Form IT-204, line 18.
Fiduciaries — Include the line 10 amount on Form IT-205, line 10.

**Please file this original scannable
credit form with the Tax Department.**