



Claim for Credit for Purchase of an Automated External Defibrillator

Personal Income Tax

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 |
|----------------------------|----------------------------------|---------------------------------|

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

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 (mm-dd-yyyy) | 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**
- 2 Total credit (add column E amounts, including any amount on line 1) **2**

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

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

| 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) | | .00 |
| | | .00 |
| | | .00 |
| Fiduciary | | .00 |

Schedule E – Computation of credit (see instructions)

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

Schedule F – Computation of credit used

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

