



Instructions for Form CT-250

Credit for Purchase of an Automated External Defibrillator

General information

You may claim this credit for each *automated external defibrillator* you purchased during the tax year.

Credit calculation

The credit amount for each automated external defibrillator is limited to the **lesser** of:

- the price you paid for the unit, or
- \$500.

In addition:

- there is no limit on the number of units you can claim this credit for as long as they are not purchased for resale;
- you must claim the credit in the tax year you purchase the automated external defibrillators;
- you cannot claim a refund for this credit or carry any unused amount forward to a future year;
- you cannot apply the credit to the metropolitan transportation business tax (MTA surcharge), and
- the credit **cannot** reduce your tax below the following:
 - **Article 9-A filers:** the fixed dollar minimum tax as computed; or
 - **Article 33 filers:** fixed minimum tax of \$250.

Definition

An *automated external defibrillator* is a medical device, approved by the United States Food and Drug Administration, that:

- is capable of recognizing the presence or absence, in a patient, of ventricular fibrillation and rapid ventricular tachycardia;
- is capable of determining, without intervention by an operator, whether defibrillation should be performed on the patient;
- upon determining that defibrillation should be performed, automatically charges and requests delivery of an electrical impulse to the patient's heart; and
- then, upon action by an operator, delivers an appropriate electrical impulse to the patient's heart to perform defibrillation.

Line instructions

New York S corporations: Complete lines 1, 2, and 3, and include the amount from line 3 on Form CT-34-SH, *New York S Corporation Shareholders' Information Schedule*.

All others: Complete Parts 1 and 2.

Additional forms: If you have more entries than will fit on the lines provided in Part 1, submit additional Forms CT-250, completing only the necessary parts. Include your name and taxpayer identification number on each form. On the indicated line of the first Form CT-250, include the totals from all additional Forms CT-250. Place the extra forms behind the first Form CT-250 and submit them with your return.

Part 1: Computation of credit

Column A: Enter the name and model number of each *automated external defibrillator* that you purchased (other than for resale) during the current tax year.

Column B: Enter the date you purchased the automated external defibrillator listed in column A.

Column C: Enter the cost of the automated external defibrillator listed in column A. The term *cost* means the basis of the property as defined in Internal Revenue Code (IRC) section 1012. Do **not** include interest or finance charges.

Column E: For each automated external defibrillator listed in column A, enter the **lesser of** the amount shown in column C or \$500.

If needed, see Additional *forms*.

Line 1

If **you** purchased one or more automated external defibrillators and you are claiming the credit for the purchase, use line 1. If you received a credit for purchase of an automated external defibrillator from a partnership, do **not** include it on line 1. Include these amounts on line 2.

Line 2

Corporate partners: Enter your share of the credit passed to you from your partnership and mark an **X** in box A at the bottom of the form. If you have pass-through credits from **more** than one partnership, add them together and enter the total amount on line 2.

If you have no credit for the purchase of an automated external defibrillator from a partnership, enter **0**.

Part 2: Computation of credit used

New York S corporations: Do not complete this part.

Line 4

Enter your franchise tax before credits from the following franchise tax returns, **plus** any net recaptured tax credits:

- **Form CT-3:** Part 2, line 2.
- **Form CT-3-A:** Part 2, line 2.
- **Form CT-33:** line 11.
- **Form CT-33-A:** line 15.
- **Form CT-33-NL:** line 5.

Line 5

If you applied any other tax credits prior to Form CT-250 this year, enter the amount of those credits you claimed **before** you apply this tax credit. You must apply certain credits before this credit.

If you did **not** apply other credits against the tax before this one, enter **0**.

More information about the ordering of tax credits

- **Article 9-A filers:** refer to Form CT-600-I, *Instructions for Form CT-600*.
- **CT-33 and CT-33-A filers, including unauthorized insurance corporations:** refer to your franchise tax return to determine the order of credits. Do not enter on this line any amount of Empire Zone (EZ) wage tax credit, zone equivalent area (ZEA) wage tax credit, or EZ capital tax credit you may be claiming (including any amounts claimed by other members of a combined group).
- **Combined filers:** include any amount of tax credits claimed by other members of the combined group that you want to apply before your automated external defibrillator credit.

Line 9

Enter the lesser of line 3 or line 8. Transfer this amount to your franchise tax return.