



Claim for Credit for Purchase of an Automated External Defibrillator
Personal Income Tax

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 proprietorships, 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 any additional forms on line 1 (see instructions).

Table with 5 columns: A Defibrillator name/model number, B Date purchased, C Cost, D Maximum credit, E Credit (enter the lesser of column C or column D). Includes summary rows 1 and 2.

Transfer total as follows: Fiduciaries — include the line 2 amount in the Total line of Schedule D, column C, on the back. All others — enter the line 2 amount on Schedule E, line 7 on the back.

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

Table with 3 columns: Name, Type*, Employer identification number

* Enter P for partnership, S for an S corporation, or ET for an estate or trust



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

Table for Partner, S corporation shareholder, Beneficiary with rows 3, 4, 5, and 6 Total.

Transfer total as follows: Fiduciaries — include the line 6 amount in the Total line of Schedule D, column C, on the back. All others — enter the line 6 amount on Schedule E, line 8, on the back.

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.**
 Enter here and on Form IT-201-ATT, line 44; Form IT-203-B, line 30; Form IT-204, line 18;
 or Form IT-205; line 10.

