



Claim for Credit for Purchase of an Automated External Defibrillator

Personal Income Tax

Attach this form to 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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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, 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 (mm-dd-yyyy)	C Cost	D Maximum credit	E Credit (enter the lesser of column C or column D)
		<input type="text"/> . <input type="text"/>	\$500	<input type="text"/> . <input type="text"/>
		<input type="text"/> . <input type="text"/>	\$500	<input type="text"/> . <input type="text"/>
		<input type="text"/> . <input type="text"/>	\$500	<input type="text"/> . <input type="text"/>
		<input type="text"/> . <input type="text"/>	\$500	<input type="text"/> . <input type="text"/>
		<input type="text"/> . <input type="text"/>	\$500	<input type="text"/> . <input type="text"/>

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

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
		<input type="text"/>
		<input type="text"/>
		<input type="text"/>
		<input type="text"/>



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.	<input type="text"/>	<input type="text"/>
S corporation shareholder	4	Enter your share of the credit from your S corporation (see instructions)	4.	<input type="text"/>	<input type="text"/>
Beneficiary	5	Enter your share of the credit from the fiduciary’s Form IT-250, Schedule D, column C	5.	<input type="text"/>	<input type="text"/>
	6	Total (add lines 3, 4, and 5)	6.	<input type="text"/>	<input type="text"/>

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)		<input type="text"/> . <input type="text"/>
	<input type="text"/>	<input type="text"/> . <input type="text"/>
	<input type="text"/>	<input type="text"/> . <input type="text"/>
Fiduciary	<input type="text"/>	<input type="text"/> . <input type="text"/>

Schedule E – Computation of credit

Individuals and partnerships	7	Enter the amount from Schedule A, line 2	7.	<input type="text"/>	<input type="text"/>
Partners, S corporation shareholders, and beneficiaries	8	Enter the amount from Schedule C, line 6	8.	<input type="text"/>	<input type="text"/>
Fiduciaries	9	Enter the amount from Schedule D, fiduciary line, column C	9.	<input type="text"/>	<input type="text"/>
	10	Total credit (add lines 7, 8, and 9)	10.	<input type="text"/>	<input type="text"/>

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 and code **250** on Form IT-204, line 147.

Fiduciaries – Include the line 10 amount on Form IT-205, line 10.

