



Instructions for Form IT-250

Credit for Purchase of an Automated External Defibrillator

IT-250-I

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, and
- you cannot claim a refund for this credit or carry any unused amount forward to a future year.

Definition

An *automated external defibrillator* (as defined by Public Health Law Section 3000-b) 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

If more than one of the following applies to you, complete **all** appropriate schedules on **one** Form IT-250.

Individual (including sole proprietor): Complete Schedules A, E, and F.

Partnership: Complete Schedules A and E. File Form IT-250 with Form IT-204, *Partnership Return*, even though your partners are claiming the credit, not the partnership.

Married couples in a business enterprise that made an IRC 761(f) election to **file two federal Schedule C forms** instead of a partnership return: If you file jointly, compute your credit amount as if you were filing one federal Schedule C for the business (enter the total of all applicable amounts from both federal Schedule C forms). Complete Schedules A, E, and F.

Fiduciary: Complete Schedules A, D, E, and F.

Partner in a partnership (including members of an LLC treated as a partnership for federal tax purposes), **shareholder** of an S corporation, and **beneficiary** of an estate or trust: Complete Schedules B, C, E, and F.

S corporation: Do not file Form IT-250. You must file Form CT-250, *Credit for Purchase of an Automated External Defibrillator*.

Additional forms: If you have more entries than will fit on the lines provided in Schedule A, B, or D, submit additional Forms IT-250, completing only the necessary schedules. Include

your name and taxpayer identification number on each form. On the indicated lines of the first Form IT-250, include the totals from all additional Forms IT-250. Place the extra forms behind the first Form IT-250 and submit them with your return.

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

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

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

Column C: Enter the cost of each automated external defibrillator listed in column A. 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*.

Schedule B: Partnership, S corporation, and estate or trust information

Enter the requested information for each partnership, S corporation, or estate or trust from which you received a share of the credit. If needed, see *Additional forms*.

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

Enter your share of the credit you received from a partnership, New York S corporation, or estate or trust in Schedule C. You may obtain this information from the partnership, corporation, or estate or trust. If you belong to more than one partnership, New York S corporation, or estate or trust, enter the total of **all** your shares on the appropriate line.

Estates or trusts: Include on line 5 only your share of the credit from another estate or trust.

Schedule D: Beneficiary's and fiduciary's share of credit

An estate or trust must complete Schedule D. If an estate or trust allocates or assigns the credit to its beneficiaries, it must base the division on each beneficiary's proportionate share of the income of the estate or trust. Provide the beneficiaries with their share of the credit. If needed, see *Additional forms*.

Schedule E: Computation of credit

Partnerships: Enter the line 10 amount and code **250** on Form IT-204, line 147.

All others: Complete Schedule F.

Schedule F: Computation of credit used

Line 11

Form IT-201 filers: Enter the tax from Form IT-201, line 39, plus any amount from Form IT-201-ATT, line 21.

Form IT-203 filers: Enter the tax from Form IT-203, line 46, plus any amount from Form IT-203-ATT, line 20.

Form IT-205 filers: Enter the tax from Form IT-205, line 8 (for residents), or line 9 (for nonresidents), **plus** any credits shown on line 1 of the *Addbacks worksheet*, in the instructions for Form IT-205, line 12.

Line 12

If you are applying any credits against the tax before this credit, enter those amounts here.

Apply credits in the following order:

1. household credit
2. any credits that cannot be carried over or refunded
3. any credits that can be carried over for a limited duration
4. any credits that can be carried over for an unlimited duration
5. refundable credits

For more information, see *Ordering of personal income tax credits*, or visit www.tax.ny.gov (search: *ordering*).

Line 14

Individuals: Enter the amount from line 14 and code **250** on:

- Form IT-201-ATT, line 2, or
- Form IT-203-ATT, line 3.

Fiduciaries: Include the amount from line 14 on Form IT-205, line 10.
