New York State Department of Taxation and Finance

Instructions for Form IT-250

Claim for Credit for Purchase of an Automated External Defibrillator

Personal Income Tax

IT-250-I

General information

Effective for tax years beginning on or after January 1, 2001, Tax Law section 606(s) allows a credit to eligible taxpayers for the purchase of an automated external defibrillator, as defined under Public Health Law section 3000-b. You may claim the credit for each automated external defibrillator you purchased. However, you may not claim the credit for an automated defibrillator purchased for resale during the year. The credit is not refundable, and you may not carry any unused credit forward to future years.

Who is eligible

— individuals
— estates or trusts
— partners in a partnership (including members of an LLC treated as a partnership for federal income tax purposes)
— shareholders of a New York S corporation
— beneficiaries of an estate or trust.

How to claim the credit

File Form IT-250 if you are an individual, a partnership, or an estate or trust and you qualify for the credit. In addition, if you are a partner in a partnership (including members of an LLC treated as a partnership for federal tax purposes), a shareholder of a New York S corporation, or a beneficiary of an estate or trust, file Form IT-250 to claim your share of the credit from your entity.

A partnership must file Form IT-250 with Form IT-204, *Partnership Return*, showing the partnership's total credit for the purchase of an automated external defibrillator(s).

An S corporation cannot file Form IT-250. It must file Form CT-250, *Credit for Purchase of an Automated External Defibrillator*. If you are a shareholder of a New York S corporation, obtain your share of the S corporation's credit from the S corporation, and report it on Form IT-250, Schedule C.

Amount of credit

The credit is equal to the lesser of the purchase cost of the unit, or $500. There is no limit on the number of units purchased during the tax year for which the credit may be taken. However, the credit cannot exceed $500 for **each** unit purchased.

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

See the instructions for your tax return for the *Privacy notification* or if you need help contacting the Tax Department.

Individuals (including sole proprietors)**:** Complete Schedules A and E.

Partnerships: Complete Schedules A and E.

Husband and wife business 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 and E.

Fiduciaries: Complete Schedules A, D, and E.

Partners in a partnership, shareholders of an S corporation, and beneficiaries of an estate or trust: Complete Schedules B, C, and E.

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

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

Column A — Enter the name and model number of each automated external defibrillator (as defined under Public Health Law section 3000-b) that you purchased (other than for resale) during the 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. Do not include interest or finance charges.

Column E — Enter for each automated external defibrillator listed in column A, the lesser of:

— the cost of the automated external defibrillator as shown in column C, or
— $500.

The credit amount cannot exceed $500 for each unit purchased.

If you are claiming a credit for the purchase of more than five automated external defibrillators, complete as many Forms IT-250 (name, identification number, and Schedule A only) as necessary. On the first Form IT-250, complete Schedules A through E (as applicable). Include on line 1 of the first Form IT-250 the total of column E from all additional Forms IT-250. Attach the additional Form(s) IT-250 to the back of the first Form IT-250 that has the entry on line 1. Enter on line 2 the total credit computed.

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

Enter the appropriate information for each partnership, S corporation, or estate or trust from which you received a share of the credit for the purchase of an automated external defibrillator. If you need more space, attach a separate schedule.

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

Partners, shareholders, or beneficiaries must complete Schedule C.

Enter your share of the credit received from a partnership, New York S corporation, or estate or trust on the appropriate line(s) 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.

The total credit is allocated between the estate or trust and its beneficiaries on the same basis as the income of the estate or trust is allocated.

Schedule E — Computation of credit

Complete line 7, 8, or 9, whichever line(s) applies to you.

Add lines 7, 8, and 9, and enter the total on line 10. Transfer the line 10 amount to the line of the form that you are filing, as noted below line 10.