



# CT-250

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New York State Department of Taxation and Finance

## Credit for Purchase of an Automated External Defibrillator

Tax Law — Articles 9-A, 32, and 33

All filers must enter tax period:

beginning [ ] ending [ ]

Name	Employer identification number	File number
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File this form with Form CT-3, CT-3-A, CT-3-S, CT-3-S-A, CT-32, CT-32-A, CT-32-S, CT-33, CT-33-A, or CT-33-NL.

### Part I – Computation of credit (attach additional sheets if necessary)

A Defibrillator name/model number	B Date purchased	C Cost	D Maximum credit	E Credit <i>(enter the lesser of column C or column D)</i>
			\$500	
			\$500	
			\$500	
			\$500	
			\$500	
			\$500	
Total column E amounts from attached sheets (if any) .....				
1 Total all column E amounts .....				1.
2 Credit from partnerships (see instructions) .....				2.
3 Total credit computed for the current tax year (add lines 1 and 2) .....				3.

### Part II – Computation of credit used (New York S Corporations do not complete this part)

4 Tax before credits (see instructions) .....	4.
5 Enter other tax credits used (see instructions) .....	5.
6 Net tax (subtract line 5 from line 4) .....	6.
7 Tax limitation - (enter appropriate tax) Article 9-A - enter the tax on minimum taxable income or fixed dollar minimum tax, whichever is larger. Article 32 or 33 - enter minimum tax of \$250 Article 33 combined filers - multiply number of filers in combined group by \$250 .....	7.
8 Credit limitation (subtract line 7 from line 6; if line 7 is greater than line 6, enter 0) .....	8.
9 Credit used for the current tax year (enter the lesser of line 3 or line 8 amount, and transfer to the appropriate tax return) .....	9.

## Instructions

### General information

Chapter 407 of the Laws of 1999 amended the Tax Law to allow a credit for purchase of an automated external defibrillator, as defined under section 3000-b of the Public Health Law. The credit applies to tax years beginning on or after January 1, 2001. A taxpayer may claim the credit for each automated external defibrillator purchased (other than for resale) during the tax year.

### Eligibility

The following taxpayers are eligible to claim the credit:

- General business corporations taxable under Article 9-A
- Banking corporations taxable under Article 32
- Insurance corporations taxable under Article 33

### Credit amount

The amount of the credit allowed for each automated external defibrillator purchased (other than for resale) during the tax year is equal to the lesser of

- the cost to the taxpayer of the automated external defibrillator, or
- \$500.

There is no limit on the number of automated external defibrillators purchased during the tax year on which the credit may be claimed. However, the credit cannot exceed \$500 for each unit purchased. The credit cannot reduce the tax to less than the following minimum taxes:

- the larger of the tax on minimum taxable income base or fixed dollar minimum tax as computed under Article 9-A;
- the fixed minimum tax of \$250 computed under Article 32; or
- the fixed tax of \$250 under Article 33.

Any amount of the credit not applied against the current tax year may **not** be carried over to the following tax year or years. The credit is not refundable. Any amount of the credit not applied against the current tax year may **not** be claimed as an overpayment of tax. The credit cannot be applied against the metropolitan transportation business tax (MTA surcharge) under Articles 9-A, 32, or 33.

### 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

General business corporations taxable under Article 9-A (other than New York S corporations), banking corporations taxable under Article 32, and insurance corporations taxable under Article 33 complete Part I and Part II.

**New York S corporations:** Complete Form CT-250 through line 3 and include the amount from line 3 on Form CT-34-SH, *New York S Corporation Shareholders' Information Schedule*.

### Part I — Computation of credit

**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 current tax year.

**Column B** — Enter the date that the automated external defibrillator listed in column A was purchased.

**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.

**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
- the \$500 maximum shown in column D.

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

If you purchased more than five automated external defibrillators, list the requested information on a separate sheet and attach the list to this form.

**Line 1** — Use line 1 if you own the automated external defibrillator and you are claiming the credit for the purchase. Do not include on line 1 a credit for purchase of an automated external defibrillator received from a pass-through entity described on line 2.

**Line 2** — If you have a credit for purchase of an automated external defibrillator from a pass-through entity that is a partnership, enter on line 2 your pro rata share of the credit of an automated external defibrillator received from the partnership. This information should be provided to you by the partnership. The partnership completes Form IT-250, *Claim for Credit for Purchase of an Automated External Defibrillator*, and provides each partner with their pro rata share of the credit for purchase of an automated external defibrillator.

If you have pass through credits from more than one partnership, add them together and enter the amount on line 2.

If you have no credit for purchase of an automated external defibrillator from a pass-through entity that is a partnership, enter **0** on line 2.

### Part II — Computation of credit used

**New York S corporations:** Do **not** complete Part II. Transfer the line 3 amount to Form CT-34-SH and provide each shareholder with their pro rata share of the credit. Each shareholder of the New York S corporation will claim their share of the credit on Form IT-250, Schedule C. See Form IT-250-I, *Instructions for Form IT-250*, for further information.

A credit that originates in a New York S year flows through to the individual shareholders of the New York S corporation under Article 22, and the credit cannot be applied against the New York State corporation franchise tax in a New York S year.

**Line 4** — Enter your franchise tax before credits from the following forms:

- Form CT-3, line 78
- Form CT-3-A, line 77
- Form CT-32, line 5
- Form CT-32-A, line 5
- Form CT-33, line 11
- Form CT-33-A, line 15
- Form CT-33-NL, line 5

**Line 5** — If you are claiming more than one tax credit for this year, enter the amount of credits claimed before applying this tax credit. Refer to the instructions of your franchise tax return to determine the ordering of credits.

**Article 9-A taxpayers:** Refer to Form CT-600, *Ordering of Corporation Tax Credits*.

### Need help?



**Internet access:** [www.nystax.gov](http://www.nystax.gov)  
(for information, forms, and publications)



**Fax-on-demand forms:** 1 800 748-3676



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