

Dutchess County

HEART Safe



Community[®]

Information Packet

(As of May 2009)



DUTCHESS COUNTY HEART Safe DESIGNATION

APPLICATION PROCESS

Completed applications may be emailed to: healthinfo@co.dutchess.ny.us , faxed to 845.486.3561 or mailed to:

Dutchess County Department of Health
Att: Public Health Information Office
387 Main Street
Poughkeepsie, NY 12601

Once your application is received, members of the **Dutchess County HEART Safe Committee** will review it. After review of your application a committee member will visit and assist with any questions or concerns.

Since a **HEART Safe** designation is valid for two years, a renewal application must be submitted to maintain or upgrade your designation. Dutchess County **HEART Safe Community** designation signs must be returned to Dutchess County Department of Health if designation status is not maintained.

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including Notice of Intent to Provide Public Access Defibrillation http://www.health.state.ny.us/nysdoh/ems/policy/06-03.htm	
CT –250 Tax Credit Application Form	15
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DUTCHESS COUNTY *HEART Safe* Community DESIGNATION INFORMATION

www.dutchessny.gov

Do you live in a *HEART Safe Community*? Do you work for a *HEART Safe Entity*?

- If someone in your community suffers a sudden cardiac arrest tomorrow, how likely is he or she to survive due to **rapid access** to life-saving treatment?
- How many residents and public safety officials in your community can **recognize the symptoms** of cardiac arrest and know how to get help “on the way, right away”?
- Who knows **cardiopulmonary resuscitation** (CPR) in your agency/community and is prepared to administer it when necessary?
- Where are **automated external defibrillators** (AEDs) located, and who has been trained to use them appropriately?

The answers to these questions could determine whether or not your community or agency qualifies as to be designated ***HEART Safe***.

INTRODUCTION:

Data from NYS Department of Health and the Emergency Medical Services Office show nearly 140 to 190 Dutchess County residents die each year due to sudden cardiac arrest. Cardiovascular disease is the leading cause of death in Dutchess County and in the nation. According to the American Heart Association (AHA) less than 5% of individuals who have sudden cardiac arrest survive because many who witness the arrest do not know CPR or the “chain of survival” consisting of a series of four steps:

- **Early access** to care (dial 911 immediately),
- **Early CPR** to maintain blood flow to the brain.
- **Early defibrillation** to deliver a shock of electricity to restart the heart with the use of an AED, and
- **Early advanced care** to be administered by a pre-hospital emergency team at the scene and transport to the hospital.

Knowing and doing these steps can increase the survival rate by 20% or more. To help increase the survival of those who experience a sudden cardiac arrest in Dutchess County, County Executive William R. Steinhaus charged the Dutchess County Department of Health with the implementation of an American Heart Association program called ***HEART Safe Communities***. The ***HEART Safe*** program is based on incentives and recognition to all those who meet specific criteria that have the potential for saving the lives of individuals who have sudden cardiac arrest through the use of cardiopulmonary resuscitation (CPR) and increased public access to defibrillation.

A “***HEART Safe***” entity or community promotes and supports:

- CPR training in the community,
- Public access to defibrillation through strategic placement of automated external defibrillators (AEDs) for use by public safety professionals and other trained community members,
- Early advanced care.

A *HEART Safe* designation is awarded by meeting defined criteria. To obtain a *HEART Safe* designation, please complete the attached *HEART Safe Community Application*.

DUTCHESS COUNTY *HEART Safe* DESIGNATION APPLICATION FORM

Original Application Renewal Application Date: _____

Official Name and Address of entity seeking designation:

--

official name

--	--	--

address

state

zip code

Entity's Chief Elected Officer (or designee):

--	--	--

name

job title

business phone number

--	--	--

business address

state

zip code

Which accredited CPR training program did you use?

- American Heart Association (AHA) American Safety and Health Institute (ASHI)
 American Red Cross (ARC) National Safety Council (NSC)

Specify the category your entity can be identified as (select only one):

- Educational Institutions Work Places
 Community Based Entities (CBO or Faith Based) Local Jurisdictions

CEO signature

date signed

All entities applying will need to meet the following four basic criteria before they can be considered for the *Dutchess County HEART Safe* designation (see glossary for details).

Check the boxes to indicate that your agency/community has met these basic criteria:

- A notice of Intent to Provide Public Access Defibrillation **(See Pg 14 and attach to application)**
- A maintained AED (Automatic External Defibrillator) ready to use, on-site with proper signage.
- Developed an AED Response Plan (see Sample Plan pg 9). **Attach your plan to this application.**
- A group of individuals (at least 10% of employees) CPR certified, are trained to use the AED, and are available to respond to an emergency.

To help us decide which level of designation you qualify for, **please check off the appropriate boxes within the specific row that identifies your entity** (i.e. Educational institution, workplace, community based organization, or local jurisdiction).

	BRONZE	SILVER	GOLD
EDUCATIONAL INSTITUTIONS (K-5th grade exempt from student CPR training requirements)	<input type="checkbox"/> Met Basic Criteria In Addition: <input type="checkbox"/> 25% staff with current CPR training <input type="checkbox"/> 25-49% students with current CPR training <input type="checkbox"/> 100% security with current CPR Certification	<input type="checkbox"/> Met Basic Criteria In Addition: <input type="checkbox"/> 50% staff with current CPR training <input type="checkbox"/> 50-74% students with current CPR training <input type="checkbox"/> 100% security with current CPR Certification	<input type="checkbox"/> Met Basic Criteria In Addition: <input type="checkbox"/> 75% with current CPR training <input type="checkbox"/> 75-100% students with current CPR training <input type="checkbox"/> 100% security with current CPR Certification
WORK PLACES	<input type="checkbox"/> Met Basic Criteria In Addition: <input type="checkbox"/> 25% staff with current CPR training	<input type="checkbox"/> Met Basic Criteria In Addition: <input type="checkbox"/> 50% staff with current CPR training	<input type="checkbox"/> Met Basic Criteria In Addition: <input type="checkbox"/> 75% staff with current CPR training
COMMUNITY BASED	<input type="checkbox"/> Met Basic Criteria In Addition: <input type="checkbox"/> 25% staff with current CPR training	<input type="checkbox"/> Met Basic Criteria In Addition: <input type="checkbox"/> 50% staff with current CPR training	<input type="checkbox"/> Met Basic Criteria In Addition: <input type="checkbox"/> 75% staff with current CPR training
LOCAL JURISDICTIONS	<input type="checkbox"/> Met Basic Criteria In Addition: <input type="checkbox"/> 25% Town owned municipal buildings will have AEDs available <input type="checkbox"/> 25% staff with current CPR training <input type="checkbox"/> 25-49% restaurants will have CPR kits (per NYS Law)	<input type="checkbox"/> Met Basic Criteria In Addition: <input type="checkbox"/> 50% Town owned municipal buildings will have AEDs available <input type="checkbox"/> 50% staff with current CPR training <input type="checkbox"/> 50-74% restaurants will have CPR kits (per NYS Law)	<input type="checkbox"/> Met Basic Criteria In Addition: <input type="checkbox"/> 75% Town owned municipal buildings will have AEDs available <input type="checkbox"/> 75% staff with current CPR training <input type="checkbox"/> 75-100% restaurants will have CPR kits (per NYS Law)

GLOSSARY OF TERMS

AED (Automated External Defibrillator) - A semi-automatic or automatic defibrillator which guides the user through the steps of defibrillation. This device recognizes life threatening heart rhythms and advises the user to shock or not shock the individual.

AED Placement and Signage - AEDs should be placed in an area where it is readily available to use in an emergency. Signs stating the location of the AED are required to be posted at all entrances. It is recommended that signs be posted throughout the building and at the location of the AED.

AED Response Plan - Written procedures to be followed in an emergency requiring the use of the AED. These procedures ensure the 4 steps of the chain of survival are carried out.

Chain of Survival - Four links that increase the chances of survival for individuals who experience sudden cardiac arrest: early access to emergency care (dialing 911 immediately), early CPR, to maintain blood flow to the brain, early defibrillation, to deliver a shock of electricity to restart the heart and early advanced care, administered by an emergency team at the scene who transport the individual to the hospital.

CPR (Cardiopulmonary Resuscitation) - CPR is the provision of rescue breathing and chest compressions to individuals suffering from cardiac arrest. It is a simple, easily learned emergency procedure designed to keep the individual's brain and heart supplied with blood and oxygen until medical help arrives.

CPR Training - A program developed by an accredited organization that teaches the skills of giving CPR. The student does not receive a course completion card.

CPR Certified - A program developed by an accredited organization that teaches the skills of giving CPR and the use of an AED. The student receives a course completion card with an expiration date of when it should be renewed.

Defibrillation - The delivery of an electric shock to restore a heart's normal rhythm.

Enhanced 9-1-1 - A system where an emergency call is routed directly to an E-911 center. The 911 operator can see the address and phone number of caller immediately on the screen. The 911 operator obtains necessary information relative to the emergency. Instructions are then given to caller, while a second 911 operator sends the proper units to the address of the emergency.

HEART Safe Designation - A status given to a community or entity who has met specific criteria enabling them to increase the survival of individuals who experience sudden cardiac arrest.

Notice of Intent to Provide Public Access Defibrillation - A New York State Department of Health - Bureau of Emergency Medical Services' form that must be completed and submitted to your Regional Emergency Medical Services Council upon purchasing and obtaining an AED. (See pages 12-13 for information, responsibilities and address for submission)

Sudden Cardiac Arrest – abrupt cessation of normal heart beats. The heart is no longer able to pump blood to the brain and body. Can also be caused by conditions other than a heart attack.

FREQUENTLY ASKED QUESTIONS

Who can apply to be designated *HEART Safe*?

Any entity within the community meeting the defined criteria.

Is there an application fee?

No, there is no application fee.

Why should my agency/community be designated as *HEART Safe*?

To make the agency/community a safer place to live, work, and play by being prepared as well as to reduce the number of deaths and disability associated with sudden cardiac arrest.

When is the *HEART Safe Community Designation* application due?

HEART Safe designation application can be submitted to the Dutchess County Department of Health anytime.

For how long is the designation valid?

The *HEART Safe Community* designation is valid for two years, after which you will need to re-apply to maintain or upgrade your designation.

What is the cost associated with meeting the criteria to become a *HEART Safe Community*?

The cost will vary depending on characteristics including CPR training need and AED costs.

Who decides if an agency/community has met the criteria to be designated *HEART Safe*?

The Dutchess County *HEART Safe* committee is made up of Dutchess County Department of Health staff, representatives and/or volunteers of the American Heart Association, and other community members appointed by the County Executive.

Will a shock always need to be delivered by the AED to an individual who has sudden cardiac arrest?

Once an AED is attached to the individual, it will look at the electrical activity of the heart. If the electrical activity is "chaotic" and needs a "restart," the AED will request a shock be delivered. If someone is in cardiac arrest and the AED does not indicate a shock, CPR should be continued.

Is the AED safe to use?

AEDs are designed with multiple safeguards and warnings before any energy is released. When using an AED, individuals should be trained or supervised by a trained person.

Can anyone buy an AED?

Yes, however, AEDs are manufactured and sold under guidelines approved by the FDA. For organizational use, a New York State Department of Health form called "Notice of Intent to Provide Public Access to Defibrillation" must be completed and submitted. For home use, current FDA rules require a physician's prescription to purchase an AED.

How much does an AED cost?

There are a variety of AEDs available and cost vary.. In New York State, there is a \$500 tax deduction available for businesses and organizations. For resuscitation of a friend, coworker, or loved one, it's priceless. Websites for purchasing AEDs and financial assistance are provided on pages 10-11

What type of maintenance is involved with an AED?

The AED requires a daily inspection to ensure the unit is functioning. Weekly inspection is recommended to ensure the AED and the alarm on the cabinet is operating correctly and supplies are current.

Who can administer CPR and use the AED?

Anyone who is currently certified by an accredited organization or is acting under the direction of someone with training (i.e. 911), acting in good faith, and within the constraints of their certification receives immunity from liability under the Good Samaritan Law (Public Health Law 3000 a & b). This law precludes liability for ordinary negligence (i.e. failure to exercise reasonable care, causing harm inadvertently). To read the law please log on to <http://www.health.state.ny.us/nysdoh/ems/art30.htm>

What if I am not trained?

If you come upon an unconscious individual and are not trained, it is of utmost importance to call 911. In Dutchess County, an Enhanced 911 Operator will talk you through the steps of performing CPR and using an AED. The 911 operator will also get emergency advanced care (ambulance) on the way quickly.

What if I need additional *HEART Safe Community* designation signs or decals?

For an additional fee, you can order additional signs or decals for your **HEART Safe** designated place. To request additional signage, contact the Dutchess County Department of Health at 845.486.3421.

Please note: Dutchess County **HEART Safe Community** designation signs are the property of Dutchess County Department of Health and must be returned to Dutchess County Department of Health if designation status is not maintained.

SAMPLE AED RESPONSE PLAN

XYZ Company's AED Response Plan

When you come upon someone who has collapsed:

1. Assess scene for personal safety.
2. Yell for help, tell one person to call 911 and another to get the AED (if you are alone you will have to do this).
3. Assess the individual for responsiveness.
4. If unresponsive, immediately start CPR
 1. Check for breathing
 2. If individual is not breathing, start CPR by giving 2 breaths and 30 compressions.
 3. Repeat CPR (2 breaths and 30 compressions) until AED arrives.
5. When AED arrives,
 1. Turn on AED.
 2. Follow the prompts provided by the AED.
 3. Press shock button if indicated by the AED.
 4. After shock is delivered continue CPR.
6. Continue CPR until ambulance arrives on the scene.

RESOURCES

COMPLETING THE *HEART Safe* APPLICATION

For **assistance to complete** the HEART Safe application you may call 845.486.3559

CPR TRAINING or CERTIFICATION PROGRAMS (ACCREDITED)

If you are interested in getting an **accredited training CPR program** you can log on to or call the following local organizations at:

- American Heart Association
Dutchess - Ulster Region
301 Manchester Road Suite 105
Poughkeepsie, NY 12603
845-485-4703 or at www.americanheart.org/cpr
- The American Red Cross
Dutchess County Chapter
103 Hooker Ave
Poughkeepsie, NY 12601
845 471-0220 or <http://chapters.redcross.org/ny/dutchess/sched.hs.htm>
- The National Safety Council
Northeastern New York Chapter
44 Clovin Ave 12206
1-518-438-2365 or <http://www.nsc.org/train/ec>
- Or another nationally accredited program where you will find training centers in your area and schedules for CPR trainings.

PURCHASING AN AED

If you are interested in **purchasing an AED**, the following websites can help:

Cardiac Science
800.991.5465
www.caridacscience.com

Defibtech
866.333.4248
www.defibtech.com

HEARTSINE Technologies
866.478.7463
www.heartsine.com

Philips Medical Systems/Heartstream
800.263.3342
www.medical.philips.com

Medtronic Physio-Control
800.442.1142
www.physiocontrol.com

Zoll Medical Corporation
800.348.9011
www.zoll.com

Please Note: The Dutchess County Department of Health and American Heart Association do not endorse or recommend one device over another.

FINANCIAL SUPPORT/GRANTS TO PURCHASE AEDs

If AED program costs cannot be funded directly, it is necessary to explore alternative funding sources, such as: Local corporations and industry, Local civic organizations, Private foundations, Public charities, Government grants, and Traditional fund-raisers. Financial support and grants to purchase AEDs are available through the following organizations:

- 1) Community Foundation of Dutchess County
80 Washington Street, Suite 201
Poughkeepsie, NY 12601
Phone: 845-452-3077
Fax: 845-452-3083
email: cfdc@cfdcny.org

- 2) The AEDGrant.com Program.
AEDGrant.com
449 Santa Fe Dr., Suite 127
Encinitas , CA 92024
Phone: 760-944-1048
Web: www.aedgrant.com
email: info@aedgrant.com

A corporate buy-down grant program funded by generous donations, corporate backing, and AED manufacturer sponsors.

- 3) The Medtronic Foundation
Medtronic Foundation HeartRescue Program, which provides grants for AED training projects (www.medtronic.com).

- 4) For potential corporate funding sources, see Corporate Grantmakers at www.fdncenter.org

	 New York State Department of Health Bureau of Emergency Medical Services POLICY STATEMENT <i>Supersedes/Updates: 98-10, 06-03, 07-04</i>	No. 09-03 Date: March 6, 2009 Re: Public Access Defibrillation Page 1 of 5
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The purpose of this policy is to assist a person, firm, organization or other entity in understanding the notification process for operating an automated external defibrillator pursuant to a collaborative agreement under the provisions of Chapter 552 of the Laws of 1998 authorizing Public Access Defibrillation. A Public Access Defibrillation (PAD) program is designed to encourage greater acquisition, deployment and use of automatic external defibrillators (AED) in communities around the state in an effort to reduce the numbers of deaths associated with sudden cardiac arrest. Since the enabling legislation's inception, there have been 4,889 PAD programs established, with over 156,167 people trained and 21,692 AED machines in public sites across the state. This program has been successful in saving many lives all across New York State.

At present, the following facilities or organizations must have trained providers and an AED on site:

- Public schools (§ 1 of the Education Law);
- State owned public buildings (Title 9 of Executive Law Subtitle G§ 303.1);
- Health clubs with a membership of greater than 500 people (General Business Law § 627-A);
- Public gathering locations (PHL § 225-5(b)), and
- Public surf beaches with lifeguards (PHL § 225-5(c)).

To be authorized to use an AED under this statute an individual or organization needs to make specific notification of intent to establish a PAD program to the appropriate Regional Emergency Medical Services Council (REMSCO) and the New York State Department of Health (DOH).

There are no approvals or certifications required.

Public Access Defibrillation Program Requirements
Original Notification Process

To be authorized to have a PAD program and utilize an AED, the following steps must be completed:

- Identify a New York State licensed physician or New York State based hospital knowledgeable and experienced in emergency cardiac care to serve as Emergency Health Care Provider (EHCP) to participate in a collaborative agreement;
- Select an AED that is in compliance with the Article 30, section 3000-B (1)(A). The AED must be programmed to the current Emergency Cardiovascular Care (ECC) Guidelines, capable of defibrillating both adult and pediatric patients. Please check the shaded box on the Notice of Intent to Provide PAD (DOH-4135) if the machine is approved for pediatric use;
- Select and use a SEMAC/DOH approved PAD training course for AED users. At present, the 13 approved programs are as follows:

American Heart Association	Emergency University
American Red Cross	EMS Safety Service, Inc
American Safety & Health Institute	Medic First Aid International
Emergency Care and Safety Institute	National Safety Council
Emergency First Response	REMSCO of NYC, Inc
Emergency Services Institute	State University of NY
Wilderness Medical Associates	

- Develop with the EHCP, a written collaborative agreement which shall include, but not be limited to the following items:
 - Written practice protocols for the use of the AED;
 - Written policies and procedures which include;
 - Training requirements for AED users;

- A process for the immediate notification of EMS by calling of 911;
 - A process for identification of the location of the AED units;
 - A process for routine inspection of the AED unit(s) as well as regular maintenance and which meet or exceed manufacturers recommendations;
 - Incident documentation requirements, and
 - Participation in a regionally approved quality improvement program.
- Provide written notice to the 911 and/or the community equivalent ambulance dispatch entity of the availability of AED service at the organization's location;
 - File the Notice of Intent (NOI) to Provide PAD (DOH 4135) and a signed Collaborative Agreement with the appropriate Regional Emergency Medical Services Council (REMSCO), and
 - File a new NOI and Collaborative Agreement with the REMSCO if the EHCP changes.

Reporting a PAD AED Use

In the event that the PAD program uses the AED to defibrillate a person, the program must report the incident to the appropriate REMSCO. The REMSCO may request additional information regarding the incident, but the PAD must report, at a minimum, the following information:

- Provide written notification of AED usage to the REMSCO within 48 hours of the incident;
- The name of the PAD program;
- Location of the incident;
- The date and time of the incident;
- The age and gender of the patient;
- Estimated time from arrest to CPR and the 1st AED shock;
- The number of shocks administered to the patient;
- The name of the EMS agency that responded, and
- The hospital to which the patient was transported.

A copy of the usage report should also be provided to the EHCP.

Regional EMS Council Responsibility in Public Access Defibrillation

Each REMSCO is responsible for receiving and maintaining notification and utilization documentation. The REMSCOs must develop and implement the following policies and procedures:

- Insure that a copy of each new or updated Notice of Intent (DOH 4135) is forwarded to the Bureau of EMS;
- Maintain a copy of the Notice of Intent and the Collaborative Agreement;
- Collect utilization documentation and information;
- Provide detailed quarterly reports to the DOH on PAD programs in the region, and
- Develop Quality Assurance participation, data submission and documentation requirements for participating organizations.

Data Collection Requirements

REMSCO quality improvement programs are encouraged to use the data elements from the Utstein Guidelines for Prehospital Cardiac Arrest Research (Cumming RO, Chamberlain DA, Abramson NS, et al, Circulation 1991; 84:960-975).

Submit completed Notice of Intent to Provide Public Access Defibrillation form to:

Hudson Valley EMS Council
45 Academy Avenue
Cornwall-on-Hudson, NY 12520

**Notice of Intent to Provide
Public Access Defibrillation**

Original Notification Update

Entity Providing PAD

Name of Organization	() Telephone Number
Name of Primary Contact Person	E-Mail Address
Address	() Fax Number
City State Zip	

Type of Entity (please check the appropriate boxes)

<input type="checkbox"/> Business	<input type="checkbox"/> Fire Department/District	<input type="checkbox"/> Private School
<input type="checkbox"/> Construction Company	<input type="checkbox"/> Police Department	<input type="checkbox"/> College/University
<input type="checkbox"/> Health Club/ Gym	<input type="checkbox"/> Local Municipal Government	<input type="checkbox"/> Physician's Office
<input type="checkbox"/> Recreational Facility	<input type="checkbox"/> County Government	<input type="checkbox"/> Dental Office or Clinic
<input type="checkbox"/> Industrial Setting	<input type="checkbox"/> State Government	<input type="checkbox"/> Adult Care Facility
<input type="checkbox"/> Retail Setting	<input type="checkbox"/> Public Utilities	<input type="checkbox"/> Mental Health Office or Clinic
<input type="checkbox"/> Transportation Hub	<input type="checkbox"/> Public School K - 6	<input type="checkbox"/> Other Medical Facility (specify)
<input type="checkbox"/> Restaurant	<input type="checkbox"/> Public School 6 - 12	<input type="checkbox"/> Other (specify)

PAD Training Program

<input type="checkbox"/> American Heart Association	<input type="checkbox"/> National Safety Council	<input type="checkbox"/> REMSCO of NYC, Inc
<input type="checkbox"/> American Red Cross	<input type="checkbox"/> Emergency Services Institute	<input type="checkbox"/> EMS Safety Service, Inc
<input type="checkbox"/> American Safety & Health Institute	<input type="checkbox"/> Medic First Aid International	<input type="checkbox"/> State University of NY

Automated External Defibrillator

Manufacturer of AED Unit	Number of AEDs	Number of Trained PAD Providers	Sign(s) posted at Building Entrance(s) <input type="checkbox"/>
	Are AED(s) Pediatric Capable <input type="checkbox"/>		

Emergency Health Care Provider

Name of Emergency Health Care Provider (Hospital or Physician)	NYS License Number	() Telephone Number
Address		
City State Zip		() Fax Number

Name of Ambulance Service and 911 Dispatch Center

Name of Ambulance Service and Contact Person	() Telephone Number
Name of 911 Dispatch Center and Contact Person	County

Authorization Names and Signatures

CEO or Designee (Please print)	Signature	Date
Physician or Hospital Representative (Please print)	Signature	Date

DOH-4135(9/07) Complete this form and send it with your completed Collaborative Agreement to the REMSCO for you area



CT-250

Staple forms here

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 this form with Form CT-3, CT-3-A, CT-3-S, CT-32, CT-32-A, CT-32-S, CT-33, CT-33-A, or CT-33-NL.

Part 1 - Computation of credit (attach additional sheets if necessary)

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)

Total column E amounts from attached sheets (if any).....

- 1 Total all column E amounts
2 Credit from partnerships (see instructions)
3 Total credit computed for the current tax year (add lines 1 and 2)

Part 2 - Computation of credit used (New York S Corporations do not complete this part)

- 4 Tax before credits (see instructions)
5 Enter other tax credits used (see instructions)
6 Net tax (subtract line 5 from line 4)
7 Tax limitation - (enter appropriate tax)
8 Credit limitation (subtract line 7 from line 6; if line 7 is greater than line 6, enter 0)
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)

Instructions

General information

A credit for purchase of an automated external defibrillator, as defined under section 3000-b of the Public Health Law, is allowed for 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 minimum 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 1 and Part 2.

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 1 — 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 2 — Computation of credit used

New York S corporations: Do not complete Part 2. 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-I, *Instructions for Form CT-600, Ordering of Corporation Tax Credits*.

If you are included in a combined return, include any amount of tax credit(s) being claimed by other members of the combined group, including the automated external defibrillator credit, that you wish to apply before your automated external defibrillator credit.

Life insurance corporations: Do not enter on this line any amount of empire zone (EZ) wage tax credit, zone equivalent area (ZEA) wage tax credit, or EZ capital tax credit you may be claiming. If you are included in a combined return, do not include any amount of these credits being claimed by other members of the combined group.

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