



# Alcoholic Beverage Production Credit

Tax Law – Sections 37 and 210-B.39

# CT-636

All filers must enter tax period:

beginning  ending

Legal name of corporation	Employer identification number (EIN)
---------------------------	--------------------------------------

File this form with Form CT-3, CT-3-A, or CT-3-S.

All filers **must** complete line A.

**A** Are you claiming this credit as a corporation that **earned** the credit (not as a corporate partner that received a share of the credit from a partnership)? (mark an **X** in the appropriate box; see instructions) ..... Yes  No

**C corporations**

If **Yes**, complete Schedule A, Schedules B, C, D, and/or E, as applicable, and Schedules F and G.

If **No**, and you are claiming this credit as a corporate partner, complete Schedules H, F and G.

**New York S corporations**

If **Yes**, complete Schedule A, Schedules B, C, D, and/or E, as applicable.

If **No**, and you are claiming this credit as a corporate partner, complete Schedule H.

## Schedule A – Eligibility

**B** Are you registered as a distributor under Tax Law Article 18 (Taxes on Alcoholic Beverages)? ..... Yes  No   
If **Yes**, enter the name, the EIN, and the State Liquor Authority (SLA) license number of the registered distributor below.

If **No**, **stop**. You do not qualify for this credit.

Name of registered distributor	EIN of registered distributor	SLA license number of registered distributor

**C** For the tax year, did you produce in New York State (for each question, mark an **X** in the appropriate box; see Eligibility in the instructions):

60 million gallons or less of beer? ..... Yes  No   
If **Yes**, complete Schedule B.

60 million gallons or less of cider? ..... Yes  No   
If **Yes**, complete Schedule C.

20 million gallons or less of wine? ..... Yes  No   
If **Yes**, complete Schedule D.

800,000 gallons or less of liquor? ..... Yes  No   
If **Yes**, complete Schedule E.

If you answered **No** to **all** questions, **stop**. You do not qualify for this credit for this tax year.



## Schedules B through F – Computation of credit

### Schedule B – Credit for beer produced in New York State in this tax year (see instructions)

#### Part 1 – Credit for the first 500,000 gallons (attach additional sheets if necessary)

A	B
Beer production facility's physical address	Total gallons of beer (from Form(s) MT-456; see instructions)
Total of column B amounts from additional sheets, if any .....	
1 Add column B amounts .....	1
2 Enter the lesser of line 1 or 500,000 .....	2
3 Credit for the <b>first</b> 500,000 gallons (multiply line 2 by .14; see instructions) .....	3

#### Part 2 – Credit for gallons in excess of 500,000 (attach additional sheets if necessary)

A	B
Beer production facility's physical address	Total gallons of beer (from Form(s) MT-456; see instructions)
Total of column B amounts from additional sheets, if any .....	
4 Add column B amounts .....	4
5 Subtract 500,000 from line 4 .....	5
6 Enter the lesser of line 5 or 15,000,000 (see instructions) .....	6
7 Credit for gallons in <b>excess</b> of 500,000 (multiply line 6 by .045).....	7
8 Total credit for beer produced in New York State (add lines 3 and 7) .....	8

**New York S corporations:** Include the amount from line 8 on the applicable line of Form CT-34-SH.



**Schedule C – Credit for cider produced in New York State in this tax year** (see instructions)

**Part 1 – Credit for the first 500,000 gallons** (attach additional sheets if necessary)

A	B
Cider production facility's physical address	Total gallons of cider (from Form MT-456; see instructions)
Total of column B amounts from additional sheets, if any .....	
<b>9</b> Add column B amounts .....	<b>9</b>
<b>10</b> Enter the lesser of line 9 or 500,000 .....	<b>10</b>
<b>11</b> Credit for the <b>first</b> 500,000 gallons (multiply line 10 by .14; see instructions) .....	<b>11</b>

**Part 2 – Credit for gallons in excess of 500,000** (attach additional sheets if necessary)

A	B
Cider production facility's physical address	Total gallons of cider (from Form MT-456; see instructions)
Total of column B amounts from additional sheets, if any .....	
<b>12</b> Add column B amounts .....	<b>12</b>
<b>13</b> Subtract 500,000 from line 12 .....	<b>13</b>
<b>14</b> Enter the lesser of line 13 or 15,000,000 (see instructions) .....	<b>14</b>
<b>15</b> Credit for gallons in <b>excess</b> of 500,000 (multiply line 14 by .045) .....	<b>15</b>
<b>16</b> Total credit for cider produced in New York State (add lines 11 and 15) .....	<b>16</b>

**New York S corporations:** Include the amount from line 16 on the applicable line of Form CT-34-SH.



**Schedule D – Credit for wine produced in New York State in this tax year** (see instructions)

**Part 1 – Credit for the first 500,000 gallons** (attach additional sheets if necessary)

A	B
Wine production facility's physical address	Total gallons of wine (from Form(s) MT-456; see instructions)
Total of column B amounts from additional sheets, if any .....	
<b>17</b> Add column B amounts .....	<b>17</b>
<b>18</b> Enter the lesser of line 17 or 500,000 .....	<b>18</b>
<b>19</b> Credit for the <b>first</b> 500,000 gallons (multiply line 18 by .14; see instructions) .....	<b>19</b>

**Part 2 – Credit for gallons in excess of 500,000** (attach additional sheets if necessary)

A	B
Wine production facility's physical address	Total gallons of wine (from Form(s) MT-456; see instructions)
Total of column B amounts from additional sheets, if any .....	
<b>20</b> Add column B amounts .....	<b>20</b>
<b>21</b> Subtract 500,000 from line 20 .....	<b>21</b>
<b>22</b> Enter the lesser of line 21 or 15,000,000 (see instructions) .....	<b>22</b>
<b>23</b> Credit for gallons in <b>excess</b> of 500,000 (multiply line 22 by .045) .....	<b>23</b>
<b>24</b> Total credit for wine produced in New York State (add lines 19 and 23) .....	<b>24</b>

**New York S corporations:** Include the amount from line 24 on the applicable line of Form CT-34-SH.

544004220094



**Schedule E – Credit for liquor produced in New York State in this tax year** (see instructions)

**Part 1 – Credit for the first 500,000 gallons** (attach additional sheets if necessary)

A	B
Liquor production facility's physical address	Total gallons of liquor (from Form(s) MT-456; see instructions)
Total of column B amounts from additional sheets, if any .....	
<b>25</b> Add column B amounts .....	<b>25</b>
<b>26</b> Enter the lesser of line 25 or 500,000 .....	<b>26</b>
<b>27</b> Credit for the <b>first</b> 500,000 gallons (multiply line 26 by .14; see instructions) .....	<b>27</b>

**Part 2 – Credit for gallons in excess of 500,000** (attach additional sheets if necessary)

A	B
Liquor production facility's physical address	Total gallons of liquor (from Form(s) MT-456; see instructions)
Total of column B amounts from additional sheets, if any .....	
<b>28</b> Add column B amounts .....	<b>28</b>
<b>29</b> Subtract 500,000 from line 28 .....	<b>29</b>
<b>30</b> Enter the lesser of line 29 or 300,000 (see instructions) .....	<b>30</b>
<b>31</b> Credit for gallons in <b>excess</b> of 500,000 (multiply line 30 by .045) .....	<b>31</b>
<b>32</b> Total credit for liquor produced in New York State (add lines 27 and 31) .....	<b>32</b>

**New York S corporations:** Include the amount from line 32 on the applicable line of Form CT-34-SH.

**Schedule F – Total credit** (New York S corporations do not complete this schedule)

<b>33</b> Alcoholic beverage production credit (add lines 8, 16, 24, and 32) .....	<b>33</b>
<b>34 Partner:</b> Enter your share of credit from your partnership (from line 45, column G).....	<b>34</b>
<b>35</b> Add lines 33 and 34 .....	<b>35</b>

Continue with Schedule G.



**Schedule G – Computation of tax credit used, refunded, or credited as an overpayment to the next year**  
*(see instructions; New York S corporations do not complete this schedule)*

36 Tax due before credits .....	36	
37 Tax credits claimed before this credit .....	• 37	
38 Subtract line 37 from line 36 .....	38	
39 Minimum tax.....	39	
40 Credit limitation <i>(subtract line 39 from line 38; if zero or less, enter 0)</i> .....	• 40	
41 Credit to be used this tax year.....	• 41	
42 Unused tax credit available as a refund or as an overpayment <i>(subtract line 41 from line 35)</i> .....	• 42	
43 Tax credit to be refunded <i>(limited to the amount on line 42)</i> .....	• 43	
44 Amount to be applied as an overpayment to next year's tax <i>(subtract line 43 from line 42)</i> .....	• 44	

**Schedule H – Partnership information** *(attach additional sheets if necessary)*

If you were a partner in a partnership and received a share of the credit from that partnership, complete the following information *(list the name of each partnership and the EIN here; for each partnership complete columns C through G on the corresponding lines below)*.

Item	A Name of partnership				B Partnership's EIN
A					•
B					•
C					•
D					•
Item	C Share of credit for beer production	D Share of credit for cider production	E Share of credit for wine production	F Share of credit for liquor production	G Total share of alcoholic beverage production credit <i>(add columns C through F)</i>
A					
B					
C					
D					
Total from additional sheet(s)....					
45 Totals of columns C through G and amounts from additional sheets <i>(see instructions)</i>					
45	•	•	•	•	•

**New York S corporations:** Include the amount from line 45, columns C through F on the applicable lines of Form CT-34-SH.

**All others:** Enter the amount from the line 45, column G on line 34.

