



# 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)
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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, or E, as applicable, and Schedules F and G.

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

**New York S corporations**

If Yes, complete Schedule A, Schedules B, C, D, 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):

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 E: Calculation 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 forms 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 forms, 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 forms 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 forms, 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.

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**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 forms 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 forms, 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 forms 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 forms, 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 forms 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 forms, 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 .30; see instructions) .....	<b>19</b>

**Part 2: Credit for gallons in excess of 500,000** (attach additional forms 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 forms, 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.

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**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, columns B and C) .....	•	<b>33</b>	
<b>34 Partner:</b> Enter your share of credit from your partnership (from line 45, column H) .....	•	<b>34</b>	
<b>35</b> Add lines 33 and 34 .....	•	<b>35</b>	

Continue with Schedule G.

**Schedule G: Calculation 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)

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

**Schedule H: Partnership information** (attach additional forms 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 H 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 containing more than 2% but not more than 24% ABV	G Share of credit for liquor production containing more than 24% ABV	H Total share of alcoholic beverage production credit (add columns C through G)	
A							
B							
C							
D							
Total from additional forms							
	•	•	•	•	•	•	
<b>45</b> Totals of columns C through H and amounts from additional forms (see instructions below) .....							
<b>45</b> •	•	•	•	•	•	•	

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

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

