



New York State Department of Taxation and Finance
Beer Production Credit
 Tax Law Section 37, Article 9-A, Section 210.45

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.

Mark an **X** in the box if you are claiming this credit as a corporate partner (see instructions).....

Schedule A – Eligibility

A Are you registered as a distributor under Tax Law Article 18 (Taxes on Alcoholic Beverages)? Yes No

B For the tax year, did you produce 60 million gallons of beer or less in New York State? Yes No
 If you answered *No* to question A or B, **stop**. You do not qualify for this credit for this tax year.

Schedule B – Computation of credit (see instructions)

Part 1 – Credit for the first 500,000 gallons produced in New York State (attach additional sheets if necessary)

A Beer production facility's physical address	B Total gallons of beer produced in NYS on or after April 1, 2012
1 Total of column B amounts from additional Form(s) CT-636, if any	1
2 Add column B amounts (include any amount from line 1)	2
3 Enter the lesser of line 2 or 500,000	3
4 Total credit for first 500,000 gallons produced in New York State (multiply line 3 by .14; see instr.)	4

Part 2 – Credit for gallons produced in New York State in excess of 500,000 (attach additional sheets if necessary)

A Beer production facility's physical address	B Total gallons of beer produced in NYS on or after April 1, 2012
5 Total of column B amounts from additional Form(s) CT-636, if any	5
6 Add column B amounts (include any amount from line 5)	6
7 Subtract 500,000 from line 6	7
8 Enter the lesser of line 7 or 15,000,000 (see instructions)	8
9 Total credit for gallons produced in New York State in excess of 500,000 (multiply line 8 by .045)	9
10 Add lines 4 and 9	10
11 Partner: Enter your share of credit from your partnership (from line 23)	11
12 Add lines 10 and 11 (see instructions)	12

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Schedule C – 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)

13 Tax due before credits	13	
14 Tax credits claimed before this credit	• 14	
15 Subtract line 14 from line 13	15	
16 Minimum tax	16	
17 Credit limitation <i>(subtract line 16 from line 15; if zero or less, enter 0)</i>	• 17	
18 Credit to be used this tax year.....	• 18	
19 Unused tax credit available as a refund or as an overpayment <i>(subtract line 18 from line 12)</i>	• 19	
20 Tax credit to be refunded <i>(limited to the amount on line 19)</i>	• 20	
21 Amount to be applied as an overpayment to next year's tax <i>(subtract line 20 from line 19)</i>	• 21	

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

Name of partnership	Partnership's EIN	Credit amount
22 Total from additional sheet(s), if any	22	
23 Total credit from partnerships <i>(enter here and on line 11)</i>	23	

