



Beer Production Credit

Tax Law – Article 1, Section 37, Article 22, Section 606(uu)

All filers must enter tax period:

beginning ending

Submit this form with Form IT-201, IT-203, IT-204, or IT-205.

Name(s) as shown on return	Identifying number as shown on return
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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 – Individual (including sole proprietor), partnership, and fiduciary (see instructions)

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

A Beer production facility's physical address	B Total gallons of beer produced in NYS in this tax year
1 Total of column B amounts from additional Form(s) IT-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 .00

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

A Beer production facility's physical address	B Total gallons of beer produced in NYS in this tax year
5 Total of column B amounts from additional Form(s) IT-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 .00
10 Add lines 4 and 9	10 .00

Individuals and partnerships: Enter the line 10 amount on line 15.

Fiduciaries: Include the line 10 amount on the *Total* line of Schedule E, column C.



Schedule C – Partnership, S corporation, estate, and trust information (see instructions)

If you were a partner in a partnership, a shareholder of a New York S corporation, or a beneficiary of an estate or trust and received a share of the beer production credit from that entity, complete the following information for each partnership, New York S corporation, estate or trust. For *Type*, enter **P** for partnership, **S** for S corporation, or **ET** for estate or trust.

Name of entity	Type	Employer identification number

Schedule D – Partner’s, shareholder’s, or beneficiary’s share of credit (see instructions)

Partner	11	Enter your share of credit from your partnership	11	.00
S corporation shareholder	12	Enter your share of credit from your S corporation	12	.00
Beneficiary	13	Enter your share of credit from the estate or trust	13	.00
	14	Total (add lines 11, 12, and 13)	14	.00

Fiduciaries: Include the line 14 amount in the *Total* line of Schedule E, column C.

All others: Enter the line 14 amount on line 16.

Schedule E – Beneficiary’s and fiduciary’s share of credit (see instructions)

A Beneficiary’s name (same as on Form IT-205, Schedule C)	B Identifying number	C Share of credit
Total (fiduciaries, enter the amount from line 10 plus the amount from line 14)		.00
		.00
		.00
Fiduciary		.00

Schedule F – Computation of credit (see instructions)

Individuals and partnerships	15	Enter the amount from line 10	15	.00
Partners, S corporation shareholders, beneficiaries	16	Enter the amount from line 14	16	.00
Fiduciaries	17	Enter the amount from Schedule E, column C, <i>Fiduciary</i> line..	17	.00
	18	Total credit (add lines 15, 16, and 17)	18	.00

