



# 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 – Individual (including sole proprietor), partnership, and fiduciary

**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)

Enter the employer identification number (EIN) of the registered distributor.....

### 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
<b>1</b> Total of column B amounts from additional Form(s) IT-636, if any	<b>1</b>
<b>2</b> Add column B amounts (include any amount from line 1) .....	<b>2</b>
<b>3</b> Enter the lesser of line 2 or 500,000 .....	<b>3</b>
<b>4</b> Total credit for first 500,000 gallons produced in New York State (multiply line 3 by .14; see instr.) ...	<b>4</b> .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
<b>5</b> Total of column B amounts from additional Form(s) IT-636, if any	<b>5</b>
<b>6</b> Add column B amounts (include any amount from line 5) .....	<b>6</b>
<b>7</b> Subtract 500,000 from line 6 .....	<b>7</b>
<b>8</b> Enter the lesser of line 7 or 15,000,000 (see instructions) .....	<b>8</b>
<b>9</b> Total credit for gallons produced in New York State in excess of 500,000 (multiply line 8 by .045)	<b>9</b> .00
<b>10</b> Add lines 4 and 9 .....	<b>10</b> .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)

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

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

**Schedule F – Computation of credit** (see instructions)

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

