NEW YORK STATE 2016

Department of Taxation and Finance

Alcoholic Beverage Production Credit

Tax Law – Article 1, Section 37, Article 9-A, Section 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)* .... Yes • ☐   No ☐

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

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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 Beer production facility's physical address	B Total gallons of beer
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 **first** 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 Beer production facility's physical address	B Total gallons of beer
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 **excess** 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 sheets if necessary)*

A Cider production facility's physical address	B Total gallons of cider
Total of column B amounts from additional sheets, if any	

9 Add column B amounts ....●	9	
10 Enter the lesser of line 9 or 500,000	10	
11 Credit for the **first** 500,000 gallons *(multiply line 10 by .14; see instructions)* ....●	11	

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

A Cider production facility's physical address	B Total gallons of cider
Total of column B amounts from additional sheets, if any	

12 Add column B amounts ....●	12	
13 Subtract 500,000 from line 12	13	
14 Enter the lesser of line 13 or 15,000,000 *(see instructions)*	14	
15 Credit for gallons in **excess** of 500,000 *(multiply line 14 by .045)* ....●	15	
16 Total credit for cider produced in New York State *(add lines 11 and 15)* ....●	16	

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 Wine production facility's physical address	B Total gallons of wine	
Total of column B amounts from additional sheets, if any		
17 Add column B amounts ....● **17**		
18 Enter the lesser of line 17 or 500,000 .... **18**		
19 Credit for the **first** 500,000 gallons *(multiply line 18 by .14; see instructions)* ....● **19**		

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

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

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

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 Liquor production facility's physical address	B Total gallons of liquor
Total of column B amounts from additional sheets, if any	

25 Add column B amounts ....●	**25**	
26 Enter the lesser of line 25 or 500,000	**26**	
27 Credit for the **first** 500,000 gallons *(multiply line 26 by .14; see instructions)* ....●	**27**	

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

A Liquor production facility's physical address	B Total gallons of liquor
Total of column B amounts from additional sheets, if any	

28 Add column B amounts ....●	**28**	
29 Subtract 500,000 from line 28	**29**	
30 Enter the lesser of line 29 or 300,000 *(see instructions)*	**30**	
31 Credit for gallons in **excess** of 500,000 *(multiply line 30 by .045)* ....●	**31**	
32 Total credit for liquor produced in New York State *(add lines 27 and 31)* ....●	**32**	

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)*

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

Continue with Schedule G.

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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 *(subtract line 39 from line 38; if zero or less, enter 0)*.................... ●	**40**	
41 Credit to be used this tax year... ●	**41**	
42 Unused tax credit available as a refund or as an overpayment *(subtract line 41 from line 35)*.............. ●	**42**	
43 Tax credit to be refunded *(limited to the amount on line 42)* .... ●	**43**	
44 Amount to be applied as an overpayment to next year's tax *(subtract line 43 from line 42)* .... ●	**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 *(add columns C through F)*
A					
B					
C					
D					
Total from additional sheet(s)	●	●	●	●	●
45 Totals of columns C through G and amounts from additional sheets *(see instructions)*					
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.