



Alcoholic Beverage Production Credit

CT-636

Tax Law – Article 1, Section 37, Article 9-A, Section 210-B.39

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, and/or E, as applicable, and Schedules F and G.

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

New York S corporations

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 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.



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	B
Beer production facility's physical address	Total gallons of beer (from Form MT-50; see instructions)
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	B
Beer production facility's physical address	Total gallons of beer (from Form MT-50; see instructions)
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.



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	B
Cider production facility's physical address	Total gallons of cider (from Form MT-60; see instructions)
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	B
Cider production facility's physical address	Total gallons of cider (from Form MT-60; see instructions)
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	B
Wine production facility's physical address	Total gallons of wine (from Form MT-41; see instructions)
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	B
Wine production facility's physical address	Total gallons of wine (from Form MT-41; see instructions)
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.

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

