

**Alcoholic Beverage Production Credit**

Tax Law – Sections 37 and 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; see instructions) Yes • ☐ No ☐

C corporations

If Yes, complete Schedule A, Schedules B, C, D, or E, as applicable, and Schedules F and G.

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

New York S corporations

If Yes, complete Schedule A, Schedules B, C, D, 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
	• <input type="text"/>	• <input type="text"/>

- C** For the tax year, did you produce in New York State (for each question, mark an **X** in the appropriate box):

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 E: Calculation 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 forms if necessary)

A	B
Beer production facility's physical address	Total gallons of beer (from Form(s) MT-456; see instructions)
Total of column B amounts from additional forms, 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 forms if necessary)

A	B
Beer production facility's physical address	Total gallons of beer (from Form(s) MT-456; see instructions)
Total of column B amounts from additional forms, 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 forms if necessary)

A	B
Cider production facility's physical address	Total gallons of cider (from Form MT-456; see instructions)
Total of column B amounts from additional forms, 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 forms if necessary)

A	B
Cider production facility's physical address	Total gallons of cider (from Form MT-456; see instructions)
Total of column B amounts from additional forms, 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 forms if necessary)*

A	B
Wine production facility's physical address	Total gallons of wine (from Form(s) MT-456; see instructions)
Total of column B amounts from additional forms, 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 <i>(multiply line 18 by .30; see instructions)</i>	19

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

A	B
Wine production facility's physical address	Total gallons of wine (from Form(s) MT-456; see instructions)
Total of column B amounts from additional forms, 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 <i>(see instructions)</i>	22
23 Credit for gallons in excess of 500,000 <i>(multiply line 22 by .045)</i>	23
24 Total credit for wine produced in New York State <i>(add lines 19 and 23)</i>	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 forms if necessary)

A	B	C
Liquor production facility's physical address	Total liters of liquor containing more than 2% but not more than 24% alcohol by volume (ABV) (from Form(s) MT-456; see instructions)	Total liters of liquor containing more than 24% ABV (from Form(s) MT-456; see instructions)
Total of columns B and C amounts from additional forms, if any		
25 Total (add column B and C amounts)	25	
26 Enter the amount from line 5 of the <i>Liquor worksheet</i> (see instructions)	26	
27 Credit rate for the first 500,000 gallons of liquor	27	2.54
27a Credit for the first 500,000 (multiply line 26 by 27)	27a	6.44

Part 2: Credit for gallons in excess of 500,000 (attach additional forms if necessary)

A	B	C
Liquor production facility's physical address	Total liters of liquor containing more than 2% but not more than 24% ABV (from Form(s) MT-456; see instructions)	Total liters of liquor containing more than 24% ABV (from Form(s) MT-456; see instructions)
Total of columns B and C amounts from additional forms, if any		
28 Total (add column B and C amounts)	28	
29 Enter the amount from line 6 of the <i>Liquor worksheet</i> (see instructions)	29	
30 Credit rate for gallons in excess of 500,000	30	.045
31 Credit for gallons in excess of 500,000 (multiply line 29 by line 30)	31	
32 Total credit for liquor produced in New York State (add lines 27a and 31, columns B and C)	32	

New York S corporations: Include the amounts from line 32, columns B and C on the applicable lines 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, columns B and C)	•	33		
34 Partner: Enter your share of credit from your partnership (from line 45, column H)	•	34		
35 Add lines 33 and 34	•	35		

Continue with Schedule G.

Schedule G: Calculation 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 (enter the lesser of line 35 or line 40; and transfer to your franchise return) ..	•	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; enter here and transfer to your franchise return) ..	•	43		
44 Amount to be applied as an overpayment to next year's tax (subtract line 43 from line 42; enter here and transfer to your franchise return)	•	44		

Schedule H: Partnership information (attach additional forms 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 H 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 containing more than 2% but not more than 24% ABV		G Share of credit for liquor production containing more than 24% ABV		H Total share of alcoholic beverage production credit (add columns C through G)	
A												
B												
C												
D												
Total from additional forms												
	•		•		•		•		•		•	
45 Totals of columns C through H and amounts from additional forms (see instructions below)												
45	•		•		•		•		•		•	

New York S corporations: Include the amount from line 45, columns C through G on the applicable lines of Form CT-34-SH.

All others: Enter the amount from line 45, column H on line 34.

