



Department of Taxation and Finance

# Alcoholic Beverage Production Credit

Tax Law – Sections 37 and 210-B.39

# CT-636

All filers must enter tax period:

beginning

LIAB\_PRD\_BEG\_DT

ending

LIAB\_PRD\_END\_DT

Legal name of corporation

LEGAL\_NAME

Employer identification number (EIN)

EXT\_TP\_ID

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 ☐

ALE\_CRDT\_ERNR\_IND

ALE\_PRTNR\_NO\_IND

## 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.

ALE\_RGST\_IND

ALE\_RGST\_NO\_IND

| Name of registered distributor | EIN of registered distributor | SLA license number of registered distributor |
|--------------------------------|-------------------------------|----------------------------------------------|
| ALE_RGST_DIST_NAME             | ALE_EIN_ID                    | ALE_SLA_LIC_NMBR                             |

- 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.

ALE\_BEER\_LMT\_IND

ALE\_BEER\_LMT\_NO\_IND

60 million gallons or less of cider? ..... Yes • ☐ No ☐

If Yes, complete Schedule C.

ALE\_CIDER\_LMT\_IND

ALE\_CID\_LMT\_NO\_IND

20 million gallons or less of wine? ..... Yes • ☐ No ☐

If Yes, complete Schedule D.

ALE\_WINE\_LMT\_IND

ALE\_WNE\_LMT\_NO\_IND

800,000 gallons or less of liquor? ..... Yes • ☐ No ☐

If Yes, complete Schedule E.

ALE\_LIQ\_LMT\_IND

ALE\_LIQ\_LMT\_NO\_IND

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<br>Beer production facility's physical address                                               |  |           |  | B<br>Total gallons of beer<br>(from Form(s) MT-456;<br>see instructions) |                  |
|------------------------------------------------------------------------------------------------|--|-----------|--|--------------------------------------------------------------------------|------------------|
| CT636SCHEDBPT1                                                                                 |  |           |  |                                                                          |                  |
| frst5Gal                                                                                       |  |           |  | TOT_GAL_ALE_NMBR                                                         |                  |
| STR_1_ADR                                                                                      |  | ZIP_5_ADR |  |                                                                          |                  |
| STR_2_ADR                                                                                      |  | ZIP_4_ADR |  |                                                                          |                  |
| CTY_ADR                                                                                        |  | ST_ADR    |  |                                                                          |                  |
|                                                                                                |  |           |  |                                                                          |                  |
|                                                                                                |  |           |  |                                                                          |                  |
|                                                                                                |  |           |  |                                                                          |                  |
| Total of column B amounts from additional forms, if any .....                                  |  |           |  |                                                                          |                  |
| 1 Add column B amounts .....                                                                   |  |           |  | 1                                                                        | ALE_GALS_L5_NMBR |
| 2 Enter the lesser of line 1 or 500,000 .....                                                  |  |           |  | 2                                                                        | ALE_LSR_L5_NMBR  |
| 3 Credit for the <b>first</b> 500,000 gallons (multiply line 2 by .14; see instructions) ..... |  |           |  | 3                                                                        | ALE_L5_AMT       |

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

| A<br>Beer production facility's physical address                                 |  |           |  | B<br>Total gallons of beer<br>(from Form(s) MT-456;<br>see instructions) |                  |
|----------------------------------------------------------------------------------|--|-----------|--|--------------------------------------------------------------------------|------------------|
| CT636SCHEDBPT2                                                                   |  |           |  |                                                                          |                  |
| xs5Gal                                                                           |  |           |  | TOT_GAL_ALE_NMBR                                                         |                  |
| STR_1_ADR                                                                        |  | ZIP_5_ADR |  |                                                                          |                  |
| STR_2_ADR                                                                        |  | ZIP_4_ADR |  |                                                                          |                  |
| CTY_ADR                                                                          |  | ST_ADR    |  |                                                                          |                  |
|                                                                                  |  |           |  |                                                                          |                  |
|                                                                                  |  |           |  |                                                                          |                  |
|                                                                                  |  |           |  |                                                                          |                  |
| Total of column B amounts from additional forms, if any .....                    |  |           |  |                                                                          |                  |
| 4 Add column B amounts .....                                                     |  |           |  | 4                                                                        | ALE_GALS_G5_NMBR |
| 5 Subtract 500,000 from line 4 .....                                             |  |           |  | 5                                                                        | ALE_SUBT_G5_NMBR |
| 6 Enter the lesser of line 5 or 15,000,000 (see instructions) .....              |  |           |  | 6                                                                        | ALE_LSR_G5_NMBR  |
| 7 Credit for gallons in <b>excess</b> of 500,000 (multiply line 6 by .045) ..... |  |           |  | 7                                                                        | ALE_G5_AMT       |
| 8 Total credit for beer produced in New York State (add lines 3 and 7) .....     |  |           |  | 8                                                                        | ALE_NET_BEER_AMT |

**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<br>Cider production facility's physical address                                         |  |        |  | B<br>Total gallons of cider<br>(from Form MT-456;<br>see instructions) |                    |
|-------------------------------------------------------------------------------------------|--|--------|--|------------------------------------------------------------------------|--------------------|
| CT636CIDERNYFRSTCR                                                                        |  |        |  |                                                                        |                    |
| frst5Gal                                                                                  |  |        |  |                                                                        |                    |
| STR_1_ADR                                                                                 |  |        |  | TOT_GAL_ALE_NMBR                                                       |                    |
| STR_2_ADR                                                                                 |  |        |  | ZIP_5_ADR                                                              |                    |
| CTY_ADR                                                                                   |  | ST_ADR |  | ZIP_4_ADR                                                              |                    |
|                                                                                           |  |        |  |                                                                        |                    |
|                                                                                           |  |        |  |                                                                        |                    |
|                                                                                           |  |        |  |                                                                        |                    |
| Total of column B amounts from additional forms, if any .....                             |  |        |  |                                                                        |                    |
| 9 Add column B amounts .....                                                              |  |        |  | 9                                                                      | ALE_GALS_L5C_NMBR  |
| 10 Enter the lesser of line 9 or 500,000 .....                                            |  |        |  | 10                                                                     | ALE_LSR_CIDER_NMBR |
| 11 Credit for the first 500,000 gallons (multiply line 10 by .14; see instructions) ..... |  |        |  | 11                                                                     | ALE_L5C_AMT        |

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

| A<br>Cider production facility's physical address                                |  |        |  | B<br>Total gallons of cider<br>(from Form MT-456;<br>see instructions) |                    |
|----------------------------------------------------------------------------------|--|--------|--|------------------------------------------------------------------------|--------------------|
| CT636CIDERNYXSXSCR                                                               |  |        |  |                                                                        |                    |
| xs5Gal                                                                           |  |        |  |                                                                        |                    |
| STR_1_ADR                                                                        |  |        |  | TOT_GAL_ALE_NMBR                                                       |                    |
| STR_2_ADR                                                                        |  |        |  | ZIP_5_ADR                                                              |                    |
| CTY_ADR                                                                          |  | ST_ADR |  | ZIP_4_ADR                                                              |                    |
|                                                                                  |  |        |  |                                                                        |                    |
|                                                                                  |  |        |  |                                                                        |                    |
|                                                                                  |  |        |  |                                                                        |                    |
| Total of column B amounts from additional forms, if any .....                    |  |        |  |                                                                        |                    |
| 12 Add column B amounts .....                                                    |  |        |  | 12                                                                     | ALE_GALS_G5C_NMBR  |
| 13 Subtract 500,000 from line 12 .....                                           |  |        |  | 13                                                                     | ALE_CIDER_SUB_NMBR |
| 14 Enter the lesser of line 13 or 15,000,000 (see instructions) .....            |  |        |  | 14                                                                     | ALE_CIDER_LSR_NMBR |
| 15 Credit for gallons in excess of 500,000 (multiply line 14 by .045) .....      |  |        |  | 15                                                                     | ALE_G5C_AMT        |
| 16 Total credit for cider produced in New York State (add lines 11 and 15) ..... |  |        |  | 16                                                                     | ALE_NET_CIDER_AMT  |

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<br>(from Form(s) MT-456;<br>see instructions) |
| CT636WINENYSFRSTCR                                                                        |                                                                     |
| frst5Gal                                                                                  |                                                                     |
| STR_1_ADR                                                                                 | TOT_GAL_ALE_NMBR                                                    |
| STR_2_ADR                                                                                 |                                                                     |
| CTY_ADR                                                                                   |                                                                     |
| ST_ADR                                                                                    |                                                                     |
| ZIP_5_ADR                                                                                 |                                                                     |
| ZIP_4_ADR                                                                                 |                                                                     |
|                                                                                           |                                                                     |
|                                                                                           |                                                                     |
|                                                                                           |                                                                     |
| Total of column B amounts from additional forms, if any .....                             |                                                                     |
| 17 Add column B amounts .....                                                             | 17 ALE_GALS_L5W_NMBR                                                |
| 18 Enter the lesser of line 17 or 500,000 .....                                           | 18 ALE_LSR_WINE_NMBR                                                |
| 19 Credit for the first 500,000 gallons (multiply line 18 by .30; see instructions) ..... | 19 ALE_L5W_AMT                                                      |

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<br>(from Form(s) MT-456;<br>see instructions) |
| CT636WINENYSXSCR                                                                |                                                                     |
| xs5Gal                                                                          |                                                                     |
| STR_1_ADR                                                                       | TOT_GAL_ALE_NMBR                                                    |
| STR_2_ADR                                                                       |                                                                     |
| CTY_ADR                                                                         |                                                                     |
| ST_ADR                                                                          |                                                                     |
| ZIP_5_ADR                                                                       |                                                                     |
| ZIP_4_ADR                                                                       |                                                                     |
|                                                                                 |                                                                     |
|                                                                                 |                                                                     |
|                                                                                 |                                                                     |
| Total of column B amounts from additional forms, if any .....                   |                                                                     |
| 20 Add column B amounts .....                                                   | 20 ALE_GALS_G5W_NMBR                                                |
| 21 Subtract 500,000 from line 20 .....                                          | 21 ALE_WINE_SUB_NMBR                                                |
| 22 Enter the lesser of line 21 or 15,000,000 (see instructions) .....           | 22 ALE_WINE_LSR_NMBR                                                |
| 23 Credit for gallons in excess of 500,000 (multiply line 22 by .045) .....     | 23 ALE_G5W_AMT                                                      |
| 24 Total credit for wine produced in New York State (add lines 19 and 23) ..... | 24 ALE_NET_WINE_AMT                                                 |

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)

| <b>A</b><br>Liquor production facility's physical address                                      |  |  |  | <b>B</b><br>Total liters of liquor containing more than 2% but not more than 24% alcohol by volume (ABV) (from Form(s) MT-456; see instructions) | <b>C</b><br>Total liters of liquor containing more than 24% ABV (from Form(s) MT-456; see instructions) |
|------------------------------------------------------------------------------------------------|--|--|--|--------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|
| CT636LIQNYSPRSTCR                                                                              |  |  |  |                                                                                                                                                  |                                                                                                         |
| liqAbvInfo                                                                                     |  |  |  |                                                                                                                                                  |                                                                                                         |
| STR_1_ADR                                                                                      |  |  |  |                                                                                                                                                  |                                                                                                         |
| STR_2_ADR ZIP_5_ADR                                                                            |  |  |  |                                                                                                                                                  |                                                                                                         |
| CTY_ADR ST_ADR ZIP_4_ADR                                                                       |  |  |  | TOT_LIQ_LT_NMBR                                                                                                                                  | TOT_LIQ_MT_NMBR                                                                                         |
|                                                                                                |  |  |  |                                                                                                                                                  |                                                                                                         |
|                                                                                                |  |  |  |                                                                                                                                                  |                                                                                                         |
|                                                                                                |  |  |  |                                                                                                                                                  |                                                                                                         |
| Total of columns B and C amounts from additional forms, if any .....                           |  |  |  |                                                                                                                                                  |                                                                                                         |
| <b>25</b> Total (add column B and C amounts) .....                                             |  |  |  | <b>25</b> ALE_GALS_L5L_NMBR                                                                                                                      | ALE_GALS_L24_NMBR                                                                                       |
| <b>26</b> Enter the amount from line 5 of the <i>Liquor worksheet</i> (see instructions) ..... |  |  |  | <b>26</b> ALE_WKST_B_NMBR                                                                                                                        | ALE_WKST_C_NMBR                                                                                         |
| <b>27</b> Credit rate for the <b>first</b> 500,000 gallons of liquor .....                     |  |  |  | <b>27</b> 2.54                                                                                                                                   | 6.44                                                                                                    |
| <b>27a</b> Credit for the <b>first</b> 500,000 (multiply line 26 by 27) .....                  |  |  |  | <b>27a</b> ALE_L5L_AMT                                                                                                                           | ALE_L24_AMT                                                                                             |

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

| <b>A</b><br>Liquor production facility's physical address                                                  |  |  |  | <b>B</b><br>Total liters of liquor containing more than 2% but not more than 24% ABV (from Form(s) MT-456; see instructions) | <b>C</b><br>Total liters of liquor containing more than 24% ABV (from Form(s) MT-456; see instructions) |
|------------------------------------------------------------------------------------------------------------|--|--|--|------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|
| CT636LIQNYXSXSCR                                                                                           |  |  |  |                                                                                                                              |                                                                                                         |
| xliqAbvInfo                                                                                                |  |  |  |                                                                                                                              |                                                                                                         |
| STR_1_ADR                                                                                                  |  |  |  | TOT_LIQ_LT_NMBR                                                                                                              | TOT_LIQ_MT_NMBR                                                                                         |
| STR_2_ADR ZIP_5_ADR                                                                                        |  |  |  |                                                                                                                              |                                                                                                         |
| CTY_ADR ST_ADR ZIP_4_ADR                                                                                   |  |  |  |                                                                                                                              |                                                                                                         |
|                                                                                                            |  |  |  |                                                                                                                              |                                                                                                         |
|                                                                                                            |  |  |  |                                                                                                                              |                                                                                                         |
|                                                                                                            |  |  |  |                                                                                                                              |                                                                                                         |
| Total of columns B and C amounts from additional forms, if any .....                                       |  |  |  |                                                                                                                              |                                                                                                         |
| <b>28</b> Total (add column B and C amounts) .....                                                         |  |  |  | <b>28</b> ALE_GALS_G5L_NMBR                                                                                                  | ALE_GALS_G24_NMBR                                                                                       |
| <b>29</b> Enter the amount from line 6 of the <i>Liquor worksheet</i> (see instructions) .....             |  |  |  | <b>29</b> ALE_XS_WKST_B_NMBR                                                                                                 | ALE_XS_WKST_C_NMBR                                                                                      |
| <b>30</b> Credit rate for gallons in <b>excess</b> of 500,000 .....                                        |  |  |  | <b>30</b> .045                                                                                                               | .045                                                                                                    |
| <b>31</b> Credit for gallons in <b>excess</b> of 500,000 (multiply line 29 by line 30) .....               |  |  |  | <b>31</b> ALE_G5L_AMT                                                                                                        | ALE_G24_AMT                                                                                             |
| <b>32</b> Total credit for liquor produced in New York State (add lines 27a and 31, columns B and C) ..... |  |  |  | <b>32</b> ALE_NET_LIQ_AMT                                                                                                    | ALE_NET_LIQ_C_AMT                                                                                       |

**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)

|                                                                                                     |             |               |  |
|-----------------------------------------------------------------------------------------------------|-------------|---------------|--|
| <b>33</b> Alcoholic beverage production credit (add lines 8, 16, 24, and 32, columns B and C) ..... | • <b>33</b> | ALE_TOT_AMT   |  |
| <b>34 Partner:</b> Enter your share of credit from your partnership (from line 45, column H) .....  | • <b>34</b> | ALE_PRTNR_AMT |  |
| <b>35</b> Add lines 33 and 34 .....                                                                 | • <b>35</b> | ALE_AVL_AMT   |  |

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)

|                                                                                                                                                             |             |                  |  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|------------------|--|
| <b>36</b> Tax due before credits .....                                                                                                                      | • <b>36</b> | ALE_TX_B4CR_AMT  |  |
| <b>37</b> Tax credits claimed before this credit .....                                                                                                      | • <b>37</b> | ALE_OTH_AMT      |  |
| <b>38</b> Subtract line 37 from line 36 .....                                                                                                               | • <b>38</b> | ALE_AFT_CR_AMT   |  |
| <b>39</b> Minimum tax .....                                                                                                                                 | • <b>39</b> | ALE_MTX_AMT      |  |
| <b>40</b> Credit limitation (subtract line 39 from line 38; if zero or less, enter 0) .....                                                                 | • <b>40</b> | ALE_LMT_AMT      |  |
| <b>41</b> Credit to be used this tax year (enter the lesser of line 35 or line 40; and transfer to your franchise return) ..                                | • <b>41</b> | ALE_USED_AMT     |  |
| <b>42</b> Unused tax credit available as a refund or as an overpayment (subtract line 41 from line 35) .....                                                | • <b>42</b> | ALE_REMAIN_AMT   |  |
| <b>43</b> Tax credit to be refunded (limited to the amount on line 42; enter here and transfer to your franchise return) ..                                 | • <b>43</b> | ALE_RFND_AMT     |  |
| <b>44</b> 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) ..... | • <b>44</b> | ALE_CR_2_NXT_AMT |  |

**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<br>Name of partnership                    |                                              |                                             |                                                                                                          |                                                                                  | B<br>Partnership's EIN                                                                         |  |
|----------------------------------------------------------------------------------------------------------|---------------------------------------------|----------------------------------------------|---------------------------------------------|----------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|--|
| A                                                                                                        | CT636PSHIPINFO<br>alePshipInfo              |                                              |                                             |                                                                                                          |                                                                                  | EIN_ID                                                                                         |  |
| B                                                                                                        | NAME                                        |                                              |                                             |                                                                                                          |                                                                                  | ALE_PRTN_1_ID                                                                                  |  |
| C                                                                                                        |                                             |                                              |                                             |                                                                                                          |                                                                                  | ALE_PRTN_2_ID                                                                                  |  |
| D                                                                                                        |                                             |                                              |                                             |                                                                                                          |                                                                                  | ALE_PRTN_3_ID                                                                                  |  |
|                                                                                                          |                                             |                                              |                                             |                                                                                                          |                                                                                  | ALE_PRTN_4_ID                                                                                  |  |
| Item                                                                                                     | C<br>Share of credit<br>for beer production | D<br>Share of credit<br>for cider production | E<br>Share of credit<br>for wine production | F<br>Share of credit for<br>liquor production<br>containing more than<br>2% but not more than<br>24% ABV | G<br>Share of credit for<br>liquor production<br>containing more than<br>24% ABV | H<br>Total share of<br>alcoholic beverage<br>production credit<br>(add columns C<br>through G) |  |
| A                                                                                                        | SHR_CR_BEER_AMT                             | SHR_CR_CIDER_AMT                             | SHR_CR_WINE_AMT                             | SHR_LIQ_LT_AMT                                                                                           | SHR_LIQ_MT_AMT                                                                   | TOT_SHR_PROD_AMT                                                                               |  |
| B                                                                                                        |                                             |                                              |                                             |                                                                                                          |                                                                                  |                                                                                                |  |
| C                                                                                                        |                                             |                                              |                                             |                                                                                                          |                                                                                  |                                                                                                |  |
| D                                                                                                        |                                             |                                              |                                             |                                                                                                          |                                                                                  |                                                                                                |  |
| Total from additional forms                                                                              |                                             |                                              |                                             |                                                                                                          |                                                                                  |                                                                                                |  |
|                                                                                                          | ALE_ADD_BEER_AMT                            | ALE_ADD_CIDER_AMT                            | ALE_ADD_WINE_AMT                            | ALE_ADD_LIQ_AMT                                                                                          | ALE_ADD_24_AMT                                                                   | ALE_ADD_TOT_AMT                                                                                |  |
| <b>45</b> Totals of columns C through H and amounts from additional forms (see instructions below) ..... |                                             |                                              |                                             |                                                                                                          |                                                                                  |                                                                                                |  |
|                                                                                                          | ALE_PRTN_BEER_AMT                           | ALE_PRTN_CIDER_AMT                           | ALE_PRTN_WINE_AMT                           | ALE_PRTN_LIQ_AMT                                                                                         | ALE_PRTN_24_AMT                                                                  | ALE_PRTN_TOT_AMT                                                                               |  |

**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.

