



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  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, 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.

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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  | B   |
|--|---|
| Beer production facility's physical address  | Total gallons of beer<br>(from Form(s) MT-456;<br>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 <b>first</b> 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<br>(from Form(s) MT-456;<br>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 <b>excess</b> 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<br>(from Form MT-456;<br>see instructions) |
|   |   |
|   |   |
|   |   |
|   |   |
|   |   |
|   |   |
| Total of column B amounts from additional sheets, if any .....  |   |
| <b>9</b> Add column B amounts .....   | <b>9</b>  |
| <b>10</b> Enter the lesser of line 9 or 500,000 .....   | <b>10</b>   |
| <b>11</b> Credit for the <b>first</b> 500,000 gallons (multiply line 10 by .14; see instructions) ..... | <b>11</b>   |

**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<br>(from Form MT-456;<br>see instructions) |
|   |   |
|   |   |
|   |   |
|   |   |
|   |   |
|   |   |
| Total of column B amounts from additional sheets, if any .....                            |   |
| <b>12</b> Add column B amounts .....  | <b>12</b>   |
| <b>13</b> Subtract 500,000 from line 12 .....   | <b>13</b>   |
| <b>14</b> Enter the lesser of line 13 or 15,000,000 (see instructions) .....              | <b>14</b>   |
| <b>15</b> Credit for gallons in <b>excess</b> of 500,000 (multiply line 14 by .045) ..... | <b>15</b>   |
| <b>16</b> Total credit for cider produced in New York State (add lines 11 and 15) .....   | <b>16</b>   |

**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<br>(from Form(s) MT-456;<br>see instructions) |
|   |   |
|   |   |
|   |   |
|   |   |
|   |   |
|   |   |
|   |   |
| Total of column B amounts from additional sheets, if any .....  |   |
| <b>17</b> Add column B amounts .....  | <b>17</b>   |
| <b>18</b> Enter the lesser of line 17 or 500,000 .....  | <b>18</b>   |
| <b>19</b> Credit for the <b>first</b> 500,000 gallons (multiply line 18 by .14; see instructions) ..... | <b>19</b>   |

**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<br>(from Form(s) MT-456;<br>see instructions) |
|   |   |
|   |   |
|   |   |
|   |   |
|   |   |
|   |   |
| Total of column B amounts from additional sheets, if any .....                            |   |
| <b>20</b> Add column B amounts .....  | <b>20</b>   |
| <b>21</b> Subtract 500,000 from line 20 .....   | <b>21</b>   |
| <b>22</b> Enter the lesser of line 21 or 15,000,000 (see instructions) .....              | <b>22</b>   |
| <b>23</b> Credit for gallons in <b>excess</b> of 500,000 (multiply line 22 by .045) ..... | <b>23</b>   |
| <b>24</b> Total credit for wine produced in New York State (add lines 19 and 23) .....    | <b>24</b>   |

**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<br>(from Form(s) MT-456;<br>see instructions) |
|   |   |
|   |   |
|   |   |
|   |   |
|   |   |
|   |   |
|   |   |
| Total of column B amounts from additional sheets, if any .....  |   |
| <b>25</b> Add column B amounts .....  | <b>25</b>   |
| <b>26</b> Enter the lesser of line 25 or 500,000 .....  | <b>26</b>   |
| <b>27</b> Credit for the <b>first</b> 500,000 gallons (multiply line 26 by .14; see instructions) ..... | <b>27</b>   |

**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<br>(from Form(s) MT-456;<br>see instructions) |
|   |   |
|   |   |
|   |   |
|   |   |
|   |   |
|   |   |
| Total of column B amounts from additional sheets, if any .....                            |   |
| <b>28</b> Add column B amounts .....  | <b>28</b>   |
| <b>29</b> Subtract 500,000 from line 28 .....   | <b>29</b>   |
| <b>30</b> Enter the lesser of line 29 or 300,000 (see instructions) .....                 | <b>30</b>   |
| <b>31</b> Credit for gallons in <b>excess</b> of 500,000 (multiply line 30 by .045) ..... | <b>31</b>   |
| <b>32</b> Total credit for liquor produced in New York State (add lines 27 and 31) .....  | <b>32</b>   |

**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)

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

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<br>Name of partnership                    |  |   |   | B<br>Partnership's EIN  |
|---|---|--|---|---|---|
| A   |   |  |   |   | •   |
| B   |   |  |   |   | •   |
| C   |   |  |   |   | •   |
| D   |   |  |   |   | •   |
| 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<br>for liquor production | G<br>Total share of alcoholic<br>beverage production credit<br><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.

