



# Beer Production Credit

Tax Law – Article 1, Section 37, Article 9-A, Section 210.45

# CT-636

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.

Mark an **X** in the box if you are claiming this credit as a corporate partner (see instructions).....

## Schedule A – Eligibility

**A** Are you registered as a distributor under Tax Law Article 18 (Taxes on Alcoholic Beverages)? ..... Yes  No

**B** For the tax year, did you produce 60 million gallons of beer or less in New York State? ..... Yes  No

If you answered *No* to question A or B, **stop**. You do not qualify for this credit for this tax year.

## Schedule B – Computation of credit (see instructions)

### Part 1 – Credit for the first 500,000 gallons produced in New York State (attach additional sheets if necessary)

A Beer production facility's physical address	B Total gallons of beer produced in NYS in this tax year
<b>1</b> Total of column B amounts from additional Form(s) CT-636, if any	<b>1</b>
<b>2</b> Add column B amounts (include any amount from line 1) .....	<b>2</b>
<b>3</b> Enter the lesser of line 2 or 500,000 .....	<b>3</b>
<b>4</b> Total credit for first 500,000 gallons produced in New York State (multiply line 3 by .14; see instr.)	<b>4</b>

### Part 2 – Credit for gallons produced in New York State in excess of 500,000 (attach additional sheets if necessary)

A Beer production facility's physical address	B Total gallons of beer produced in NYS in this tax year
<b>5</b> Total of column B amounts from additional Form(s) CT-636, if any	<b>5</b>
<b>6</b> Add column B amounts (include any amount from line 5) .....	<b>6</b>
<b>7</b> Subtract 500,000 from line 6 .....	<b>7</b>
<b>8</b> Enter the lesser of line 7 or 15,000,000 (see instructions) .....	<b>8</b>
<b>9</b> Total credit for gallons produced in New York State in excess of 500,000 (multiply line 8 by .045)	<b>9</b>
<b>10</b> Add lines 4 and 9 .....	<b>10</b>
<b>11 Partner:</b> Enter your share of credit from your partnership (from line 23) .....	<b>11</b>
<b>12</b> Add lines 10 and 11 (see instructions) .....	<b>12</b>



**Schedule C – 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)*

13 Tax due before credits .....	13	
14 Tax credits claimed before this credit .....	• 14	
15 Subtract line 14 from line 13 .....	15	
16 Minimum tax .....	16	
17 Credit limitation <i>(subtract line 16 from line 15; if zero or less, enter 0)</i> .....	• 17	
18 Credit to be used this tax year.....	• 18	
19 Unused tax credit available as a refund or as an overpayment <i>(subtract line 18 from line 12)</i> .....	• 19	
20 Tax credit to be refunded <i>(limited to the amount on line 19)</i> .....	• 20	
21 Amount to be applied as an overpayment to next year's tax <i>(subtract line 20 from line 19)</i> .....	• 21	

**Schedule D – Partnership information** *(attach additional sheets if necessary)*

Name of partnership	Partnership's EIN	Credit amount
<b>22</b> Total from additional sheet(s), if any .....	<b>22</b>	
<b>23</b> Total credit from partnerships <i>(enter here and on line 11)</i> .....	<b>23</b>	

