

**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	
1 Total of column B amounts from additional Form(s) CT-636, if any	1		
2 Add column B amounts (<i>include any amount from line 1</i>)	2		
3 Enter the lesser of line 2 or 500,000	3		
4 Total credit for first 500,000 gallons produced in New York State (<i>multiply line 3 by .14; see instr.</i>) •	4		

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



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
22 Total from additional sheet(s), if any	22	
23 Total credit from partnerships <i>(enter here and on line 11)</i>	23	

