



New York State Department of Taxation and Finance
Beer Production Credit
Tax Law - Section 37, Article 22, Section 606(uu)

IT-636

All filers must enter tax period:

beginning ending

Submit this form with Form IT-201, IT-203, IT-204, or IT-205.

| | |
|----------------------------|---------------------------------------|
| Name(s) as shown on return | Identifying number as shown on return |
|----------------------------|---------------------------------------|

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 – Individual (including sole proprietor), partnership, and fiduciary (see instructions)

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

| A Beer production facility's physical address | | B Total gallons of beer produced in NYS on or after April 1, 2012 | |
|---|--|---|-----|
| | | | |
| | | | |
| | | | |
| 1 Total of column B amounts from additional Form(s) IT-636, if any | | 1 | |
| 2 Add column B amounts (include any amount from line 1) | | 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 (multiply line 3 by .14; see instr.) ... | | 4 | .00 |

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

| A Beer production facility's physical address | | B Total gallons of beer produced in NYS on or after April 1, 2012 | |
|---|--|---|-----|
| | | | |
| | | | |
| | | | |
| 5 Total of column B amounts from additional Form(s) IT-636, if any | | 5 | |
| 6 Add column B amounts (include any amount from line 5) | | 6 | |
| 7 Subtract 500,000 from line 6 | | 7 | |
| 8 Enter the lesser of line 7 or 15,000,000 (see instructions) | | 8 | |
| 9 Total credit for gallons produced in New York State in excess of 500,000 (multiply line 8 by .045) | | 9 | .00 |
| 10 Add lines 4 and 9 | | 10 | .00 |

Individuals and partnerships: Enter the line 10 amount on line 15.

Fiduciaries: Include the line 10 amount on the *Total* line of Schedule E, column C.

636001120094



Schedule C – Partnership, S corporation, estate, and trust information (see instructions)

If you were a partner in a partnership, a shareholder of a New York S corporation, or a beneficiary of an estate or trust and received a share of the beer production credit from that entity, complete the following information for each partnership, New York S corporation, estate or trust. For *Type*, enter **P** for partnership, **S** for S corporation, or **ET** for estate or trust.

| Name of entity | Type | Employer identification number |
|----------------|------|--------------------------------|
| | | |
| | | |
| | | |
| | | |

Schedule D – Partner's, shareholder's, or beneficiary's share of credit (see instructions)

| | | | | |
|----------------------------------|-----------|---|-----------|-----|
| Partner | 11 | Enter your share of credit from your partnership | 11 | .00 |
| S corporation shareholder | 12 | Enter your share of credit from your S corporation | 12 | .00 |
| Beneficiary | 13 | Enter your share of credit from the estate or trust | 13 | .00 |
| | 14 | Total (add lines 11, 12, and 13)..... | 14 | .00 |

Fiduciaries: Include the line 14 amount in the *Total* line of Schedule E, column C.

All others: Enter the line 14 amount on line 16.

Schedule E – Beneficiary's and fiduciary's share of credit (see instructions)

| A Beneficiary's name (same as on Form IT-205, Schedule C) | B Identifying number | C Share of credit |
|---|--------------------------------|-----------------------------|
| Total (fiduciaries, enter the amount from line 10 plus the amount from line 14) | | .00 |
| | | .00 |
| | | .00 |
| Fiduciary | | .00 |

Schedule F – Computation of credit (see instructions)

| | | | | |
|--|-----------|---|-----------|-----|
| Individuals and partnerships | 15 | Enter the amount from line 10 | 15 | .00 |
| Partners, S corporation shareholders, beneficiaries | 16 | Enter the amount from line 14 | 16 | .00 |
| Fiduciaries | 17 | Enter the amount from Schedule E, column C, <i>Fiduciary</i> line.. | 17 | .00 |
| | 18 | Total credit (add lines 15, 16 and 17) | 18 | .00 |

