NEW YORK STATE 2015

Department of Taxation and Finance

Beer Production Credit

Tax Law – Article 1, Section 37, Article 9-A, Section 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.
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 *(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**		

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 *(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**		
10 Add lines 4 and 9 .... ●	**10**		
11 **Partner:** Enter your share of credit from your partnership *(from line 23)* .... ●	**11**		
12 Add lines 10 and 11 *(see instructions)* .... ●	**12**		

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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 *(subtract line 16 from line 15; if zero or less, enter **0**)*........................ ●	**17**	
18 Credit to be used this tax year.. ●	**18**	
19 Unused tax credit available as a refund or as an overpayment *(subtract line 18 from line 12)*.............. ●	**19**	
20 Tax credit to be refunded *(limited to the amount on line 19)* .... ●	**20**	
21 Amount to be applied as an overpayment to next year's tax *(subtract line 20 from line 19)* .... ●	**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 *(enter here and on line 11)* **23**			