



# Alcoholic Beverage Production Credit

Tax Law – Article 1, Section 37, Article 22, Section 606(uu)

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
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All filers **must** complete line A.

**A** Are you claiming this credit as an individual (sole proprietor), partnership, or fiduciary of an estate or trust that **earned** the credit (not as a partner, shareholder, or beneficiary, receiving a share of the credit)? *(mark an X in the appropriate box; see instructions)* ..... Yes  No

If Yes:

**Individual (sole proprietor):** Complete Schedule A, Schedules B, C, D, and/or E, as applicable, and Schedules F and I.

**Fiduciary:** Complete Schedule A, Schedules B, C, D, and/or E, as applicable, and Schedules H and I.

**Partnership:** Complete Schedule A and Schedules B, C, D, and/or E, as applicable.

If **No**, and you are claiming a credit passed through to you as a partner in a partnership, shareholder of a New York S corporation, or beneficiary of an estate or trust, complete Schedules G and I. Do **not** complete Schedules A, B, C, D, E, or F.

## Schedule A – Eligibility – Individual (including sole proprietor), partnership, and fiduciary

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

If Yes, enter the name, employer identification number (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.



**Schedules B through F – Individual (including sole proprietor), partnership, and fiduciary**  
*(see instructions)*

**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** *(submit additional sheets if necessary)*

A	B
Beer production facility's physical address	Total gallons of beer
Total of column B amounts from additional sheets, if any .....	
<b>1</b> Add column B amounts .....	<b>1</b>
<b>2</b> Enter the lesser of line 1 or 500,000 .....	<b>2</b>
<b>3</b> Credit for the <b>first</b> 500,000 gallons <i>(multiply line 2 by .14; see instructions)</i> .....	<b>3</b> .00

**Part 2 – Credit for gallons in excess of 500,000** *(submit additional sheets if necessary)*

A	B
Beer production facility's physical address	Total gallons of beer
Total of column B amounts from additional sheets, if any .....	
<b>4</b> Add column B amounts .....	<b>4</b>
<b>5</b> Subtract 500,000 from line 4 .....	<b>5</b>
<b>6</b> Enter the lesser of line 5 or 15,000,000 <i>(see instructions)</i> .....	<b>6</b>
<b>7</b> Credit for gallons in <b>excess</b> of 500,000 <i>(multiply line 6 by .045)</i> .....	<b>7</b> .00
<b>8</b> Total credit for beer produced in New York State <i>(add lines 3 and 7)</i> .....	<b>8</b> .00

**Fiduciary:** Include the amount from line 8 on Schedule H, line 35, column A.

**Partnership:** Include the amount from line 8 and code **636** on Form IT-204, line 147.



**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** (submit additional sheets if necessary)

A	B
Cider production facility's physical address	Total gallons of cider
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> <span style="float: right;">.00</span>

**Part 2 – Credit for gallons in excess of 500,000** (submit additional sheets if necessary)

A	B
Cider production facility's physical address	Total gallons of cider
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> <span style="float: right;">.00</span>
<b>16</b> Total credit for cider produced in New York State (add lines 11 and 15) .....	<b>16</b> <span style="float: right;">.00</span>

**Fiduciary:** Include the amount from line 16 on Schedule H, line 35, column B.

**Partnership:** Include the amount from line 16 and code **B36** on Form IT-204, line 147.



**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** (submit additional sheets if necessary)

A	B
Wine production facility's physical address	Total gallons of wine
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> <span style="float: right;">.00</span>

**Part 2 – Credit for gallons in excess of 500,000** (submit additional sheets if necessary)

A	B
Wine production facility's physical address	Total gallons of wine
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> <span style="float: right;">.00</span>
<b>24</b> Total credit for wine produced in New York State (add lines 19 and 23) .....	<b>24</b> <span style="float: right;">.00</span>

**Fiduciary:** Include the amount from line 24 on Schedule H, line 35, column C.

**Partnership:** Include the amount from line 24 and code **C36** on Form IT-204, line 147.



**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** (submit additional sheets if necessary)

A	B
Liquor production facility's physical address	Total gallons of liquor
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> .00

**Part 2 – Credit for gallons in excess of 500,000** (submit additional sheets if necessary)

A	B
Liquor production facility's physical address	Total gallons of liquor
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> .00
<b>32</b> Total credit for liquor produced in New York State (add lines 27 and 31) .....	<b>32</b> .00

**Fiduciary:** Include the amount from line 32 on Schedule H, line 35, column D.

**Partnership:** Include the amount from line 32 and code **D36** on Form IT-204, line 147.

**Schedule F – Total credit**

<b>33</b> Alcoholic beverage production credit (add lines 8, 16, 24, and 32) .....	<b>33</b> .00
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**Individuals:** Enter the amount from line 33 on line 38.

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**Schedule G – Partners, shareholder’s, or beneficiary’s share of credit** (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 credit from that entity, complete the following information. List the name of each partnership, New York S corporation, estate or trust, entity type, and the EIN here; for each name, complete columns D through H on the corresponding lines below. For *Type*, enter **P** for partnership, **S** for S corporation, or **ET** for estate or trust.

Item	<b>A</b> Name of entity				<b>B</b> Type	<b>C</b> EIN
A						
B						
C						
D						
Item	<b>D</b> Share of credit for beer production	<b>E</b> Share of credit for cider production	<b>F</b> Share of credit for wine production	<b>G</b> Share of credit for liquor production	<b>H</b> Total share of alcoholic beverage production credit (add columns D through G)	
A	.00	.00	.00	.00	.00	
B	.00	.00	.00	.00	.00	
C	.00	.00	.00	.00	.00	
D	.00	.00	.00	.00	.00	
Total from additional sheets, if any						
	.00	.00	.00	.00	.00	
<b>34</b> Totals of columns D through H (see instructions)						
<b>34</b>	.00	.00	.00	.00	.00	

**Fiduciaries:** Include the amounts from line 34, columns D through G on Schedule H, line 35, in the following columns.

From Schedule G:	To Schedule H:
Column D	Column A
Column E	Column B
Column F	Column C
Column G	Column D

**Partnerships:** Include the amounts from line 34, columns D through G, and enter the applicable codes on the following lines of Form IT-204.

From:	With code:	To:
Column D	<b>636</b>	line 147
Column E	<b>B36</b>	line 147
Column F	<b>C36</b>	line 147
Column G	<b>D36</b>	line 147

**All others:** Enter the amount from line 34, column H on line 39.



**Schedule H – Beneficiary’s and fiduciary’s share of credit** (see instructions)

An estate or trust **must** complete this part.

	<b>A</b> Share of credit for beer production	<b>B</b> Share of credit for cider production	<b>C</b> Share of credit for wine production	<b>D</b> Share of credit for liquor production	<b>E</b> Total share of alcoholic beverage production credit
Totals <b>35</b>	.00	.00	.00	.00	.00

**Beneficiary’s and fiduciary’s share of credit** (see instructions)

List the beneficiary’s name and identifying number here; for each name, complete columns C through G on the corresponding lines below.

Item	<b>A</b> Beneficiary’s name (same as on Form IT-205, Schedule C)				<b>B</b> Identifying number
A					
B					
C					
D					
Item	<b>C</b> Share of credit for beer production	<b>D</b> Share of credit for cider production	<b>E</b> Share of credit for wine production	<b>F</b> Share of credit for liquor production	<b>G</b> Total share of alcoholic beverage production credit (add columns C through F)
A	.00	.00	.00	.00	.00
B	.00	.00	.00	.00	.00
C	.00	.00	.00	.00	.00
D	.00	.00	.00	.00	.00
Total from additional sheets, if any					
	.00	.00	.00	.00	.00
<b>36</b> Total of allocated share to beneficiaries (total columns C through G)					
<b>36</b>	.00	.00	.00	.00	.00
<b>37</b> Fiduciary’s share (subtract line 36 from line 35 for each column)					
<b>37</b>	.00	.00	.00	.00	.00

**Schedule I – Computation of credit** (see instructions)

<b>Individuals</b>	<b>38</b>	Enter the amount from line 33 .....	<b>38</b>	.00
<b>Partners, S corporation shareholders, beneficiaries</b>	<b>39</b>	Enter the amount from line 34, column H .....	<b>39</b>	.00
<b>Fiduciaries</b>	<b>40</b>	Enter the amount from line 37, column G .....	<b>40</b>	.00
	<b>41</b>	<b>Total credit</b> (add lines 38, 39, and 40) .....	<b>41</b>	.00

