



Alcoholic Beverage Production Credit

Tax Law – Sections 37 and 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 |
|----------------------------|---------------------------------------|

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, or E, as applicable, and Schedules F and I.

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

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

If **No**, complete Schedules G and I. Do **not** complete Schedules A, B, C, D, E, or F. Fiduciary also complete Schedule H.

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):

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 E: 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 forms if necessary)

| A | B |
|---|---|
| Beer production facility's physical address | Total gallons of beer (from Form(s) MT-456; see instructions) |
| | |
| | |
| | |
| | |
| | |
| | |
| Total of column B amounts from additional forms, if any | |
| 1 Add column B amounts | 1 |
| 2 Enter the lesser of line 1 or 500,000 | 2 |
| 3 Credit for the first 500,000 gallons (multiply line 2 by .14; see instructions) | 3 .00 |

Part 2: Credit for gallons in excess of 500,000 (submit additional forms if necessary)

| A | B |
|---|---|
| Beer production facility's physical address | Total gallons of beer (from Form(s) MT-456; see instructions) |
| | |
| | |
| | |
| | |
| | |
| | |
| Total of column B amounts from additional forms, if any | |
| 4 Add column B amounts | 4 |
| 5 Subtract 500,000 from line 4 | 5 |
| 6 Enter the lesser of line 5 or 15,000,000 (see instructions) | 6 |
| 7 Credit for gallons in excess of 500,000 (multiply line 6 by .045) | 7 .00 |
| 8 Total credit for beer produced in New York State (add lines 3 and 7) | 8 .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.

636002240094



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 forms if necessary)

| A | B |
|---|--|
| Cider production facility's physical address | Total gallons of cider (from Form MT-456; see instr.) |
| | |
| | |
| | |
| | |
| | |
| | |
| Total of column B amounts from additional forms, if any | |
| 9 Add column B amounts | 9 |
| 10 Enter the lesser of line 9 or 500,000 | 10 |
| 11 Credit for the first 500,000 gallons (multiply line 10 by .14; see instructions) | 11 .00 |

Part 2: Credit for gallons in excess of 500,000 (submit additional forms if necessary)

| A | B |
|---|--|
| Cider production facility's physical address | Total gallons of cider (from Form MT-456; see instr.) |
| | |
| | |
| | |
| | |
| | |
| | |
| Total of column B amounts from additional forms, if any | |
| 12 Add column B amounts | 12 |
| 13 Subtract 500,000 from line 12 | 13 |
| 14 Enter the lesser of line 13 or 15,000,000 (see instructions) | 14 |
| 15 Credit for gallons in excess of 500,000 (multiply line 14 by .045) | 15 .00 |
| 16 Total credit for cider produced in New York State (add lines 11 and 15) | 16 .00 |

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.

636003240094



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 forms if necessary)

| A | B |
|---|---|
| Wine production facility's physical address | Total gallons of wine (from Form(s) MT-456; see instructions) |
| | |
| | |
| | |
| | |
| | |
| | |
| Total of column B amounts from additional forms, if any | |
| 17 Add column B amounts | 17 |
| 18 Enter the lesser of line 17 or 500,000 | 18 |
| 19 Credit for the first 500,000 gallons (multiply line 18 by .30; see instructions) | 19 .00 |

Part 2: Credit for gallons in excess of 500,000 (submit additional forms if necessary)

| A | B |
|---|---|
| Wine production facility's physical address | Total gallons of wine (from Form(s) MT-456; see instructions) |
| | |
| | |
| | |
| | |
| | |
| | |
| Total of column B amounts from additional forms, if any | |
| 20 Add column B amounts | 20 |
| 21 Subtract 500,000 from line 20 | 21 |
| 22 Enter the lesser of line 21 or 15,000,000 (see instructions) | 22 |
| 23 Credit for gallons in excess of 500,000 (multiply line 22 by .045) | 23 .00 |
| 24 Total credit for wine produced in New York State (add lines 19 and 23) | 24 .00 |

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.

636004240094



Schedule G: Partner's, 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 | A Name of entity | | | | B Type | C EIN |
|---|--|---|--|--|---|--|
| A | | | | | | |
| B | | | | | | |
| C | | | | | | |
| D | | | | | | |
| Item | D Share of credit for beer production | E Share of credit for cider production | F Share of credit for wine production | G Share of credit for liquor production containing more than 2% but not more than 24% ABV | H Share of credit for liquor production containing more than 24% ABV | I Total share of alcoholic beverage production credit (add columns D through H) |
| A | .00 | .00 | .00 | .00 | .00 | .00 |
| B | .00 | .00 | .00 | .00 | .00 | .00 |
| C | .00 | .00 | .00 | .00 | .00 | .00 |
| D | .00 | .00 | .00 | .00 | .00 | .00 |
| Total from additional forms, if any | | | | | | |
| | .00 | .00 | .00 | .00 | .00 | .00 |
| 34 Totals of columns D through I | | | | | | |
| 34 | .00 | .00 | .00 | .00 | .00 | .00 |

Fiduciaries: Include the amounts from line 34, columns D through H 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 |
| Column H | Column E |

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

| From: | With code: | To: |
|----------|------------|----------|
| Column D | 636 | line 147 |
| Column E | B36 | line 147 |
| Column F | C36 | line 147 |
| Column G | D36 | line 147 |
| Column H | E36 | line 147 |

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

636006240094



Schedule H: Beneficiary's and fiduciary's share of credit (see instructions)

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

| | A Share of credit for beer production | B Share of credit for cider production | C Share of credit for wine production | D Share of credit for liquor production containing more than 2% but not more than 24% ABV | E Share of credit for liquor production containing more than 24% ABV | F Total share of alcoholic beverage production credit (add columns A through E) |
|---------------------|--|---|--|---|---|--|
| Totals 35 | .00 | .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 H on the corresponding lines below.

| Item | A Beneficiary's name (same as on Form IT-205, Schedule C) | | | | | B Identifying number |
|---|---|---|--|---|---|---|
| A | | | | | | |
| B | | | | | | |
| C | | | | | | |
| D | | | | | | |
| Item | C Share of credit for beer production | D Share of credit for cider production | E Share of credit for wine production | F Share of credit for liquor production containing more than 2% but not more than 24% ABV | G Share of credit for liquor production containing more than 24% ABV | H Total share of alcoholic beverage production credit (add columns C through G) |
| A | .00 | .00 | .00 | .00 | .00 | .00 |
| B | .00 | .00 | .00 | .00 | .00 | .00 |
| C | .00 | .00 | .00 | .00 | .00 | .00 |
| D | .00 | .00 | .00 | .00 | .00 | .00 |
| Total from additional forms, if any | | | | | | |
| | .00 | .00 | .00 | .00 | .00 | .00 |
| 36 Total of allocated share to beneficiaries (total columns C through H) | | | | | | |
| 36 | .00 | .00 | .00 | .00 | .00 | .00 |
| 37 Fiduciary's share (subtract line 36 from line 35 for each column) | | | | | | |
| 37 | .00 | .00 | .00 | .00 | .00 | .00 |

Schedule I : Calculation of credit (see instructions)

| | | | | |
|--|-----------|--|-----------|-----|
| Individuals | 38 | Enter the amount from line 33 | 38 | .00 |
| Partners, S corporation shareholders, beneficiaries | 39 | Enter the amount from line 34, column I | 39 | .00 |
| Fiduciaries | 40 | Enter the amount from line 37, column H | 40 | .00 |
| | 41 | Total credit (add lines 38, 39, and 40; see instructions) | 41 | .00 |

636007240094

