

Department of Finance

CLAIM FOR BEER PRODUCTION

ATTACH TO FORM NYC-2A, NYC-2, NYC-3A

THIS CREDIT IS ONLY AVAILABLE TO THOSE PRODUCING BEER, NOT OTHER ALCOHOLIC BEVERAGES.

CREDIT	2020
OR NYC-3L	

		For CALENDAR YEAR 2020 or FISCAL YEAR begins	nina	2020 and ending		
		Name as shown on NYC-2A, NYC-2, NYC-3A or N	•	Employer Identification Number:	Federal Business Code:	
		Affiliate Name:		Employer Identification Number:		
		NYC form filed (check appropriate box):				
		Business Corporation Tax	General Corporation Ta			
0.0		NYC-2A or NYC-2	NYC-3A or N	NYC-3L		
	HEDULE A - ELI					
Α.	If YES, proceed to lin	s credit as a corporation that earned the credit ne B. o not qualify for this credit for this tax year.	(not as a corporate partner	r in a partnership)?	☐ YES ☐ NO	
B.	Are you registered as a distributor under Tax Law Article 18? If YES, enter the name, the EIN, and the State Liquor Authority (SLA) license number of the registered distributor below and proceed to line C. If NO, STOP. You do not qualify for this credit for this tax year					
Nam	ne of Registered Distr	ibutor	EIN of Registered D	Distributor SLA License	e Number of Registered Distributor	
C.		you produce 60 million gallons or less of beer	in New York State? (See	Eligibility in the instructions).	YES NO	
	If YES , complete Sci	hedules B and C. o not qualify for this credit for this tax year.				
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SC	HEDULE B - CO	MPUTATION OF CREDIT FOR BEE A - Beer production facility!		EW YORK CITY IN THIS TAX	YEAR (See Instructions) B - Total gallons of beer	
		A Beer production identity	5 physical address		D Total gallono of beer	
Tota	al from additional sh	neet(s)				
1.	Add column B amou	nts		1.		
2.	Enter the lesser of li	ne 1 or 500,000		2.		
		om line 1 (if less than zero, enter zero)				
4.	Enter the lesser of li	ne 3 or 15,000,000		4.		
5.	Credit for the first 50	0,000 gallons (multiply line 2 by 0.12: see inst	ructions)	5.		
6.	Credit for the remain	nder of the beer produced up to additional 15,0	000,000 gallons (multiply lin	ne 4 by .0386) 6.		
7.	Total credit for beer	produced in New York City (add lines 5 and 6).		7.		
SC	HEDULE C - COMI	PUTATION OF TAX CREDIT USED, REF	UNDED OR CREDITED	AS AN OVERPAYMENT TO TH	E NEXT YEAR (See Instr.)	
8.	Tax due before credi	its		8.		
9.	Tax credits claimed I	before this credit		9.		
10.	Subtract line 9 from	line 8		10.		
11.		r minimum tax (from Form NYC-2, Sch. A, line A, line 4 or Form NYC-3A, Sch. A, sum of lines	•			
12.	Limitation (subtract I	ine 11 from line 10; if line 11 is greater than lin	e 10, enter "0" on line 12)	12.		
13.	Enter the lesser of lin	ne 7 and line 12		13.		
14.	Amount of unused c	redit to be refunded or credited (line 7 less line	9 13)	14.		
15.		. Enter here and on Form NYC-2, Schedule A dule A, line 10c or Form NYC-3A, Schedule A,		· · · · ·		

General Information

Sections 11-604(22) (General Corporation Tax) and 11-654(22) (Business Corporation Tax) of the New York City Administrative Code applicable to tax years beginning on or after January 1, 2017 provide a beer production credit to taxpayers who meet the eligibility requirements. The maximum credit allowed to each taxpayer (including a combined group) is limited to a credit for 15.5 million gallons produced in New York City during the tax year.

Eligibility

To be eligible for this credit, you must meet all of the following requirements:

- You are claiming this credit as an incorporated business that earned the credit (not as a corporate partner in a partnership),
- you are registered as a distributor under Article 18 (Taxes on Alcoholic Beverages), and
- you produce 60 million gallons or less of beer in New York State during the tax year.
- A registered distributor that produces more than one type of alcoholic beverage in New York State in the same tax year qualifies for the credit for beer produced within the production limits stated above. If the production limitation is exceeded, no credit is allowed.

Credit Information

- The amount of credit per tax year for each gallon of beer produced in New York City is:
 - 12 cents (.12) per gallon for the first 500,000 gallons produced, plus
 - 3.86 cents (.0386) per gallon for each gallon produced in excess of 500,000 gallons (up to 15 million additional gallons).
- However, no credit is allowed for any beer produced in excess of 15.5 million gallons during the tax year.
- Any unused amount of credit for the current tax year will be treated as a refund or overpayment of tax to be credited to next year's tax. Interest will not be paid on the refund or overpayment.

Specific Instructions

Line instructions

- Complete a separate Form NYC-9.12 for each registered distributor.
- Please check the appropriate box for NYC form filed.

Schedule A – Eligibility

- Line A If you are claiming this credit as an incorporated business that earned the credit (not as a corporate partner receiving a share of the credit), mark an X in the Yes box and proceed to the next question in this schedule.
- Line B If you answered No to question B, stop. You do not qualify for the beer production credit for this tax year. If you answered Yes to question B, enter the name, EIN and State Liquor Authority license number for the registered distributor and proceed to the next question in this schedule.
- Line C If you answered No to question C, stop. You do not qual-

ify for the beer production credit for this tax year. If you answered **Yes** to question C, complete Schedules B and C.

Schedule B – Computation of credit for beer produced in New York City

- Column A Enter the street number and name, and the borough in New York City where the beer is produced. Do not enter a PO Box or the mailing address of the company if it differs from the physical location where the beer is produced.
- Column B Enter the total number of gallons produced in New York City in this tax year.
- Lines 5, 6 and 7 No credit is allowed for any beer produced in excess of 15,500,000 gallons (500,000 gallons on Line 5 plus 15,000,000 gallons on Line 6). Round the results on line 7 to the nearest whole dollar.

Schedule C – Computation of tax credit used, refunded, or credited as an overpayment to the next year

• Line 8 – Enter your tax due before

- credits from NYC-2A, Schedule A, line 6; NYC-2, Schedule A, line 4; NYC-3A, Schedule A, line 8 or NYC-3L, Schedule A, line 6.
- Line 9 If you are claiming more than one tax credit for this year, enter the total amount of credits claimed before applying this credit. Otherwise, enter 0. You must apply certain credits before this credit.
- Line 11 Enter your minimum tax from NYC-2A, Schedule A, sum of lines 3 and 5; NYC-2, Schedule A, line 3; NYC-3A, Schedule A, sum of lines 4 and 7; NYC-3L, Schedule A, line 4.
- Line 13 Enter the lesser of line 7 or line 12 but not less than zero.
- Line 15 Add lines 13 and 14 and enter here and on NYC-2A, Schedule A, line 13; NYC-2, Schedule A, line 11; NYC-3A, Schedule A, line 12c or NYC-3L, Schedule A, line 10c.