NYC - 9.12

Department of Finance

CLAIM FOR BEER PRODUCTION CREDIT
ATTACH TO FORM NYC-2A, NYC-2, NYC-3A OR NYC-3L
THIS CREDIT IS ONLY AVAILABLE TO THOSE PRODUCING BEER, NOT OTHER ALCOHOLIC BEVERAGES.

2021

For CALENDAR YEAR 2021 or FISCAL YEAR beginning _____ **2021 and ending** _____

Name as shown on NYC-2A, NYC-2, NYC-3A or NYC-3L:	Employer Identification Number:	Federal Business Code:

Affiliate Name:	Employer Identification Number:

NYC form filed (check appropriate box):

Business Corporation Tax
☐ NYC-2A   or   ☐ NYC-2

General Corporation Tax
☐ NYC-3A   or   ☐ NYC-3L

SCHEDULE A - ELIGIBILITY

A. Are you claiming this credit as a corporation that earned the credit (not as a corporate partner in a partnership)?   ☐ YES   ☐ NO
If **YES**, proceed to line B.
If **NO, STOP**. You do not qualify for this credit for this tax year.

B. Are you registered as a distributor under Tax Law Article 18?   ☐ YES   ☐ NO
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

Name of Registered Distributor	EIN of Registered Distributor	SLA License Number of Registered Distributor

C. For the tax year, did you produce 60 million gallons or less of beer in New York State? (See Eligibility in the instructions).   ☐ YES   ☐ NO
If **YES**, complete Schedules B and C.
If **NO, STOP**. You do not qualify for this credit for this tax year.

SCHEDULE B - COMPUTATION OF CREDIT FOR BEER PRODUCED IN NEW YORK CITY IN THIS TAX YEAR (See Instructions)

A - Beer production facility's physical address	B - Total gallons of beer
Total from additional sheet(s)..	

1.	Add column B amounts ....**1.**	
2.	Enter the lesser of line 1 or 500,000 ....**2.**	
3.	Subtract 500,000 from line 1 (if less than zero, enter zero) ....**3.**	
4.	Enter the lesser of line 3 or 15,000,000 ....**4.**	
5.	Credit for the first 500,000 gallons (multiply line 2 by 0.12: see instructions) ....**5.**	
6.	Credit for the remainder of the beer produced up to additional 15,000,000 gallons (multiply line 4 by .0386) ....**6.**	
7.	Total credit for beer produced in New York City (add lines 5 and 6)................**7.**	

SCHEDULE C - COMPUTATION OF TAX CREDIT USED, REFUNDED OR CREDITED AS AN OVERPAYMENT TO THE NEXT YEAR (See Instr.)

8.	Tax due before credits ....**8.**	
9.	Tax credits claimed before this credit ....**9.**	
10.	Subtract line 9 from line 8..**10.**	
11.	Enter the fixed dollar minimum tax (from Form NYC-2, Sch. A, line 3 or Form NYC-2A, Sch. A, sum of lines 3 and 5; Form NYC-3L, Sch. A, line 4 or Form NYC-3A, Sch. A, sum of lines 4 and 7)....................................**11.**	
12.	Limitation (subtract line 11 from line 10; if line 11 is greater than line 10, enter "0" on line 12)............................**12.**	
13.	Enter the lesser of line 7 and line 12 ....**13.**	
14.	Amount of unused credit to be refunded or credited (line 7 less line 13) ....**14.**	
15.	Add lines 13 and 14. Enter here and on Form NYC-2, Schedule A, line 11; Form NYC-2A, Schedule A, line 13; Form NYC-3L, Schedule A, line 10c or Form NYC-3A, Schedule A, line 12c ....**15.**	

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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.