

Malt Beverage Tax Credit Program

You may qualify to claim this credit if:

- You are a manufacturer of malt or brewed beverages in Pennsylvania.
- Have a physical location in Pennsylvania to manufacture malt or brewed beverages.
- Made investments in Qualified Capital Expenditures capitalized by the taxpayer and used in the manufacturing and sale of malt or brewed beverages.
- Can pass a state tax clearance evaluation.
- Can timely submit a complete application by April 1, 2019.

Q: What is it?

A: A non-refundable, non-transferable tax credit for utilization against all taxable malt and brewed beverages as reported on a manufacturers Revenue Tax Form 1052.

Q: Is there a cap?

A: Yes. The Department of Revenue can issue no more than \$5 million in malt beverage tax credits each year. Each taxpayer can claim up to \$200,000 per year. If the total amount of tax credits applied for by all taxpayers exceeds the limitation on the amount of tax credits in a fiscal year, the tax credit to be received by each application is pro-rated.

to apply for **THE CREDIT**

An application along with supporting documentation for qualified capital expenditures must be submitted prior to the April 1, 2019 deadline.

Application and guidelines can be found here: www.revenue.pa.gov/taxcredits

For additional information, contact Matt Forti at **717-772-3896** or mforti@pa.gov