PT-105
(1/97)

New York State Department of Taxation and Finance

0197

Credit/Reimbursement for Registered Electric Corporations

Regulated by the Department of Public Service
Tax Law — Article 13-A

Use this form to report transactions for the month of **January 1997**.

Employer identification number
Name of corporation

Read instructions below carefully. Keep a copy of this completed form for your records.

Gallonage Used to Produce Electricity

1 Gallons of Number 2 fuel oil		× $0.0479	1	
2 Gallons of residual petroleum product		× $0.0471	2	
3 Total credit (reimbursement) this month *(add lines 1 and 2)*			3	

Transfer the amount on line 3 to Form PT-100, *Petroleum Business Tax Return*, line 8, *Column B*, as a credit.

Instructions

Form PT-105 must be completed only for the computation of the utility credit for rate-regulated electric utilities.

Registered electric corporations must also complete Forms PT-101, PT-102, PT-103 and PT-104, as required, to compute tax due.

Form PT-101 must be completed if you are registered as a distributor of motor fuel or as a liquefied petroleum gas fuel permittee.

Form PT-102 must be completed if you are registered as a distributor of diesel motor fuel or if you are authorized to use a direct pay permit for Number 2 fuel oil.

Form PT-103 must be completed if you are registered as a residual petroleum product business or if you are authorized to use a direct pay permit for residual petroleum product.

Form PT-104 must be completed if you are registered as an aviation fuel business or if you are registered as a distributor of diesel motor fuel dealing in kero-jet fuel.

Line Instructions

Lines 1 and 2 — Enter the number of gallons of Number 2 fuel oil in the gallonage box on line 1 and the number of gallons of residual petroleum product in the gallonage box on line 2 that you used to fuel generators to produce electricity. Do not include fuel or product on which you received a benefit from the manufacturing exemption/reimbursement or the commercial gallonage credit/reimbursement. Multiply each gallon amount by its rate and enter the result in the right hand column.

Line 3 — Transfer the amount on line 3 to Form PT-100, *Petroleum Business Tax Return*, line 8, *Column B*, as a credit.

Attach this form to New York State Form PT-100, *Petroleum Business Tax Return*.