# PT-105
(6/16)

Department of Taxation and Finance

# Credit/Reimbursement for Registered Electric Corporations

**Rate-Regulated by the Department of Public Services**

**Tax Law – Article 13-A**

**0616**

Use this form to report transactions for the month of **June 2016.**

| Legal name | Employer identification number (EIN) |
|---|---|
| | |

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

## Gallonage used to produce electricity

| | | | | |
|---|---|---|---|---|
| **1** Gallons of non-highway diesel motor fuel | | × $0.0623 ..... | **1** | |
| **2** Gallons of residual petroleum product | | × $0.0620 ..... | **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 5, as a credit.**

## Instructions

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

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

**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 non-highway diesel motor fuel.

**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.

### Line instructions

**Lines 1 and 2 –** Enter the number of gallons of non-highway diesel motor fuel in the gallonage box on line 1, and enter 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. Round off this amount to the nearest cent.

**Line 3 –** Transfer the amount on line 3 to Form PT-100, *Petroleum Business Tax Return,* line 5, as a credit.

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