New York State Department of Taxation and Finance

PT-105 (12/90)

Electric Utilities

Tax Law — Articles 12-A and 13-A

1290

Use this form to report transactions for the period **December 1, 1990 - December 31, 1990**.
Attach this form to Form PT-100, *Petroleum Business Tax Return*.

Employer identification number or social security number
Name

Read instructions on back carefully. Keep a duplicate copy for you records.

Part A - Computation of 13-A Liability

		Column 1 - 13-A Base Tax Liability	Column 2 - 13-A Surcharge Liability
Importation gallonage used to produce electricity:			
1 #2 fuel oil _____ gallons x $0.02	1	$	
2 Residual petroleum product _____ gallons x $0.0102	2	$	
All other importation gallonage:			
3 #2 fuel oil (nonautomotive) _____ gallons x $0.05	3	$	
4 #2 fuel oil (nonautomotive) _____ gallons x $0.0075	4		$
5 #2 fuel oil (automotive) _____ gallons x $0.055	5	$	
6 #2 fuel oil (automotive) _____ gallons x $0.0083	6		$
7 Residual petroleum product _____ gallons x $0.04	7	$	
8 Residual petroleum product _____ gallons x $0.006	8		$
9 Gross 13-A tax *(add lines 1 through 8)*	9	$	$
10 Net prior period adjustments (plus or minus) *(attach detailed documentation for **each** component of such adjustment)*	10	$	$
11 Adjusted 13-A tax *(line 9 and add or subtract line 10)*	11	$	$

Part B - Computation of 13-A Credit

12 Utility credits carried forward *(from last month's 12-A/13-A Utility Schedule, Part D, line 26)*	12	$	$
Utility credits for this period resulting from in-state purchases of gallonage used to produce electricity:			
13 #2 fuel oil _____ gallons x $0.03	13	$	
14 #2 fuel oil _____ gallons x $0.0075	14		$
15 Residual petroleum product _____ gallons x $0.0298	15	$	
16 Residual petroleum product _____ gallons x $0.006	16		$
17 Utility credit available this month *(add lines 12 through 16)*	17	$	$
18 Utility credits applied to 186-A liabilities since the last 13-A computation schedule	18	$	$
19 Net utility credits available *(subtract line 18 from line 17)*	19	$	$

Part C - Computation of 13-A Tax Due

20 Adjusted 13-A tax *(from the corresponding column of Part A, line 11)* (+ or -)	20	$	$
21 Net utility credits available *(from the corresponding column of Part B, line 19)*	21	$	$
22 Net 13-A taxes due *(subtract line 21 from line 20)* (+ or -)	22	$	$
23 If amount on line 22, Column 1 is "0" or greater than "0," enter here; if negative, enter on Part D, line 26, Column 1	23	$	
24 If amount on line 22, Column 2 is "0" or greater than "0," enter here; if negative, enter on Part D, line 26, Column 2	24	$	
25 Total tax due *(add lines 23 and 24)*	25	$	

Transfer the amount on line 25 to Form PT-100, *Petroleum Business Tax Return*, line 8, Column B.

Part D - Utility Credits Forward

26 Amount of excess 13-A utility tax credit *(from Part C, if Column 1 or Column 2 of line 22 is negative). These figures must be brought forward and reported on Part B, line 12, of next month's Form PT-105. These credits may only be applied against 13-A or 186-A liabilities)*	26	

Part E - Computation of 12-A Liability

		12-A Liability Calculations
27 Automotive gallonage *(gallons from line 5 above)*	27	Gal
28 Article 12-A tax rate	28	x $ 0.10
29 12-A tax due *(multiply gallonage on line 27 by tax rate on line 28)*	29	$

Transfer the amount on line 29 to Form PT-100, *Petroleum Business Tax Return*, line 8, Column A.

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

Instructions

Who Must File Form PT-105

If you are an exempt organization that has established its status as an exempt organization under section 1116(a) of the Tax Law, and any motor fuel, diesel motor fuel or residual petroleum product that you import into New York State is consumed exclusively by you, then you are a petroleum business not subject to the Article 13-A tax. Do not complete Part A of Form PT-105. Enter "0" on line 20 and enter the number of gallons of No. 2 fuel oil that you used for any purpose other than heating or production on line 27.

Every electric corporation, as defined in section 2(13) of the Public Service Law, subject to the supervision of the Department of Public Services and registered under Article 12-A or Article 13-A, should use Form PT-105. Each such electric corporation that is registered under Article 12-A as a distributor of diesel motor fuel must file Form PT-105 in lieu of Form PT-102, and one registered under Article 13-A as a residual petroleum product business should complete Form PT-105 in lieu of Form PT-103. However, if you resell diesel motor fuel or residual petroleum product, you must also complete Form PT-102 or Form PT-103 as the case may be.

Part A - Computation of 13-A Liability (lines 1 through 8)

Line 1 - Enter the total gallons of No. 2 fuel oil imported into New York State by you and used to operate generators for the purpose of manufacturing or producing electricity. Multiply the total gallons by $0.02 and enter the result in Column 1.

Line 2 - Enter the total gallons of residual petroleum product imported into New York State by you and used to operate generators for the purpose of manufacturing or producing electricity. Multiply the total gallons by $0.0102 and enter the result in Column 1.

Line 3 - Enter the total gallons of No. 2 fuel oil imported into New York State by you and sold or used for heating and production purposes (do not include gallons used by you for production of electricity). Multiply the total gallons by $0.05 and enter the result in Column 1.

Line 4 - Enter the total gallons of No. 2 fuel oil reported on line 3 above. Multiply the total gallons by $0.0075 and enter the result in Column 2.

Line 5 - Enter the total gallons of any other No. 2 fuel oil which you imported into New York State and sold or used. Multiply the total gallons by $0.055 and enter the result in Column 1. Also enter the total gallons on line 27 of Part E.

Line 6 - Enter the total gallons of No. 2 fuel oil reported on line 5 above. Multiply the total gallons by $0.0083 and enter the result in Column 2.

Line 7 - Enter the gallons of residual petroleum product imported by you into New York State and sold or used for purposes other than the manufacture or production of electricity. Multiply the total gallons by $0.04 and enter the result in Column 1.

Line 8 - Enter the gallons of residual petroleum product reported on line 7 above. Multiply the total gallons by $0.006 and enter the result in Column 2.

Line 9 - Add the amount entered in each column, lines 1 through 8, and enter the totals in the appropriate column.

Line 10 - Enter any adjustments from prior periods. Subtact a credit or add a debit to line 9 when computing line 11.

If you are a registered distributor of motor fuel, you must enter a "0" on line 47, Column 2 of Form PT-101 and enter the tax and the tax surcharge on line 10 of Form PT-105. Multiply the gallons on line 44, Column B of Form PT-101 by $0.055 and enter the result in Column A, line 10 of Form PT-105. Multiply the gallons on line 44, Column B of Form PT-101 by $0.0083 and enter the result in Column B, line 10 of Form PT-105.

Line 11 - Line 9 and add or subtract line 10. Enter total in proper column; also enter on Part C, line 20.

Part B - Computation of 13-A Credit (lines 12 through 19)

Line 13 - Enter the total gallons of No. 2 fuel oil purchased within New York State on which the nonautomotive type diesel motor fuel tax component was passed through to you and paid to your supplier and which you used to operate generators for the purpose of manufacturing or producing electricity. Multiply the total gallons by $0.03 and enter the result in Column 1.

Line 14 - Enter the total gallons of unenhanced diesel motor fuel reported on line 13 above. Multiply the total gallons by $0.0075 and enter the result in Column 2.

Line 15 - Enter the total gallons of residual petroleum product purchased within New York State on which the residual petroleum product component tax was passed through to you and paid to your supplier and which you used to produce electricity. Multiply the total gallons by $0.0298 and enter the result in Column 1.

Line 16 - Enter the total gallons of residual petroleum product reported on line 15 above. Multiply the total gallons by $0.006 and enter the result in Column 2.

Line 18 - Enter the total utility credits applied to 186-A liabilities since the last time you completed Form PT-105. Enter the type of credit applied in the appropriate Column 1 and Column 2. Utility credits may be applied only to those tax liabilities under section 186-A for the calendar year during which the credits arose.

Part C - Computation of 13-A Tax Due (lines 20 through 25)

Line 23 - If the amount on line 22, Column 1, is "0" or greater, enter the amount from line 22, Column 1 on line 23; if the amount is negative, enter on Part D, line 26, Column 1.

Line 24 - If the amount on line 22, Column 2 is "0" or greater, enter the amount from line 22, Column 1 on line 24; if the amount is negative, enter on Part D, line 26, Column 2.

Line 25 - Transfer this amount to Form PT-100 *Petroleum Business Tax Return*, line 8, Column B.

Part D - Utility Credits Forward

Line 26 - If the amount on line 22 is negative, enter that amount in the appropriate column of line 26. These figures must be brought forward and reported on Part B, line 12, of next month's Form PT-105. These credits may only be applied against 13-A or 186-A liabilities. They may not be used to reduce your liability under Article 12-A or any other article of the Tax Law.

Part E - Computation of 12-A Liability (lines 27 through 29)

Line 29 - Transfer this amount to Form PT-100, *Petroleum Business Tax Return*, line 8, Column A.