New York State Department of Taxation and Finance

PT-105 Credit/Reimbursement for Registered Electric Corporations

(12/91) **Regulated by the Department of Public Service**

1291

Use this form to report transactions for the period **December 1, 1991 - December 31, 1991**.
Attach this form to Form PT-100, *Petroleum Business Tax Return*.

Employer identification number
Name of corporation

Gallonage Used to Produce Electricity:

1	No. 2 fuel oil _____ gallons × $0.0451	1	$
2	Residual petroleum product _____ gallons × $0.0430	2	$
3	Total credit (reimbursement) this month *(add lines 1 and 2)*	3	$

Transfer the amount on line 3 to Form PT-100, line 8, Column B as a credit.

Instructions

Beginning with the July tax return, 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 No. 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.

Lines 1 and 2 — Enter the amount of No. 2 fuel oil on line 1 and the amount of residual petroleum product on line 2 that you used to fuel generators to produce electricity. Multiply each amount by its rate and enter the product 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.

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 or that you produce, refine, manufacture or compound in New York State is consumed exclusively by you, then you are 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 $0.0239 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 $0.0122 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 $0.06 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 $0.009 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 $0.066 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 $0.0099 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 $0.048 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 $0.0072 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 $0.066 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 $0.0099 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 $0.0361 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 $0.009 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 $0.0358 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 $0.0072 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.