New York State Department of Taxation and Finance

PT-105 Credit/Reimbursement for Registered Electric Corporations

(1/92) **Regulated by the Department of Public Service**

0192

Use this form to report transactions for the period **January 1, 1992 - January 31, 1992**.
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 × $0.0525	1	$
2	Residual petroleum product _____ gallons × $0.0501	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.