New York State Department of Taxation and Finance

0994

PT-105
(9/94)

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 period **September 1, 1994 - September 30, 1994.**
Attach this form to Form PT-100, *New York State Petroleum Business Tax Return.*

Employer identification number
Name of corporation

Keep a duplicate copy for your records.

Gallonage Used to Produce Electricity

1 Number 2 fuel oil	gallons × $0.0508	1	
2 Residual petroleum product	gallons × $0.0487	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

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.

Lines 1 and 2 — Enter the amount of Number 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. 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 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, *New York State Petroleum Business Tax Return*, line 8, *Column B* as a credit.