



# PT-105

(1/12)

New York State Department of Taxation and Finance

0112

## Credit/Reimbursement for Registered Electric Corporations

Rate-Regulated by the Department of Public Services  
Tax Law – Article 13-A

Use this form to report transactions for the month of **January 2012**.

|            |  |
|------------|--|
| Legal name | Federal employer identification number (EIN) |
|------------|--|

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

### Gallons used to produce electricity

|   |   |                      |                  |   |                      |                      |
|---|---|----------------------|------------------|---|----------------------|----------------------|
| 1 | Gallons of No. 2 fuel oil   | <input type="text"/> | × \$0.0649 ..... | 1 | <input type="text"/> | <input type="text"/> |
| 2 | Gallons of residual petroleum product                             | <input type="text"/> | × \$0.0645 ..... | 2 | <input type="text"/> | <input type="text"/> |
| 3 | Total credit (reimbursement) this month (add lines 1 and 2) ..... |                      |                  | 3 | <input type="text"/> | <input type="text"/> |

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-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.

#### Line instructions

**Lines 1 and 2** — Enter the number of gallons of No. 2 fuel oil 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*.