PT-105
(1/14)

New York State Department of Taxation and Finance

0114

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 2014.**

Legal name	Federal employer identification number (EIN)

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

Gallonage used to produce electricity

1 Gallons of non-highway diesel motor fuel		× $0.0673	**1**	
2 Gallons of residual petroleum product		× $0.0669	**2**	
3 Total credit (reimbursement) this month *(add lines 1 and 2)*			**3**	

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 non-highway diesel motor fuel.

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 non-highway diesel motor fuel 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.*