



PT-105

(11/14)

New York State Department of Taxation and Finance

1114

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 **November 2014**.

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

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

Gallongage used to produce electricity

| | | | | | | |
|---|---|----------------------|------------------|---|----------------------|----------------------|
| 1 | Gallons of non-highway diesel motor fuel | <input type="text"/> | × \$0.0673..... | 1 | <input type="text"/> | <input type="text"/> |
| 2 | Gallons of residual petroleum product | <input type="text"/> | × \$0.0669 | 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 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.