



PT-105

(1/21)

Department of Taxation and Finance

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 monthly filing periods in 2021.

Legal name	Employer identification number (EIN)	Month	2021
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Read instructions below carefully. Keep a copy of this completed form for your records.

Gallage used to produce electricity

1	Gallons of non-highway diesel motor fuel	<input type="text"/>	× \$0.0609	1	<input type="text"/>	<input type="text"/>
2	Gallons of residual petroleum product	<input type="text"/>	× \$0.0606	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-102 and PT-103, as required, to compute tax due.

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.

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*.

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