



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 month of **January 1997**.

| |
|--------------------------------|
| Employer identification number |
| Name of corporation |

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

Gallage Used to Produce Electricity

| | | | | | | | |
|---|---|----------------------|------------|-------|---|----------------------|----------------------|
| 1 | Gallons of Number 2 fuel oil | <input type="text"/> | × \$0.0479 | | 1 | <input type="text"/> | <input type="text"/> |
| 2 | Gallons of residual petroleum product | <input type="text"/> | × \$0.0471 | | 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 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.

Line Instructions

Lines 1 and 2 — Enter the number of gallons of Number 2 fuel oil in the gallonage box on line 1 and 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.

Line 3 — Transfer the amount on line 3 to Form PT-100, *Petroleum Business Tax Return*, line 8, *Column B*, as a credit.

Attach this form to New York State Form PT-100, Petroleum Business Tax Return.