

RETAIL FOOD ESTABLISHMENT COMPUTATION WORKSHEET FOR SALES TAX DEDUCTION FOR GAS AND/OR ELECTRICITY

See Form Below



MAIL COMPLETED FORM WITH PAYMENT TO THE COLORADO DEPARTMENT OF REVENUE

DR 1465 (04/16/04) WEB
 COLORADO DEPARTMENT OF REVENUE
 DENVER COLORADO 80261
 (303) 238-SERV (7378)

Retail Food Establishment Computation Worksheet for Sales Tax Deduction for Gas and/or Electricity

Either method 1 or 2 may be used if sales of processed food exceed 25% of your total business sales. Method 2 <i>must</i> be used if sales of processed food do not exceed 25% of your total business sales.		Sales Tax Account Number _____ Year _____								
METHOD 1		METHOD 2								
1. Monthly cost of gas and electricity used for restaurant operation minus sales tax: January _____ May _____ September _____ February _____ June _____ October _____ March _____ July _____ November _____ April _____ August _____ December _____ 2. Total cost of gas & electricity used for year _____ 3. Amount on line 2 _____ X .55 = _____ Deduction from taxable sales to be entered on reverse side of Sales Tax Return (DR 0100), line 7.		1. Total sales for year (do not include room sales for hotels, motels, etc.) _____ 2. Processed food sales for immediate consumption made during the calendar year minus liquor sales _____ 3. Amount on line 2 _____ X .005 = _____ Deduction from taxable sales to be entered on reverse side of Sales Tax Return (DR 0100), line 7.								
		<table border="1"> <tr> <th>Type of Return</th> <th>Due</th> </tr> <tr> <td>Monthly</td> <td>February</td> </tr> <tr> <td>Quarterly</td> <td>April</td> </tr> <tr> <td>Seasonal</td> <td>Submit with season's last return</td> </tr> </table>	Type of Return	Due	Monthly	February	Quarterly	April	Seasonal	Submit with season's last return
Type of Return	Due									
Monthly	February									
Quarterly	April									
Seasonal	Submit with season's last return									
		Include this copy with the Sales Tax Return (DR 0100)								