

DR 1465 (02/00)  
**COLORADO DEPARTMENT OF REVENUE**  
 BUSINESS TAX ACCOUNTING SECTION  
 DENVER CO 80261  
 (303) 232-2416

## 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 _____								
Method 2 <i>must</i> be used if sales of processed food do not exceed 25% of your total business sales.		Year _____								
<b>METHOD 1</b> 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 <b>taxable sales</b> to be entered on reverse side of Sales Tax Return (DR 100), line 7.	<b>METHOD 2</b> 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 <b>taxable sales</b> to be entered on reverse side of Sales Tax Return (DR 100), line 7.									
Deduction from <b>taxable sales</b> to be entered on reverse side of Sales Tax Return (DR 100), line 7.		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="text-align: left; padding: 2px;">Type of Return</th> <th style="text-align: left; padding: 2px;">Due</th> </tr> <tr> <td style="padding: 2px;">Monthly</td> <td style="padding: 2px;">February</td> </tr> <tr> <td style="padding: 2px;">Quarterly</td> <td style="padding: 2px;">April</td> </tr> <tr> <td style="padding: 2px;">Seasonal</td> <td style="padding: 2px;">Submit with season's last return</td> </tr> </table>	Type of Return	Due	Monthly	February	Quarterly	April	Seasonal	Submit with season's last return
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		<b>Attach this copy to Sales Tax Return (DR 100)</b>								