



## Retail Food Established Computation Worksheet for Sales Tax Deduction For Gas and/or Electricity

### Instructions

Follow the directions in the DR 1465 to determine which calculation method applies to your business. Enter the deduction calculated on line 3. of method 1 or method 2 on the DR 0100 Colorado Retail Sales Tax Return Deductions and Exemptions Schedule, Part A, line 7. If filing by paper, attach a copy of the DR 1465 to your DR 0100. If filing electronically, send a copy of the completed DR 1465 to the address in the upper right hand corner of the form and the form will be attached to your account.

**Special Note:** Due to legislative changes, the state portion of this deduction will not be allowed from 03/01/2010 to 06/30/2012. Please see our web site at [www.TaxColorado.com](http://www.TaxColorado.com) for more information. You may still apply for a refund for the months of January and February 2010 by sending a DR 0137 Claim for Refund form to the address on the form. All forms can be found on the web site noted above.

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|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Either method <b>1</b> or <b>2</b> may be used if sales of processed food exceed 25% of your total business sales. Method <b>2</b> <i>must</i> be used if sales of processed food do not exceed 25% of your total business sales. |                                  |                                                                                                                                                                                                                                                                                          |
| Sales Tax Account Number                                                                                                                                                                                                          |                                  | Year (YYYY)                                                                                                                                                                                                                                                                              |
| <b>Method 1:</b>                                                                                                                                                                                                                  |                                  |                                                                                                                                                                                                                                                                                          |
| 1. Monthly cost of gas and electricity used for restaurant operation minus sales tax:                                                                                                                                             |                                  |                                                                                                                                                                                                                                                                                          |
| January<br>\$                                                                                                                                                                                                                     | May<br>\$                        | September<br>\$                                                                                                                                                                                                                                                                          |
| February<br>\$                                                                                                                                                                                                                    | June<br>\$                       | October<br>\$                                                                                                                                                                                                                                                                            |
| March<br>\$                                                                                                                                                                                                                       | July<br>\$                       | November<br>\$                                                                                                                                                                                                                                                                           |
| April<br>\$                                                                                                                                                                                                                       | August<br>\$                     | December<br>\$                                                                                                                                                                                                                                                                           |
| 2. Total cost of gas & electricity used for year                                                                                                                                                                                  |                                  |                                                                                                                                                                                                                                                                                          |
| 3. Amount on line 2                                                                                                                                                                                                               |                                  | X .55 = \$                                                                                                                                                                                                                                                                               |
| <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 = \$                                                                                                                                                                                                                                                                              |
| <b>Type of Return</b>                                                                                                                                                                                                             | <b>Due</b>                       | <b>Include This Copy With The Sales Tax Return (DR 0100).</b><br>The completed form may also be sent to the address in the upper left hand corner of this form.<br>Deduction from <b>taxable sales</b> to be entered on the DR 0100, Deductions and Exemptions Schedule, Part A, Line 7. |
| Monthly                                                                                                                                                                                                                           | February                         |                                                                                                                                                                                                                                                                                          |
| Quarterly                                                                                                                                                                                                                         | April                            |                                                                                                                                                                                                                                                                                          |
| Seasonal                                                                                                                                                                                                                          | Submit with season's last return |                                                                                                                                                                                                                                                                                          |