



COLORADO • SINCE 1878

## **RESTAURANT UTILITY TAX CREDIT**

The City of Louisville will annually refund sales tax paid for gas and electric utilities paid by restaurants in the processing of food for immediate human consumption. The guidelines used by the City to administer this credit are the same as those used by the Colorado Department of Revenue.

To receive this utility credit, you must complete the Retail Food Establishment Computation Worksheet (DR1465) used by the state, and remit a copy of the worksheet with your City sales tax return.

The due date for the worksheet and accompanying City sales tax return is based on your **CITY** filing period. If you are a monthly filer, the due date is February, if quarterly, the due date is April.

You may refer to Colorado Department of Revenue, Taxpayer Service Division, FYI Sales 30 publication for further information.

<http://www.colorado.gov/cs/Satellite?blobcol=urldata&blobheader=application%2Fpdf&blobkey=id&blobtable=MungoBlobs&blobwhere=1191399156985&ssbinary=true>