



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 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.

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 (YYYY)
Method 1:		
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 = \$
Method 2:		
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 = \$
Type of Return	Due	Include This Copy With The Sales Tax Return (DR 0100). The completed form may also be sent to the address in the upper left hand corner of this form. Deduction from taxable sales 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	