



Retail Food Establishment 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, Schedule A, line 9. 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 by email to dor_retailfood1465@state.co.us and the form will be attached to your account.

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 by email to dor_retailfood1465@state.co.us Deduction from taxable sales to be entered on the DR 0100, Schedule A, Line 9.
Monthly	February	
Quarterly	April	
Seasonal	Submit with season's last return	