



City Restaurant Utility Deduction Worksheet

Computation worksheet for sales tax deduction for gas and electricity use in food service establishments.

Method 1 or 2: Either method may be used if sales of processed food exceed 25% of your total business sales.

Method 2 must be used if sales of processed food does not exceed 25% of your total business sales.

City Sales Tax Number: _____

Year: _____

Method 1

1. Monthly cost of gas and electricity used for operation minus sales tax:

a. January: _____

b. February: _____

c. March: _____

d. April: _____

e. May: _____

f. June: _____

g. July: _____

h. August: _____

i. September: _____

j. October: _____

k. November: _____

l. December: _____

2. Total Cost of Gas and Electricity used for the year: _____

3. Total on line 2 x .55 = _____

4. Take the amount on Line 3 to Line 3L of your City Sales Tax Return

Method 2

1. Processed food sales for immediate consumption made during the year minus liquor sales: _____

2. Amount on Line 1 x .005: _____

3. Take the amount on Line 2 to Line 3L of your City Sales Tax Return

Type of Return

Monthly = file with January return; Quarterly = file with March return; Seasonal = file with June return

Attach a copy of this form to the City Sales Tax Form.