Either method 1 or 2 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 do not exceed 25% of your total business sales.

### 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 = ____________________

Deduction from taxable sales to be entered on Sales Tax Return, line K.

### METHOD 2

1. Total sales for year (do not include room sales for hotels, motels, etc.) _______________
2. Processed food sales for made during the calendar year minus liquor sales _______________

3. Amount on line 2 ___________ X .005 = ____________________

Deduction from taxable sales to be entered on Sales Tax Return, line K.

<table>
<thead>
<tr>
<th>Type of Return</th>
<th>Due</th>
<th>Include this copy with the Sales Tax Return</th>
</tr>
</thead>
<tbody>
<tr>
<td>Monthly</td>
<td>February</td>
<td></td>
</tr>
<tr>
<td>Quarterly</td>
<td>April</td>
<td></td>
</tr>
<tr>
<td>Seasonal</td>
<td>Submit with season's last return</td>
<td></td>
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