

# Colorado Sales Tax Information For Special Event Vendors

You are required to obtain a Special Event Sales Tax license prior to the event using Sales Tax Special Event Application form DR0589. The Single Event License (\$8.00 fee) is valid for this event only. The Multiple Event License (\$12.00 fee) is valid for any Special Events in the State of Colorado from January 1, 2018 until the end of 2019. After the event, you are required to file and remit sales tax by either filing online or submitting a Special Event Retail Sales Tax return (DR 0098).

## How to Use the Online Filing System

The Colorado Department of Revenue has provided a special event sales tax form for this show on their website. It will allow you to file and pay your special event sales tax return online and apply for a Special Event Sales Tax license:

Go to [www.colorado.gov/tax](http://www.colorado.gov/tax)

Click on **Revenue Online**

Under the **Quick Links** section, click on **File a Return**.

Click **Special Event Sales Tax**

Read this page then click **Next**

Click on Event Name, or if your event is not listed, click on **Click Here**

Follow on-screen instructions

If you are unable to file online, you may locate the forms using the instructions below.

Go to [www.colorado.gov/tax](http://www.colorado.gov/tax)

Click box for **Instructions and Forms**

Click on **Sales Tax**

Locate **Special Event Application DR 0589**

Click on the form number (**DR 0589**) to obtain the PDF version of the form.

Repeat the process to obtain the **Special Event Sales Tax Return (DR 0098)**

## TAX RATES

COUNTY	CITY	SPECIAL DISTRICT	STATE	TOTAL
MESA	FRUITA	PSI	COLORADO	
<b>2.00%</b>	<b>3.00%</b>	<b>0.37%</b>	<b>2.9%</b>	<b>8.27%</b>

Vendors who do not file their taxes for this event will be subject to enforcement action. The organizers of this event are required by law to supply the State with a list of all vendors who attend this event. Be sure to file and pay your sales tax. Tax Compliance Agents from the Department of Revenue may be at this event to insure compliance and answer questions.

After the show, you must file the return for this event using the online method or Special Event Sales Tax Return paper form **DR 0098**. Do **not** report the gross sales from this event on your standard sales tax filings even if your business has an active permanent sales tax account with the State of Colorado.



DO NOT SEND

DR 0589 (08/16/18)  
COLORADO DEPARTMENT OF REVENUE  
Registration Center Section - Room 102  
PO Box 17087  
Denver, CO 80217-0087

# Sales Tax Special Event Application

(See form on page 3)

## General Instructions

Businesses that have no permanent place of business but sell goods at fairs, festivals, bazaars, etc. or businesses that meet the requirements for a Standard Sales Tax License, but also sell at other locations, such as fairs and festivals are required to obtain a Special Event Sales Tax License using the Sales Tax Special Event Application, DR 0589.

A standard sales tax license is required if you participate in an event that occurs more than three times at the same location during any calendar year. For example, if you participate in a Farmer's Market or flea market and sell prepared (ready-to-eat) food or other tangible property, you need a standard sales tax license. To apply for a standard sales tax license, complete the Colorado Sales Tax Withholding Account Application, CR 0100AP.

Anyone who sells retail in Colorado without obtaining a sales tax license commits a class 3 misdemeanor and may also be subject to civil penalty of \$50 per day to a maximum penalty of \$1,000.

For additional Special Event Sales Tax Licensing information, refer to FYI Sales 9.

## Specific Instructions

### Purpose

**Line 1** If you have a Colorado Sales Tax License, check Yes and enter your Colorado sales tax account number. If not, check No.

**Line 2** Enter the city, county and zip code for the event. For a multiple event license, enter the location of your first event.

**Line 3** Check the box that indicates the legal structure of your business or organization.

**Note:** All entities must have a Federal Employer Identification Number (FEIN). This includes married couples who register as a general partnership. Individuals or sole proprietorships may use their Social Security Number (SSN).

### Business Information

**Line 1** Complete taxpayer name information as follows:

- For individuals (sole proprietorships), enter the last name, first name and middle initial of the owner.
- For General Partnerships, Associations and Joint Ventures, enter the last name, first name and middle initial of two principal partners. Attach a separate sheet listing all partners if there are more than two.
- For Corporations, Limited Partnerships, LLC's and all other organizations, enter the legal name as it is filed with the Colorado Secretary of State's Office and the IRS.

**Line 2** Enter the trade name (DBA) of your business as it is registered with the Colorado Secretary of State's Office.

**Line 3a** Enter the city in which your business is located.

**Line 3b** Enter the county in which your business is located.

**Line 4** Enter the business mailing address.

**Line 5** List in detail the products and/or services you provide.

## Ownership

**Lines 1a and 2a** Complete the ownership information for each owner as follows:

- For individuals (sole proprietorships), enter the last name, first name and middle initial of the owner.
- For General Partnerships, Associations and Joint Ventures, enter the last name, first name and middle initial of two principal partners. Attach a separate sheet listing all partners if there are more than two.
- For Corporations, Limited Partnerships, LLC's and all other organizations, enter the name of a corporate officer or member.
- Enter their Social Security Number of the owner.

**Lines 1b and 2b** Enter the resident address or P.O. Box of each individual, partner, corporate officer or member.

**Note:** If there are more than two owners, attach a separate sheet listing all additional owners.

## Sales

### Single Event or Multiple Event?

A single event sales tax license is required if you participate in a retail sales event at a location at which there are three or more vendors.

If you sell retail at more than one special event at which there are three or more vendors in any two-year period, the multiple events sales tax license allows you to participate in any number of events at various locations during the two-year period.

### Period of Event

Indicate the duration of the special event.

For a single event, enter the dates from the beginning of the event to the end of the event.

For a multiple event, refer to the fee schedule and use the same filing fee period as your event period.



DO NOT SEND

DR 0589 (08/16/18)  
COLORADO DEPARTMENT OF REVENUE  
Registration Center Section - Room 102  
PO Box 17087  
Denver, CO 80217-0087

## Sales Tax Special Event Application (Instructions continued)

### Fees

The fee for a Single Event License is \$8 per event.

The fee for a Multiple Event License is \$16 for a two-year period. The fee is prorated in increments of six months if the license is purchased after June 30 in an even-numbered year or anytime during an odd-numbered year.

### Multiple Event Fee Schedule

If first day of sales is from	Fee
January-June 2016 or 2018	\$16.00
July-December 2016 or 2018	\$12.00
January-June 2017 or 2019	\$ 8.00
July-December 2017 or 2019	\$ 4.00

**Note:** There is no fee for vendors who already have a standard sales tax license.

### Payment Information

Make check payable to the Colorado Department of Revenue.

Sign, title and date the application and mail it with your payment (if any) to:

Colorado Department of Revenue  
Registration Center Section - Room 102  
PO Box 17087  
Denver, CO 80217-0087

Retain a copy of this application for your records. This copy will serve as your temporary license until you receive your official license.

You may also apply in person at one of our service centers:

- Denver 1375 Sherman St.
- Colorado Springs 2447 N. Union Blvd.
- Fort Collins 3030 S. College Ave.
- Grand Junction 222 S. 6th St. Room 207 or 208
- Pueblo 827 W. 4th St. Suite A

Bring two completed copies of the application and applicable payment in check or money order form when applying at one of the service centers.

Service center hours may vary; visit our Taxation Web site for more information at [Colorado.gov/Tax](http://Colorado.gov/Tax). All walk-in applicants, including out of state residents, must provide valid proof of identification. Valid proof includes a legible copy of a Colorado Driver's License, Colorado Identification Card, United States Passport, Resident Alien Card (indicating eligibility for employment), United States Naturalization papers, and/or Military Identification Card.

### Tax Education

Free public tax classes are offered in our Taxpayer Service Center locations. Please visit the Education page of the Taxation Web site to view current schedules and to register.



## Sales Tax Special Event Application

Account Number	

Purpose		
1. Do you have a sales tax account in Colorado? <input type="checkbox"/> Yes <input type="checkbox"/> No	If YES, Account Number	
2. Event Location (City in which your event is being held)	County in which your event is being held	ZIP

3. Indicate Type of Organization			
<input type="checkbox"/> Individual	<input type="checkbox"/> Limited Liability Company (LLC)	<input type="checkbox"/> Limited Liability Limited Partnership (LLLP)	<input type="checkbox"/> Government
<input type="checkbox"/> General Partnership	<input type="checkbox"/> Limited Liability Partnership (LLP)	<input type="checkbox"/> Association	<input type="checkbox"/> Joint Venture
<input type="checkbox"/> Limited Partnership	<input type="checkbox"/> Corporation/'S' Corp.	<input type="checkbox"/> Estate/Trust	<input type="checkbox"/> Non-profit

Business Information			
1. Taxpayer Last Name (owner, partners or other business organization)	First Name	Middle Initial	
2. Trade Name/Doing Business As (if applicable)			
3a. City in which your business is located	State	ZIP	
3b. County in which your business is located	Telephone		
4. Mailing Address (residence address, include unit number)	City	State	ZIP
County	FEIN	SSN	
5. List specific products you provide (Explain in Detail).			

Ownership (If there are other partners, list on separate sheet using the same format)				
(1) Last Name or Business Name <b>1a.</b>	First Name	Middle Initial	SSN	
Address (residence or P.O. box) <b>1b.</b>	City	State	ZIP	Telephone
(2) Last Name or Business Name <b>2a.</b>	First Name	Middle Initial	SSN	
Address (residence or P.O. box) <b>2b.</b>	City	State	ZIP	Telephone

Sales					
<b>Make checks payable to:</b> Colorado Department of Revenue PO Box 17087 Denver, CO 80217-0087	Mark The Box That Applies To You  <input type="checkbox"/> Single event  <input type="checkbox"/> Multiple event	Period of Event From (MM/YY)    To (MM/YY)		Fees (No Cash)	
				Single Event License	
				<b>0120-750 (999)</b>	\$
				Multiple Event License	
				<b>0140-750 (999)</b>	
				\$	
Signature of Owner, Partner or Corporate Officer		Title		Date (MM/DD/YY)	

I declare under penalty or perjury in the second degree that the statements made in this application are true and complete to the best of my knowledge.

The State may convert your check to a one time electronic banking transaction. Your bank account may be debited as early as the same day received by the State. If converted, your check will not be returned. If your check is rejected due to insufficient or uncollected funds, the Department of Revenue may collect the payment amount directly from your bank account electronically	<b>Amount Owed</b>  \$ .00
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## Special Sales Event Sales Tax Return Instructions (See form on page 2)

You may electronically file and pay your return conveniently and securely on Revenue Online at [www.Colorado.gov/RevenueOnline](http://www.Colorado.gov/RevenueOnline). Filing online ensures timely filing and prevents common filing errors. Local sales tax rates are listed under Other Services, "View Local Sales Tax Rates". There is a fee to pay by eCheck or credit card. See the Taxation Web site at [www.TaxColorado.com](http://www.TaxColorado.com) for current fees. Filing by Electronic Funds Transfer (EFT) is free but pre-registration is required. See the last page of this form for instruction on how to use the online filing system at [www.Colorado.gov/RevenueOnline](http://www.Colorado.gov/RevenueOnline).

A "**Special Sales Event**" means an event where retail sales are made by more than three persons (vendors). **A standard sales tax license is required if you participate in the same event that occurs more than three times at the same location during any calendar year.**

State sales tax, and if applicable, RTD/CD, RTA, MHA, PSI, or state-collected local tax must be collected on the gross selling price of items sold with the exception of sales to another licensed dealer. In the special districts column, check the box for the district, or districts, for which tax was collected. RTD (Regional Transportation District), CD (Scientific and Cultural District), RTA (Rural Transportation Authority), MHA (Multi-Jurisdictional Housing Authority), and Public Safety Improvements (PSI) sales taxes must be paid if the sales are made to businesses located within the boundaries of the Districts. Do not remit tax to the state for home-rule cities which administer their own tax. The applicable taxes, tax rates and service fee information can be obtained from the event organizer.

**How to file:** If unable to file and pay the return electronically through Revenue Online, mail the return, together with remittance by check, draft, or money order, to the Department of Revenue, Denver, CO 80261-0013. The payment and returns are due on or before the 20th day of the month following the month in which such special sales event began. A separate return must be filed for each special event. Please include your Colorado account number, signature, and telephone number on your remittance.

- All entries of state and local taxes must be rounded to the nearest dollar. Round amounts under 50 cents down to 0 cents, increase amounts from 50 to 99 cents to the next dollar. Books, records and statements or invoices to buyers must reflect actual tax amounts and only the totals appearing on this tax return are rounded. You will still collect and keep track of exact amounts of sales tax. It is only when you fill out this return that you round the numbers you are reporting. Your sales tax remittance must not differ from the exact amount of tax collected by more than 50 cents.
- A service fee is a deduction allowed for timely filed returns. It is not allowed on a delinquent return. If this rate is not shown, see Colorado Sales/Use Tax Rates (DR1002) to determine appropriate rate. The state service fee rate is .0333 (3.33 percent) for timely returns due on or after July 1, 2014. The RTD/CD service fee rate is .0333 (3.33 percent) for all timely returns due on or after July 1, 2014.
- Failure to file the return and pay the tax subjects the vendor to a penalty of 10% plus 1/2% for each additional month not to exceed 18% of the tax due. Current interest rates are available on the Department of Revenue Web site, [www.TaxColorado.com](http://www.TaxColorado.com).
- **Amended Return**— If you are filing an amended return you are required to check the amended return box. A separate amended return must be filed for each event. The amended return must show **all** tax columns as corrected, not merely the difference(s). The amended return will replace the original return in its entirety. Any questions regarding the preparation of your return may be directed to: 303-238-SERV (7378). Refer to form DR 1002 on the Web at [www.TaxColorado.com](http://www.TaxColorado.com) for all sales tax rates.

**Mail to and Make Check Payable to:**  
Colorado Department of Revenue  
Denver CO 80261-0013

Photocopy for your records.



## Special Sales Event Sales Tax Return

Signed under penalty or perjury in the second degree.		Signature				Date (MM/DD/YY)	
Taxpayer Last Name		First Name		Middle Initial	Phone Number		
Account Number	Event Period (MM/YY-MM/YY)		Location/Jurisdiction Code		Due Date (MM/DD/YY)		
Check if Amended Return    • <input type="checkbox"/>						0022-100	
1. Gross Sales						(1-4)	00
2. Sales to other licensed dealers for resale						(2-4)	00
3. Line 1 minus line 2 (Enter this amount on line 5 in all applicable boxes below)							00
4. Name of Event		County of Event	City of Event		<input type="checkbox"/> RTD <input type="checkbox"/> CD <input type="checkbox"/> RTA <input type="checkbox"/> MHA <input type="checkbox"/> PSI <input type="checkbox"/> Other		Colorado State Tax
5. Taxable Sales		00	00		00		00
6. Exemptions (i.e. food for home consumption)		00	00		00		00
7. Net Taxable sales for each tax		(4-1) 00	(4-2) 00	(4-3) 00	(4-4) 00	00	
8. Tax Rate (indicate the appropriate tax rate for the location on line 4)		County Sales Tax Rate		City Sales Tax Rate	Special District Tax Rate	State Sales Tax Rate .029	
9. Total Tax (line 8 x line 7)		00	00		00		00
10. Service fee rate		00	00		00		0.0333
11. Service fee allowed vendor (line 10 x line 9) if paid on or before due date		(8-1) 00	(8-2) 00	(8-3) 00	(8-4) 00	00	
12. Sales tax due (line 9 minus line 11)		(11-1) 00	(11-2) 00	(11-3) 00	(11-4) 00	00	
13. Penalty		(12-1) 00	(12-2) 00	(12-3) 00	(12-4) 00	00	
14. Interest		(13-1) 00	(13-2) 00	(13-3) 00	(13-4) 00	00	
15. Total each tax (add lines 12, 13 & 14)		00	00		00		00
The state may convert your check to a one time electronic banking transaction. Your bank account may be debited as early as the same day received by the State. If converted, your check will not be returned. If your check is rejected due to insufficient or uncollected funds, the Department of Revenue may collect the payment amount directly from your bank account electronically.						16. Amount Owed (355) \$ .00	