

# Colorado Sales Tax Information

## Castle Rock Quilt, Craft & Sewing Festival

July 6 - 8, 2017



**You are required to obtain a Special Event Sales Tax license prior to the event** using Sales Tax Special Event Application form DR 0589. The Single Event License (\$8.00 fee) is valid for this event only. The Multiple Event License (\$8.00 fee) is valid for any Special Event in the State of Colorado from January 1, 2017 until the end of 2017. 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 our Web site. It will allow you to file and pay your special event sales tax return online and apply for a Special Event Sales Tax license, but it will not be accessible until after the show date:

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 want to apply for a Special Event Sales Tax license ahead of the show, or 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 For This Event

You need to collect a total of **4.75%**. No City tax needs to be collected because **The Denver Mart** is in Unincorporated Adams County.

If you use the Department of Revenue paper forms, this is the breakdown of the taxes you need to report to the Department of Revenue: **The due date to file your tax return is April 20, 2017**

COUNTY	CITY	SPECIAL DISTRICT	STATE
DOUGLAS	N/A	RTD, CD	COLORADO
1.0%	N/A	N/A	2.90%

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.

If you have questions after reading this call 303-866-5643.

(REV5/16)

## 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 checked="" type="checkbox"/>						<b>0022-100</b>	
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		<b>Colorado State Tax</b>
5. Taxable Sales		00	00	00	00	00	00
6. Exemptions (i.e. food for home consumption)		00	00	00	00	00	00
7. Net Taxable sales for each tax		(4-1)	(4-2)	(4-3)	(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	00	00
10. Service fee rate		00	00	00	00	0.0333	00
11. Service fee allowed vendor (line 10 x line 9) if paid on or before due date		(8-1)	(8-2)	(8-3)	(8-4)	00	00
12. Sales tax due (line 9 minus line 11)		(11-1)	(11-2)	(11-3)	(11-4)	00	00
13. Penalty		(12-1)	(12-2)	(12-3)	(12-4)	00	00
14. Interest		(13-1)	(13-2)	(13-3)	(13-4)	00	00
15. Total each tax (add lines 12, 13 & 14)		00	00	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.						<b>16. Amount Owed (355) \$</b> <span style="float: right;">.00</span>	

The Vendor Special Event License Application for Single or Multiple Events (DR 0589) contains essential information for license registration.

Here are important notes as you apply for a Special Event license:

**[DR 0099 Sales and Use Tax General Information and Reference Guide](#), page 3**

“If you are applying for a Special Event License, you are required to complete the Sales Tax Special Event Application (DR 0589). You are required to have a special event license prior to the event.”

If you have questions **ONLY** about meeting this requirement, please call (303) 866-5643.

**Tax Classes and Workshops** notes in the Vendor Special Event License Application for Single or Multiple Events, page 1

The Colorado Department of Revenue offers courses on various topics. Please visit the Taxation Education page at [www.DORTaxTraining.com](http://www.DORTaxTraining.com) for class information and registration. For general information and numerous helpful Taxation resources, please visit [www.TaxColorado.com](http://www.TaxColorado.com) .

**Please scroll down to view the form.**

# Vendor Special Event License Application for Single or Multiple Events

(See form on page 3)

Complete this form and mail the form to the Colorado Department of Revenue or bring it to a walk-in service center. If you are a vendor who will be providing service only, it is not necessary to obtain a special event sales tax license.

## Register and File

Keep a copy of the application as it will be your temporary license. Mail a copy of Vendor Special Event License Application with applicable fee (see fee schedule located later in this form) to: Colorado Department of Revenue, Registration Control Section, PO Box 17087, Denver, CO 80217-0087. A temporary sales tax license may be obtained when the **two copies** of the application and applicable fees are presented at one of the service centers.

### Service Centers

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

All walk-in business and individual applicants **must** provide valid **proof of identification** at time of application. 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. If the applicant is from another state, a valid driver's license or other picture ID from that state is required.

**Note:** There is no minimal sales requirement for filing a return. If you sell products to the end user in Colorado you must collect and remit the required sales tax.

## Tax Classes and Workshops

The Colorado Department of Revenue conducts live and online classes on various topics including state sales and wage withholding taxes. If a class is not offered in a live format, information contained in each class can be viewed on our Web site or taken online where CPE credit is awarded after completion. For more details on class topics and the various formats available visit [www.TaxSeminars.state.co.us](http://www.TaxSeminars.state.co.us)

## Instructions

### Purpose Section

**Box 1** Do you have a Colorado state sales tax license? If answer is yes, list your Colorado state sales tax license number here.

**Box 2** *City In Which Your Event Is Being Held, County, Zip.* Single Event license—list the location where your event is to be held. Multiple Event License—list the location of your first event.

**Box 3** *Type of Organization.* Mark the box that indicates the legal structure for your business/organization.

**Note:** Married couples must register as a general partnership if both spouses are owners of the business.

### Business Information

**Line 1.** Taxpayer Name. The name should be entered as follows:

- Individual (sole proprietorship). Last name, first name, the middle name or initial.
- General Partnership, Association or Joint Venture. The last name, first name, and middle initial of two principal partners. If there are additional partners, attach a separate sheet.
- Corporation Limited Partnership, or Limited Liability Company. The legal name of the business must be the same as filed with the Colorado Secretary of State.

**Line 2.** Trade Name. Enter the trade name of your business here. Registration of trade names must be done with the Colorado Secretary of State.

**Line 3a. through 3b.** Complete all boxes in these two lines.

**Line 4.** Mailing address. Please enter your mailing address here.

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

### Ownership

- Individual (sole proprietorship). Last name, first name, and middle name or initial.
- General Partnership, Association or Joint Venture. The last name, first name, and middle initial of two principal partners. If there are additional partners, attach a separate sheet.
- Corporation, Limited Partnership, Limited Liability Company (LLC), Limited Liability Partnership (LLP), or Limited Liability Limited Partnership (LLLLP). The legal name of the business must be the same as filed with the Colorado Secretary of State.

Lines 1a through 2b Owner/Partner Name. All organizations, including sole proprietors, must complete these lines. Enter the name, title, Social Security number, (FEIN #, if applicable) and home address of each individual, partner, corporate officer or member. If there are more than two owners, attach a separate sheet and provide the same information for additional owners.

## Sales

### Line 1 Indicate Which Applies To You.

**Single Event** — A single event license is required if you make retail sales at a single special event. The exact date(s) and location of the event must be noted under "Event Location" in Section A when you apply for the license.

**Multiple Event** — The license is for a person or entity engaging in more than one special event in any two-year period. Any person or entity holding a wholesale or retail license which make sales at these events must have a separate multiple events license and complete a separate application.

## Fees

**Period Of Event.** Indicate duration of event, from beginning to end for a single special event license. For a multiple special event license, see the fee schedule below for the event period.

Single Special Event License fee is \$8 for each event. The license must be obtained for each sales event where you make retail sales if the event is at a location other than your business (if any). There is no fee for a person or entity that has a regular Colorado state sales tax license.

Multiple Special Events License fee is \$16 for a two-year period. There is no fee for a person or entity that has a regular Colorado state sales tax license. The multiple special event license is valid for any shows in Colorado through the licensing period end date.

### The fee schedule is as follows:

If first day of sales is:

January to June even-numbered  
years 2012, 2014, 2016  
\$16.00

July to December even-numbered  
years 2012, 2014, 2016  
\$12.00

January to June odd-numbered  
years 2013, 2015, 2017  
\$8.00

July to December odd-numbered  
years 2013, 2015, 2017  
\$4.00

- There is no charge for a multiple or single event license if a person or entity has a current Colorado wholesale or retail sales tax license.
- The multiple event license is valid through December 31 of each odd-numbered year.

## Signature

A signature must be on this document or it will not be processed.

Please include the title of the person signing and the date signed.

Mail the DR 0589 Vendor Special Event License Application and the payment to the following address:

Colorado Department of Revenue  
Registration Control Section  
PO Box 17087  
Denver, CO 80217-0087

## Filing the Special Sales Event Tax Return

**Note:** Sales tax is due the twentieth day of the month following the month in which the special event **began**.

If you need assistance with the completion of this form call (303) 238-7378.

You may electronically file and pay your return conveniently and securely on Revenue Online at [www.Colorado.gov/RevenueOnline](http://www.Colorado.gov/RevenueOnline). Click on File a Return, then Special Event Sales Tax. Your event should be listed in our system. If you do not find your event on the Event List, select the link "click here" at the top of the Event List. Follow the steps to file your Special Event sales tax return. Filing online ensures timely filing and prevents common filing errors. There is a fee to pay by e-Check 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. To file a DR 0098 paper return, send the return and a check or money order to:

Colorado Department of Revenue  
Denver, CO 80261-0013.

Write the name of the event, event date, and the Colorado account number on the check.

Find  File  Connect  
[www.TaxColorado.com](http://www.TaxColorado.com)





# 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	First Name	Middle Initial	SSN (FEIN # if applicable)
1a. Address (residence or P.O. box)	City	State	ZIP    Telephone (    )
(2) Last Name or Business Name	First Name	Middle Initial	SSN (FEIN # if applicable)
2a. Address (residence or P.O. box)	City	State	ZIP    Telephone (    )
2b.			

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		Fees		
		From (MM/YY)	To (MM/YY)	Single Event License		
				0120-750 (999) \$		
				Multiple Event License		
				0140-750 (999) \$		
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	Amount Owed \$ .00
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#### How To Use the Online Filing System

1. Go to [www.Colorado.gov/RevenueOnline](http://www.Colorado.gov/RevenueOnline)
2. Under the area titled “For Business”, click “File a Return”.
3. Click “File Special Event Sales Tax”.
4. Read this page.
5. Click Continue.
6. Click on Event Name; or, if your event is not listed, select “click here” at the top of the page.
7. Follow the on-screen instructions.



Manage your account.  
File and pay online.  
Get started with Revenue Online today!  
[www.Colorado.gov/RevenueOnline](http://www.Colorado.gov/RevenueOnline)

Revenue Online offers convenient and secure access to conduct business with the Department of Revenue on a computer, laptop, smart phone or tablet. The services available in Revenue Online let you manage your tax account. File and pay online.