

Colorado Sales Tax Information

Denver Quilt, Craft & Sewing Festival

March 22-24, 2018



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 (\$16.00 fee) is valid for any Special Event 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 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

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

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 and remit **4.75%** to the **Colorado Department of Revenue**. The **Denver Mart** is in **Unincorporated Adams County**, therefore there is **no** city tax to collect.

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, 2018**

LOCATION / JURISDICTION CODE – 12-0206

STATE	RTD/CD	SPECIAL DISTRICT	COUNTY/MTS	CITY/LID
COLORADO	RTD/CD	N/A	ADAMS	N/A
2.90%	1.10%	N/A	0.75%	N/A

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.

(REV12/17)



DO NOT SEND

DR 0098 (08/16/17)
COLORADO DEPARTMENT OF REVENUE
Denver, CO 80261-0013
Colorado.gov/Tax

Special Event Sales Tax Return

General Information

Special Event License Requirement

A special event license must be applied for prior to an event. If you do not have a license, submit the Vendor Special Event License Application for Single or Multiple Events, DR 0589, available at Colorado.gov/Tax.

Who Must File

Vendors or organizers must file a return to remit the sales tax they collected at a special event. A special event means a retail sales event at a location where there are three or more vendors. If a farmer or retailer at a farmers' market sells prepared (ready-to-eat) food or other tangible property, that business should have a Colorado sales tax license. To apply for a standard sales tax license, complete the Colorado Sales Tax Withholding Account Application, CR 0100AP.

When To File

Returns are due by the 20th of the month following the date the event began. For example, if the event runs from June 30 to July 2, the return and tax are due July 20. Note: If this return and remittance is postmarked after the due date, a penalty of 10% plus 0.5% per month (not to exceed 18%) is due.

Colorado Account Number

Enter your eight-digit account number and four-digit site/location number. For example: XXXXXXXX-XXXX. Each special event return must have a site/location number entered on the return in order to be processed. This helps the Department identify and properly allocate local jurisdiction taxes that are paid with the return.

If you have applied for your license, but do not have your account number, contact the Customer Contact Center at 303-238-7378 for assistance.

Event Period

Enter the dates from the beginning of the event to the end of the event as MM/YY-MM/YY.

Location Jurisdiction Code

Enter the six-digit location jurisdiction code for your site/location. The code can be found on your Special Event License under 'Liability Information' or in the Location/Jurisdiction Codes for Sales Tax Filing, DR 0800.

County of Event

Enter the county location of the event.

Service Fee (Discount)

A "discount" is given to vendors who timely file and pay their sales taxes. If your return and payment are postmarked and received timely, you can subtract the applicable service fee from your sales tax due on line 10 of the return. Note: not all jurisdictions allow a service fee. Refer to the DR 1002 for more information.

Filing an Amended Return?

If you are filing an amended return, mark the amended return box. A separate amended return must be filed for each event. The amended return must show all lines as corrected, not merely the difference(s). The amended return replaces the original in its entirety.

Recommended Forms and Resources

Resources available on the Colorado Taxation web site Colorado.gov/Tax

- Sales and Use Tax General Information and Reference Guide, DR 0099
- FYI Sales 4: Taxable and Tax-Exempt Sales of Food and Related Items
- FYI Sales 9: Sales Tax Licenses and Filing Requirements
- FYI Sales 55: Sales Tax Requirements for Flea Market and Swap Meet Operators
- Colorado Department of Revenue Electronic Funds Transferred (EFT) Program For Tax Payments, DR 5782
- Authorization for Electronic Funds Transfer (EFT) For Tax Payments, DR 5785
- Sales Tax Web pages
- The Colorado Business Resource Book, coloradoSBDC.org

REVENUE ONLINE FILING INFORMATION

You can File Your Return Online!

To save time and to reduce filing errors, file your special event sales tax return using Revenue Online. Go to Colorado.gov/RevenueOnline and follow these steps:

1. Under Quick Links, click on File a Return.
2. Click on Special Event Sales Tax.
3. Read the information on the page, and then click Next.
4. A list of events will be sorted by location. Click on the Event Name for your event. If your event is not listed, there is an option to complete a blank form online by clicking on the 'Click here if the event you attended is not available' link.
5. Follow the prompts and file your return.

Note: The forms are custom-made for each special event, including appropriate state-collected tax rates. Please make sure that you select the correct event. Online forms are not available for every special event.

If you cannot file through Revenue Online, complete this return in its entirety and mail with payment to:

Colorado Department of Revenue
Denver, CO 80261-0013



170098 19999

DR 0098 (08/16/17)
COLORADO DEPARTMENT OF REVENUE
Denver, CO 80261-0013
Colorado.gov/Tax

Special Event Sales Tax Return

Form with fields for SSN, FEIN, Name, Address, Event Period, and tax calculation lines 1-15. Includes checkboxes for amended return and various tax codes.

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.

15. Total Amount Owed (355) \$

Signature (Signed under penalty or perjury in the second degree.) Date (MM/DD/YY)

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 for class information and registration. For general information and numerous helpful Taxation resources, please visit 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

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. 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 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.



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					
Make checks payable to: 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

How To Use the Online Filing System

1. Go to 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

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.