

## **REVENUE ONLINE FILING A SPECIAL EVENT RETURN**

<https://www.colorado.gov/revenueonline>

### ***Do Not Log In***

Scroll Down to Sales and Use Tax box

Click on File A Special Event Sales Tax Return

Click on the down arrow to find the year you are filing. (This is to pull the correct tax rates for that year)

Scroll down and click continue

You can find your show and click on it, then click next. (You can search for the show from the filter tab under 1 of \* pages.) **If the event you attended is not listed, scroll to the bottom of the page and click on [“Click here if the event you attended is not available”](#), click next and enter the information on the show.**

Fill in the taxpayer information and click next.

Put in your gross sales and select a license option. The form will calculate the remainder for you. Click next.

**If you are replacing an estimated return, check mark the return as amended.**

Note the amount in red on top as that is the amount you will pay. Scroll to the bottom, click I Agree, then submit.

The following page will have a button for a printable view of your return. Click and print your return.

**Do NOT click Make A Payment from this screen. Go up to the top of the screen and click on Revenue Online.**

### **To Pay A Special Event Return:**

Go to <https://www.colorado.gov/revenueonline>

### ***Do Not Log In***

Scroll Down to Payment Options

Click on Make a Payment

If you have a Revenue Online account, you can pay within the logged in section. Otherwise, select Debit/Credit card, E-Check, or Cryptocurrency. Prior to paying, it will give you the option to change your selection.

Fill in the Taxpayer information. Click Next.

Click the blue link Add a Payment.

Using the down arrow, the account type will be Special Event Sales tax

Payment Type will be Return Payment

ID Type (GCAN=General Colorado Account Number)

Amount will be the amount due from your filing.

Period Ending is the end of the month of the event.

Click Add

If you have multiple returns you are paying, you can add a payment line for each one.

Once complete, click Next.

Click Pay Online

*After clicking "Pay Online" if it does not open a new window, you have a pop-up blocker that must be disabled.*

**OR MAIL TO:**

File DR0098 and Mail payment to:

Colorado Dept. of Revenue  
PO Box 140430  
Lakewood, CO 80214

# Colorado Sales Tax Information

## CASTLE ROCK QUILT, CRAFT & SEWING FEST

MAY 30 - JUNE 1, 2024



You are required to obtain a **Special Event (Multiple or Single 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, 2024 until the end of 2025.** All applications must be mailed or brought in to our office and must include a photo identification of the owner or the **application will be sent back.** If an application is brought in by someone other than the owner that person must have a Power of Attorney. 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). <https://www.colorado.gov/pacific/tax/special-event-sales-tax>

**If you need a Special Event Sales Tax license, you may locate the forms using the instructions below. These will be mailed or brought into the office – online completion is not available:**

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

Click box for **Forms then Forms in Number Order**

Locate **Special Event Application DR 0589**

Click on the form number (**DR 0589**) to obtain the PDF version of the form (**Allow 4-6 weeks**)

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

### How To Use the Online Filing System

<https://www.colorado.gov/revenueonline>

**Do Not Log In**

Scroll Down to Sales and Use Tax box

Click on File A Special Event Sales Tax Return

**To Pay:** Go to <https://www.colorado.gov/revenueonline>

Scroll Down to Payment Options

Click on Make A Payment

DO NOT CHOOSE REVENUE ONLINE DIRECT DEBIT

Follow Instructions

GCAN=General Colorado Account Number

Period Ending is the end of the month of the month of the event.

**OR**

Fill out the paper form DR0098 and Mail payment to address on form.

### Tax Rates For This Event

You need to collect and remit **3.900%** to the **Colorado Department of Revenue**. City tax should be reported to the Home Rule City of **CASTLE ROCK**. Contact them at **303-660-1397**.

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 20<sup>TH</sup> OF JUNE**

**LOCATION / JURISDICTION CODE – 47-0002** <https://colorado.ttr.services/>

STATE	RTD/CD	SPECIAL DISTRICT	COUNTY/MTS	CITY/LID
COLORADO	N/A	N/A	DOUGLAS	N/A
2.90%	N/A	N/A	1.00%	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 ensure 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 any questions, call 303-866-5643 or 303-238-7378***



DO NOT SEND

DR 0589 (07/07/22)  
COLORADO DEPARTMENT OF REVENUE  
Taxpayer Service Center  
PO Box 17087  
Denver CO 80217-0087

# Special Event Sales Tax Application

## 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 Special Event Sales Tax 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 and Withholding Account Application (CR 0100).

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 [Tax.Colorado.gov/sales-tax-guide](http://Tax.Colorado.gov/sales-tax-guide).

## Specific Instructions

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

**Line 2.** Enter the name of the event you are attending.

**Line 3.** Enter the city, county and zip code for the event. For a multiple event license, enter the city of your first event.

**Line 4.** 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 SSN or ITIN.

## Business Information

**Line 1a & 1b.** SSN or ITIN (Required)

- Individuals/Sole Proprietor - Enter last name, first name, check the appropriate box and write in your SSN or ITIN. If the Sole Proprietor has a FEIN, complete Line 2c.

**Line 2a – 2c.** Business Name, Trade Name, and Federal Employer Identification Number (FEIN). If operating as any other type of organization other than Individual/Sole Proprietor, enter the business name as registered with the IRS. FEIN is issued by the Internal Revenue Service at [IRS.gov](http://IRS.gov). All entities listed as follows must have an FEIN.

- General Partnership, Association, or Joint Venture** - Enter the business name, tradename (if applicable), and FEIN. Note: Married couples must register as general partnership if both are owners of the business. General partnerships require a FEIN.

- Limited Partnership (LP), Limited Liability Company (LLC), Limited Liability Partnership (LLP), Limited Liability Limited Partnership (LLLP), or Corporation/S Corp** - Enter the legal name of the business and FEIN as filed with the IRS. This must match the FEIN documentation from the IRS.
- Government** - Enter the legal name of the government agency and FEIN.
- Estate/Trust** - Enter the legal name of the Estate/Trust and FEIN.
- Nonprofit** - Enter the name of the Nonprofit Organization and FEIN.

**Trade Name/Doing Business As (DBA).** If the individual or the business will be doing business under any name other than the legal name listed on Line 1 or Line 2, enter the trade name. Trade names are registered with the Colorado Secretary of State.

**Line 3a.** Enter the mailing address where the business will receive mail from the Colorado Department of Revenue (DOR).

**Line 3b.** Enter the county to your mailing address.

**Line 4 - 5.** Enter the business phone number and email address.

**Line 6.** List the specific products you sell and/or services you provide. Write a brief description of products, services and/or function of the business. The information you provide will help determine the appropriate North American Industry Classification System (NAICS) code for your business. It will also assist in getting tax information and updates to you based on your business type.

## Owners/Partners/Members/Officers

**Lines 1a - 2d.** All organizations, including sole proprietors, must complete these lines. Enter the name, job title, SSN, and address of each:

- Individual Owner (if the business is a sole proprietorship),
- Managing Partner (if the business is a partnership),
- Managing Member (if the business is a limited liability company), or
- Principal Officer (if the business is a corporation).

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

## License Type and Fee

### Single Event or Multiple Event?

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

If you sell retail at more than one special event where 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.



**DO NOT SEND**

DR 0589 (07/07/22)  
**COLORADO DEPARTMENT OF REVENUE**  
Taxpayer Service Center  
PO Box 17087  
Denver CO 80217-0087

### Event Period

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.

### License Fee

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 license is renewed at the beginning of each even-numbered year and expires at the end of each odd-numbered year (e.g. Jan. 1, 2020 - Dec. 31, 2021). It is prorated in increments of six months if the license is purchased after June 30 of any year.

### Multiple Event Fee Schedule

If first day of sales is from:

January to June on even-numbered years (2022, 2024, 2026)	\$ 16.00
July to December on even-numbered years (2022, 2024, 2026)	\$ 12.00
January to June on odd-numbered years (2023, 2025, 2027)	\$ 8.00
July to December on odd-numbered years (2023, 2025, 2027)	\$ 4.00

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

## How to Apply

### 1. Mail the DR 0589

Download the form from the DOR taxation website at [Tax.Colorado.gov](http://Tax.Colorado.gov) under Forms. Complete the form and mail the original application along with a valid picture ID (see ID Requirements) and a check or money order for the applicable license fees to the following address

**Colorado Department of Revenue**  
Taxpayer Service Center  
PO Box 17087  
Denver, CO 80217-0087

Allow 4 to 6 weeks for processing. Retain a copy of this application for your records. This copy will serve as your temporary license until you receive your official license in the mail

### ID Requirements:

All mail-in and Taxpayer Service Center visit for Special Event Sales Tax Applications must provide a valid proof of identification. Valid proof includes: Colorado Driver's License or ID, out of state driver's license or ID, United States Passport, Resident Alien Card, United States Naturalization papers, or Military ID Card. If the application is provided by any individual other than the Owner, Partner, Member, or Officer of the business, a photo copy of a valid ID for the Owner, Partner, Member, or Officer who signed the application must be submitted.

### 2. Visit a Taxpayer Service Center

Bring the completed DR 0589 Special Event Sales Tax Application along with a valid picture ID (see ID Requirements) and a check or money order for the applicable license fees to a service center location listed. You will receive your license during your visit.

**Denver Metro**  
1881 Pierce St - Entrance B  
Lakewood CO 80214

**Colorado Springs**  
2447 N Union Blvd  
Colorado Springs CO 80909

**Pueblo**  
827 W 4th St Suite A  
Pueblo CO 81003

**Fort Collins**  
3030 S College Ave  
Fort Collins CO 80525

**Grand Junction**  
222 S 6th St – 2nd Floor  
Grand Junction CO 81501

**Locations and hours of operation subject to change,** please visit the DOR taxation website at [Tax.Colorado.gov](http://Tax.Colorado.gov), click on Contact Us or call 303-238-SERV (7378).

### 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. Allow 4 to 6 weeks to receive a license by mail when completing and sending in a DR 0589 form.



220589 19999

# Special Event Sales Tax Application

1. Do you have a sales tax account in Colorado? <input type="checkbox"/> Yes <input type="checkbox"/> No		If Yes, enter the Colorado Account Number	
2. Name of Event			
3. City in which the event is being held (for multiple events, use the city of the 1st event)		County in which the event is being held	ZIP
4. Indicate Type of Organization. If you are not registering as an Individual, you must have a FEIN number.			
<input type="checkbox"/> Individual/Sole Proprietor	<input type="checkbox"/> Limited Liability Company (LLC)	<input type="checkbox"/> Corporation/S Corp	<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"/> Limited Liability Limited Partnership (LLLLP)	<input type="checkbox"/> Estate/Trust	<input type="checkbox"/> Nonprofit (Charitable)

## Business Information

1a. Last Name (If registering as SSN or ITIN)		First Name	
Check the applicable box and write your SSN or ITIN in box 1b <input type="checkbox"/> SSN <input type="checkbox"/> ITIN		1b. SSN or ITIN (Required)	
2a. Business Name (If registering as FEIN)		2b. Trade Name / DBA (If applicable)	2c. FEIN (Required)
3a. Mailing Address		City	State ZIP
3b. County	4. Phone Number	5. Email	
6. List the specific products you sell (Required) or indicate the NAICS code. To look up the code, go to <a href="http://www.naics.com/search">www.naics.com/search</a>			NAICS Code

## Owners/Partners/Members/Officers

1a. Last Name		First Name	
Job Title		1b. SSN	1c. Phone Number
1d. Address		City	State ZIP



220589 29999

Colorado Account Number (Dept Use Only)

**Owners/Partners/Members/Officers (continued)**

2a. Last Name		First Name	
Job Title		2b. SSN	
2d. Address		City	
		State	ZIP

Additional Owners/Partners/Members/Officers on a separate paper

**License Type and Fees**

Indicate the type of license	Event Period		License Fee			
	From (MM/YY)	To (MM/YY)				
<input type="checkbox"/> Single Event			(0120-750)	Single Event	(999)	\$
<input type="checkbox"/> Multiple Event			(0140-750)	Multiple Event	(999)	\$

<b>Mail and Make the Check Payable to:</b> Colorado Department of Revenue PO Box 17087, Denver CO 80217-0087	<b>Amount Owed</b> \$
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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.

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

Signature of Owner, Partner, Member, or Officer (Required)		Job Title		Date (MM/DD/YYYY)	



DO NOT SEND

## Special Event Sales Tax Return

### General Information

Sales tax licensing and collection requirements apply to all taxable sales made at special sales events in Colorado. A special sales event is an event where retail sales are made by more than three sellers at a location other than their normal business location(s) and that occurs no more than three times in any calendar year.

Anyone making retail sales at one or more special sales events must obtain a special event license, unless the event organizer has obtained a license to file returns and remit tax on behalf of sellers participating in the event. A special event organizer may elect to obtain a special event license in order to file and remit taxes on behalf of some or all of the sellers participating in the event. Special event sellers and organizers can apply for licenses by filing a Sales Tax Special Event Application (DR 0589).

Anyone making retail sales at a special sales event must collect the applicable state and state-administered sales taxes. The seller must either file a special event sales tax return to remit the tax or, if the event organizer has obtained a license, the seller may remit the tax to the organizer for the organizer to report and remit with a special event sales tax return the organizer files on behalf of special event sellers.

### Electronic Filing Information

Special event sellers and organizers can save time and reduce filing errors by filing their special event sales tax returns electronically through [Colorado.gov/RevenueOnline](http://Colorado.gov/RevenueOnline).

The online filing system includes a list of special sales events and has been pre-programmed with the location and dates for these events. If the special sales event is not included in the list, the seller or organizer filing the return must manually enter the location and dates for the special sales event. The electronic filing system determines the applicable tax rates based upon the date and location of the special sales event.

### Additional Resources

Additional sales tax guidance and filing information can be found online at [Tax.Colorado.gov](http://Tax.Colorado.gov). These resources include:

- Colorado Sales Tax Guide
- Sales tax classes and videos available online at [Tax.Colorado.gov/Education](http://Tax.Colorado.gov/Education).
- The Customer Contact Center, which can be contacted at (303) 238-7378.

### Payment Information

The Department offers several different payment options.

### Electronic Payments

Regardless of whether the return is filed electronically or with a paper return, payment of the tax due can be remitted electronically using one of two payment methods.

- **EFT Payment** – Payment can be remitted by electronic funds transfer (EFT) via either ACH debit or ACH credit. There is no processing fee for EFT payments. Registration is required prior to making payments via EFT and payments cannot be made via EFT until 24-48 hours after registration. See Electronic Funds Transferred (EFT) Program For Tax Payments (DR 5782) and Electronic Funds Transfer (EFT) Account Setup For Tax Payments (DR 5785) for additional information.
- **Credit Card and E-Check** – Payment can be remitted electronically by credit card or electronic check online at [Colorado.gov/RevenueOnline](http://Colorado.gov/RevenueOnline). A processing fee is charged for any payments remitted by credit card or electronic check.

### Paper Check

Regardless of whether the return is filed electronically or with a paper return, payment can be remitted with a paper check. Sellers or organizers should write “Special Event Sales Tax,” the account number, and the filing period on any paper check remitted to pay sales tax for a special sales event.

- **Paper Return** – A paper check can be mailed along with the paper return to pay the tax reported on the return.
- **Electronic Filing Through Revenue Online** – If the electronic return is filed electronically, the filer can select “Payment Coupon” for the payment option after submitting the return to print a payment processing document to send along with their paper check.

### Filing a Paper Return

Special event sellers and organizers electing to file a paper return must sign, date, and mail the return, along with their payment, if applicable, to:

**Colorado Department of Revenue  
Denver CO 80261-0013**

Special event sellers and organizers are required to keep and preserve for a period of three years all books, accounts, and records necessary to determine the correct amount of tax.





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## Form Instructions

In preparing a special event sales tax return, a seller or organizer must include its identifying information (such as name and account number), the time period during which the event was conducted, the due date for the return, the location of the event and information about sales and exemptions in order to calculate the tax due. Specific instructions for preparing special event sales tax returns appear below and on the following page.

### Amended Returns

If a special event seller or organizer is filing a return to amend a previously filed return, they must mark the applicable box to indicate that the return is an amended return. If a special event seller or organizer needs to amend the previously filed returns for multiple special events, a separate amended return must be filed for each special event. The amended return replaces the original return in its entirety and must report the full corrected amounts, rather than merely the changes in the amount of sales or tax due. If the amended return reduces the amount of tax reported on the original return, the retailer must file a Claim for Refund (DR 0137) along with the amended return to request a refund of the overpayment. If the amended return is filed after the due date and reports an increase in the amount of tax due, penalties and interest will apply.

### SSN and FEIN

Special event sellers and organizers must provide a valid identification number, issued by the federal government, when filing a special event sales tax return. If the seller or organizer is a corporation, partnership, or other legal entity, this will generally be a Federal Employer Identification Number (FEIN). If the seller or organizer is a sole proprietorship, a Social Security number (SSN) will generally be used instead.

### Colorado Account Number

Special event sellers and organizers must enter their Colorado account number on each return, including both their eight-digit account number and the four-digit site/location number (for example: 12345678-0001). If the seller or organizer participates in multiple special events, the eight-digit account number will be the same for each event, but the four-digit site/location number, which is determined by the location of each event, may differ.

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

### Event Period

Special event sellers and organizers must indicate the period during which the special event took place. The event period is defined by the months in which the event began and ended and must be entered in a MM/YY-MM/YY format. For example:

- For an event that began January 10, 2020 and ended January 15, 2020, the event period would be 01/20-01/20.
- For an event that began January 30, 2020 and ended February 2, 2020, the event period would be 01/20-02/20.

### Location Juris Code

Special event sellers and organizers must enter the six-digit location jurisdiction (juris) code to identify the site/location of the special event. For physical site/locations, the code appears on the Special Event License under 'Liability Information.' A complete listing of location juris codes can be found in Department publication Location/Jurisdiction Codes for Sales Tax Filing (DR 0800).

### Due Date

Special event sellers and organizers must enter the due date for the return. Returns are due the 20th day of the month following the month in which the special event began. If the 20th falls on a Saturday, Sunday, or legal holiday, the return and tax remittance are due the next business day.

### Event Location Address and County

Special event sellers and organizers must enter the county in which the special event takes place and the address of the special event.

### Avoiding Common Filing Errors

You can avoid several common errors by reviewing your return before filing it to verify that:

- You completed all applicable lines of the return.
- You used the correct version of the form, depending on the filing period. There are different versions of the sales tax return for different years.
- You entered your account number and site number correctly on your return.
- You used the correct tax rate for each jurisdiction reported on your return. See [Tax.Colorado.gov/how-to-look-up-sales-use-tax-rates](http://Tax.Colorado.gov/how-to-look-up-sales-use-tax-rates) for information about state and local tax rates.



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## Specific Line Instructions

Special event sellers and organizers must complete all applicable lines, including lines 1, 6, 11, and 15, entering 0 (zero), if applicable.

### Line 1. Gross sales

Enter the gross sales of goods and services made at the special sales event. Do not include sales made at any other location.

### Line 2. Sales to other licensed dealers

Enter any wholesale sales made to other licensed retailers or wholesalers for which sales tax was not collected. See *Part 6: Sales Tax Collection and Part 9: Recordkeeping Requirements* in the *Colorado Sales Tax Guide* for additional information.

### State-Collected Local Sales Taxes

The Special Event Sales Tax Return (DR 0098) is used to report not only Colorado sales taxes, but also sales taxes administered by the Colorado Department of Revenue for various cities, counties, and special districts in the state. The sales taxes for different local jurisdictions are calculated and reported in separate columns of the DR 0098. Local sales taxes reported on the DR 0098 include:

- **RTD/CD** – Sales taxes for the Regional Transportation District (RTD) and the Scientific and Cultural Facilities District (CD) are reported in the RTD/CD column of the DR 0098. Check the applicable box to indicate if RTD or CD sales taxes are reported on the return.
- **Special District** – Special district sales taxes reported in the Special District column include sales taxes for any Regional Transportation Authority (RTA), Multi-Jurisdictional Housing Authority (MHA), Public Safety Improvements (PSI), Metropolitan District Tax (MDT), or Health Services District (HSD). Check the applicable box to indicate which special district sales taxes, if any, are reported on the return. Sales taxes for Mass Transportation Systems (MTS) and Local Improvement Districts (LID) are not reported in the Special District column, but are instead reported in the County/MTS and City/LID columns, respectively.
- **County/MTS** – County and Mass Transportation Systems (MTS) sales taxes administered by the Department are reported in the County/MTS column.
- **City/LID** – City and Local Improvement Districts (LID) sales taxes administered by the Department are reported in the City/LID column.

Many home-rule cities in Colorado administer their own sales taxes. Sales taxes for these self-administered home-rule cities cannot be reported and remitted with the DR 0098. Retailers must report such taxes directly to the applicable city.

See Department publication *Colorado Sales/Use Tax Rates* (DR 1002) for tax rates, service fee rates, and exemption information for state and state-administered local sales

taxes. This publication also contains a list of self-collected home-rule cities.

### Line 5. Exemptions

Enter in each column the amount of any tax-exempt sales that are included in the net sales reported on line 4. Exemptions vary by local jurisdiction. See Department publication *Colorado Sales/Use Tax Rates* (DR 1002) for information about exemptions for each state-administered local jurisdiction.

### Line 7. Tax rate

Enter the applicable state, city, county, or special district tax rate in each column of the return. The Colorado state sales tax rate is 2.9%. The sales tax rates for each city, county, and special district can be found in Department publication *Colorado Sales/Use Tax Rates* (DR 1002) or online at [Colorado.gov/RevenueOnline](http://Colorado.gov/RevenueOnline).

### Line 9. Service fee rate

Enter the applicable service fee rate in each column of the return.

For taxpayers that have net taxable sales of \$100,000 or less, the state service fee is 5.3%. Please enter .053 in the state column of line 9.

For taxpayers with net taxable sales of over \$100,000, the state service fee is 4%. Please enter .04 in the state column of line 9.

Service fee rates for each city, county, and special district can be found in Department publication *Colorado Sales/Use Tax Rates* (DR 1002).

### Line 10. Service fee (discount)

The service fee is calculated by multiplying the amount of sales tax from line 8 times the service fee rate on line 9.

#### Limit on the state service fee

Beginning January 1, 2022, a retailer with total state net taxable sales greater than \$1,000,000 is not eligible to retain the state service fee. If the amount in the state column, line 6 (net taxable sales) is greater than \$1,000,000, enter \$0 for the service fee discount on line 10. For any filing period beginning January 1, 2020 or later, the Colorado state service fee a retailer is allowed to retain is limited to \$1,000. The amount on line 10 in the state column cannot exceed \$1,000.

### Line 12. Penalty

If any special event seller or organizer does not, by the applicable due date, file a return, pay the tax due, or correctly account for tax due, the retailer will owe a penalty. The penalty is 10% of the tax plus 0.5% of the tax for each month the tax remains unpaid, not to exceed a total of 18%. The minimum penalty amount is \$15.

### Line 13. Interest

If the tax is not paid by the applicable due date, the special event seller or organizer will owe interest calculated from the due date until the date the tax is paid.

See *Part 7: Filing and Remittance in the Colorado Sales Tax Guide* for additional penalty and interest information.





190098 19999

DR 0098 (10/13/22)
COLORADO DEPARTMENT OF REVENUE
Denver CO 80261-0013
Tax.Colorado.gov

Special Event Sales Tax Return

Form with fields for SSN, FEIN, Name, Address, and tax calculations (Gross Sales, Exemptions, Net Sales, etc.)

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)