

Colorado Sales Tax Information



Hardrock Summit

September 10th through 18th 2026

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 (\$12.00 fee) is valid for any Special Event in the State of Colorado from July 1, 2026 until the end of 2027.** All applications must be mailed or brought into a Taxpayer Service Center and must include a copy of the listed owner's government issued photo ID or the application will be rejected. Please allow 4 to 6 weeks for processing when the application is mailed in.

After the event you are required to file and remit sales tax either by filing online using the enclosed instructions or by submitting a Special Event Retail Sales Tax return (Form DR 0098).

The due date to file your tax return is the 20TH of October

Please visit <https://tax.colorado.gov/special-event-sales-tax> for additional information.

To locate the DR 0589 – Special Event Sales Tax Application, please follow these instructions:

1. Visit [Tax.Colorado.gov/](https://tax.colorado.gov/)
2. In the menu bar, select the dropdown arrow next to **Forms**, then select **Forms in Number Order**
3. Locate **Special Event Application DR 0589** using the filter above the table on the right
4. Click on the form number (**DR 0589**) to obtain the PDF version of the form
5. Repeat the process to obtain the **Special Event Sales Tax Return DR 0098**

Tax Rates for This Event

You need to collect **8.75%** and remit **4.50%** to the **Colorado Department of Revenue**. City tax should be reported to the Home Rule City of **Westminster**. Contact them at **303-658-2065**.

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:

LOCATION / JURISDICTION CODE – 11-0142 <https://salestaxlookup.colorado.gov/>

State	RTD/CD	Special District*	County/MTS/PSI	City/LID
2.90%	1.10%	N/A	0.50%	N/A

*The Special Districts in this taxing jurisdiction are:

- N/A

The event organizers are **required by law** to supply the State with a list of all vendors who attend this event.

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**

FILING A SPECIAL EVENT RETURN THROUGH REVENUE ONLINE

1. Go to <https://www.colorado.gov/revenueonline> (you do not log in)
2. Select "File a Special Event Sales Tax Return" in the "Sales and Use Tax" box
3. For the "Special Event Date," select the timeframe for your event from the drop-down
 - a. This is to pull the correct tax rates for that year, not events during that year
4. Review all the information on the next screen and select Continue.
5. Review the list and select the Event Name for your special event (if applicable) and select "Next" to continue
6. If your event is not listed or if you need to file for a prior year, scroll down and select "Click here if the event you attended is not available" and select "Next" to continue
7. Complete Taxpayer Information
 - a. It is recommended that you use your Special Event license number as your Tax ID – when using this option, please select Colorado Account Number as your ID Type
 - b. Select whether you are filing as a business or an individual
 - i. Complete all required fields
 - c. Once you have entered your mailing address, select the red "Unverified" hyperlink
 - i. When the popout window opens, you will need to select the red "Unverified" hyperlink within this window and select a verified address.
 - ii. A green checkmark will appear along with the word "Verified"; if you select the 'As Entered' option you will instead see "Overridden" in blue
 - iii. Select "Save"
 - d. Select "Next" to continue
8. Fill in all required information and follow all system prompts to file your return.
 - a. Select the License Option that most accurately reflects your current status
 - b. If you need to file a \$0.00 return, please submit gross sales of \$1.00
 - c. If you are replacing an estimated return, check mark the return as amended
 - d. On the exemptions row, list only sales of products that were tax exempt – and only in the column associated with the taxing jurisdiction that offers that exemption
 - e. Note the amount in red on top as that is the amount you will pay
 - f. Scroll to the bottom, select I Agree, then submit
9. The following page will have a button for a printable view of your return. Select and print your return.

-DO NOT SELECT "MAKE A PAYMENT" FROM THIS SCREEN-

-INSTEAD, RETURN TO THE HOMEPAGE-

MAKING A PAYMENT THROUGH REVENUE ONLINE

If you have a Revenue Online account, you can pay within the logged in section; otherwise, follow the instructions below:

1. Go to <https://www.colorado.gov/revenueonline>
2. Scroll Down to "Payment Options" and select the "Make a Payment" hyperlink
3. From here, you may select Debit/Credit card, E-Check, or Cryptocurrency. Prior to paying, it will give you the option to change your selection.
4. Fill in the Taxpayer information, then select "Next".
5. Select the "Add a Payment" hyperlink.
 - a. Using the dropdown menu, select Special Event Sales Tax as the Account Type
 - b. Select Return Payment as your Payment Type
 - c. It is recommended that you select GCAN as the ID Type and list your Special Event Sales Tax License number
 - d. The Amount will be the amount due based on the filed return.
 - e. The Period Ending is the last day of the month that the first day of the event took place in
 - i. Example 1 – Event occurs 10/30/25 thru 11/2/25; period ending is 10/31/25 with a due date of 11/20/25
 - ii. Example 2 – Event occurs 10/14/25; period ending is 10/31/25 with a due date of 11/20/25
 - f. Select Add
6. If you have multiple returns or license payments to submit payment against, you can add a payment line for each one. Be sure to separate them according to the filing period.
7. Once complete, select Next.
8. Select Pay Online

If, after selecting "Pay Online", a new window does not open, you may have a pop-up blocker that needs to be disabled.

MAILING YOUR RETURN AND PAYMENT:

File a DR0098 – Special Event Sales Tax Return and mail both return and payment to:

Colorado Department of Revenue
Denver CO 80261-0013

For additional information, please visit:

<https://tax.colorado.gov/special-event-sales-tax>