

Colorado Sales Tax Information

HARDROCK SUMMIT

SEPTEMBER 16-21, 2021



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 (\$4.00 fee) is valid for any Special Event in the State of Colorado from July 1, 2021 until the end of 2021. 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

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 (Allow 4-6 weeks)

Repeat the process to obtain the **Special Event 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, 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

Tax Rates For This Event

You need to collect and remit **4.0000%** to the **Colorado Department of Revenue**. City tax should be reported to the Home Rule City of **Denver**. Contact them at **720-913-9400**.

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 20TH OF OCTOBER**

LOCATION / JURISDICTION CODE – 01-0006 <https://colorado.tr.services/>

STATE	RTD/CD	SPECIAL DISTRICT	COUNTY/MTS	CITY/LID
COLORADO	RTD	N/A	N/A	N/A
2.90%	1.10%	N/A	N/A	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 or 303-238-7378

(REV1/20)



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

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 From (MM/YY) To (MM/YY)		Fees (No Cash)
				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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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



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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 (RTD, CD, 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)

HARDROCK SUMMIT 2021

September 16th – 21st 2021
Evolution @ Colorado Convention Center
Sparkle & Joy @ Sheraton Downtown

The **State of Colorado Department of Revenue** requires that all Licensees/Exhibitors collect and remit to the State on all retail sales a state sales tax of 8.81%. The retail tax must be collected at the time of the sale and remitted at a later date to the State of Colorado. The tax return must be filed within thirty (30) days after the last date of the show which is the 2021 Show. The sales tax on retail is allocated between the State of Colorado and the County and City of Denver in the following percentages 4.81% to the City and County of Denver, and 4% to the State of Colorado.

Sales tax is collected and reported only on retail sales as there is no sales tax collected on wholesale sales. You are, however, required to report the amount of your wholesale sales, and it is recommended that you keep exact records of all wholesale sales obtaining the name of the company, business license, the wholesale or resale license number and the state of issue.

Please see the State of Colorado website at <https://www.colorado.gov/revenueonline/#1> for further information and follow the link to the Special Event Sales Tax link, continue to the Event list page and follow the instructions. You are then able to complete the appropriate tax form. If you have any questions, you can call Colorado Revenue Department at 303.866.5643.

You will also need to file for a Special Event permit with the **City of Denver**. There is a onetime fee of \$5 plus any tax due. You can do so by following this link to the pull-down menu at the *Access and Register*, select *Register or File for a Special Event* and then continue to complete the forms: <https://www.denvergov.org/ebiztax/#1>. If you have any questions, you can contact 720.913.9309.

These tax returns must be completed and filed within thirty (30) days of the last date of the show.

If you have any questions, consult your tax professional or contact the Colorado Department of Revenue <https://tax.colorado.gov/contact-us>

Weighing Scales:

The State of Colorado closely regulates the commercial use of weighing scales. You are required to obtain a license if you are using a scale and there are fines if you are using an unlicensed scale. The State of Colorado regulations read as follows and this link will take you to its website: <https://ag.colorado.gov/ics/measurement-standards/commercial-devices>

Requirements

The owner must obtain a license to operate any commercially used scale. ICS multiple inspectors test all commercially used devices mentioned above.

Legal for Trade Devices

Commercially used scales and meters must be legal for trade. A legal for trade device must generally have a Certificate of Conformance issued by the [National Type Evaluation Program](#) (NTEP). Most scale companies will be knowledgeable regarding whether a device is legal for trade. The Measurement Standards office may be [contacted](#) with any questions regarding legal for trade status.

Scale & Meter Tolerances

Specifications and Tolerances for devices, as well as general and user requirements are in Handbook 44 published by the National Institute of Standards and Technology.

Scales & Meter Sales and Service Companies

See [Scales and Devices - Sales and Service](#) for information on sales and service companies, including lists of certified companies.

Application

The licensing period runs from January 1st to December 31st of each year.

Fees are based on the quantity of scales or device types to be licensed.

License by mail with check or money order:

- Completely fill out a [Scales/Measuring Devices Application](#).
- Send the completed form and payment to our mailing address:

Colorado Department of Agriculture
Inspection and Consumer Services
305 Interlocken Parkway
Broomfield, CO 80021

Please call (303) 869-9101 if you have any questions.