

VENDOR SPECIAL EVENT LICENSE APPLICATION FOR SINGLE OR MULTIPLE EVENTS

If you need assistance with the completion of this form call (303) 866-5643.

*If you are a vendor who will be providing service only, it is not necessary to obtain a special event sales tax license.

Mail White Copy of License Application To:

Colorado Department of Revenue, Attn: Special Events Coordinator, P. O. Box 13200, Denver, CO 80201

Keep copy of license: This is your temporary license.

For Walk In Service, Bring Two Copies To:

Colorado Department of Revenue, 1375 Sherman Street, Room 112, Denver CO 80261

Colorado Springs Service Center, 4420 Austin Bluffs Parkway, Colorado Springs CO 80918

Fort Collins Regional Service Center, 1121 W. Prospect Rd, Bldg D, Fort Collins CO 80526

Grand Junction Service Center, 222 S. Sixth Street, Room 208, Grand Junction CO 81501

Pueblo Service Center, 827 W. 4th St., Suite A, Pueblo CO 81003

A temporary sales tax license may be obtained when the application and appropriate fees are presented at one of the locations listed above.

All walk-in business and individual applicants for a Business Registration **must** provide valid **proof of identification** at time of application.

Free tax classes are available. (These classes do not cover how to complete forms). Visit our Web site at www.TaxColorado.com and click on "Tax Classes."

INSTRUCTIONS

SECTION A

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. Check 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

SECTION B

Line 1. Taxpayer Name. The name should be typed/printed 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.

Trade name registration must be done with the Colorado Secretary of State.

Line 3a. through 3b. City In Which Your Business Is Located, State, County, Zip. List the location of your business.

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

Line 5. Brief Description of Business/What do you sell? A brief description of products, services and/or function of the person/business.

SECTION C

Lines 1a. through 2a. Owner/Partner Name. ALL ORGANIZATIONS, INCLUDING SOLE PROPRIETORS, MUST COMPLETE THESE LINES. Type/print the name, title, social security number, 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.

SECTION D

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.

SECTION E—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 fee schedule is as follows:

If first day of sales is:

January to June even-numbered years 2010, 2012, 2014	\$16.00
July to December even-numbered years , 2010, 2012, 2014	\$12.00
January to June odd-numbered years 2009, 2011, 2013	\$8.00
July to December odd-numbered years 2009, 2011, 2013	\$4.00

* There is no charge for a multiple or single event license IF a person or entity has a current wholesale or retail sales tax license.

* The multiple event license is valid through December 31 of each odd-numbered year.

SECTION F—SIGNATURE

A SIGNATURE MUST BE ON THIS DOCUMENT OR IT WILL NOT BE PROCESSED.

***** NOTE—SALES TAX IS DUE THE TWENTIETH DAY OF THE MONTH FOLLOWING THE MONTH IN WHICH THE SPECIAL EVENT *BEGAN*.**

* As of 7/1/09 the STATE sales tax service fee is .0000

* As of 10/1/09 the RTD/CD/FD sales tax service fee is .0000



SALES TAX SPECIAL EVENT APPLICATION

REGISTRATION/ACCOUNT NUMBER

PURPOSE	1. Do you have a sales tax account in Colorado? <input type="checkbox"/> Yes <input type="checkbox"/> No		OWNERSHIP	3. <input type="checkbox"/> Individual		
	IF YES, Registration Account # _____			<input type="checkbox"/> Limited Partnership		
	2. Event Location (City in which your event is being held) _____			<input type="checkbox"/> General Partnership		
County in which your event is being held		ZIP	<input type="checkbox"/> Association		<input type="checkbox"/> Corporation, Incorporation Date: _____	
<input type="checkbox"/> Other						
BUSINESS INFORMATION	1. Taxpayer Name (owner, partners or other business organization) (last, first, middle) _____					
	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 #) _____		City	State	ZIP	
	County	Telephone ()	Social Security # (Fed. Emp. # if applicable)			
5. Brief Description of Business/What do you sell? _____						
OWNERSHIP	(1) Owner/Partner Name (last, first, middle) If Corporation, give Corporation name			Social Security # (Fed. Emp. # if applicable)		
	1a. Address (residence or P.O. Box, street, city, state, ZIP)			Telephone ()		
	(2) Owner/Partner Name (last, first, middle) If Corporation, give Corporation name			Social Security # (Fed. Emp. # if applicable)		
	2a. Address (residence or P.O. Box, street, city, state, ZIP)			Telephone ()		
2b. _____						
If there are other partners, list on separate sheet using the same format.						
SALES	Indicate which applies to you <input type="checkbox"/> Single Event <input type="checkbox"/> Multiple Event		PERIOD OF EVENT		FEES	
			FROM	TO		
	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 required below)					Single Event License 0120-750 (999)
				Multiple Event License 0140-750 (999)	\$	
Signature of Owner, Partner or Corporate Officer			Title		Date	
					TOTAL AMOUNT DUE \$.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.

SPECIAL SALES EVENT SALES TAX RETURN INSTRUCTIONS

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/FD, 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), FD (Football District) use taxes must be paid if the sales are made to businesses located within the boundaries of the Districts. The Districts are Denver, Jefferson, Boulder and parts of Adams, Douglas and Arapahoe counties. The FD also includes an area in Douglas County that includes Park Meadows Mall. 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: The return, together with remittance by check, draft, or money order, must be filed with the Department of Revenue, Attn: Special Event Coordinator, P.O. Box 13200 Denver, CO 80201, 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 account number and/or 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 (DR 1002) to determine appropriate rate. **Effective 7/1/09 the state sales tax vendor fee rate is reduced to 0.00% for all filers. Effective 10/1/09 the RTD/CD/FD Service fee rate is reduced to 0.00%.**
- Penalties and interest are due on a late payment. Failure to file the return by the due date or pay the tax by the due date subjects the vendor to a penalty of 10% plus 1/2% for each additional month not to exceed 18% of the tax due.

Any questions regarding the preparation of your return may be directed to Taxpayer Service by telephone: 303-238-SERV (7378).

Refer to Form DR 1002 on the Web at www.TaxColorado.com for all sales tax rates.



▼ RETURN ONLY THE LOWER PORTION OF THIS PAGE WITH YOUR PAYMENT ▼

DR 0098 (09/23/09) COLORADO DEPARTMENT OF REVENUE				SPECIAL EVENT		RETAIL SALES TAX	
SIGNED UNDER PENALTY OF PERJURY IN THE SECOND DEGREE		Date	Phone ()	Signature			
Name		20-100				17	
Due Date	CO-CI Code	1. Gross Sales ● (1-4)				.00	
Acct. No.	Event Period	2. Sales to other licensed dealers for resale ● (2-4)				.00	
3. Line 1 less line 2 (Enter this amount on line 4 in all applicable columns)							
4. Net Taxable Sales for each Tax ● (4-1)		.00 (4-2)		.00 (4-3)		.00 (4-4)	
5. Name of Event _____		County of Event _____		City of Event _____		COLORADO STATE TAX	
6. Tax Rate Indicate the appropriate tax rate for the location on line 5		County Sales Tax Rate		City Sales Tax Rate		Special Dist Sales Tax Rate State Sales Tax Rate .029	
7. Total tax (line 4 x line 6)		.00		.00		.00	
8. Service fee rate						0.000	
9. Service fee allowed vendor (line 7 x line 8) If paid on or before due date ● (8-1)		.00 (8-2)		.00 (8-3)		.00 (8-4)	
10. Sales Tax Due (line 7 minus line 9) (100)		(11-1) .00		(11-2) .00		(11-3) .00 (11-4) .00	
11. Penalty (see instructions) (200)		(12-1) .00		(12-2) .00		(12-3) .00 (12-4) .00	
12. Interest % per Month (300)		(13-1) .00		(13-2) .00		(13-3) .00 (13-4) .00	
13. Total Each Tax (add lines 10, 11 & 12)		.00		.00		.00	
14. Make check payable to Colorado Department of Revenue.		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 PAID (355) \$.00	