



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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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)