



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](https://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](https://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.



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## 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](https://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](https://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 (LLLP)	<input type="checkbox"/> Estate/Trust	<input type="checkbox"/> Nonprofit (Charitable)
<b>Business Information</b>			
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	
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	
<b>Owners/Partners/Members/Officers</b>			
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	
2c. Phone Number			
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)	\$

**Mail and Make the Check Payable to:**  
Colorado Department of Revenue  
PO Box 17087, Denver CO 80217-0087

**Amount Owed** \$

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)	



# Colorado Special Event Sales Tax Filing Form DR 0098

**Any seller participating in a special event must file a return and remit payment of sales taxes for the event, unless the seller has remitted the taxes to the event organizer, who has obtained a special event license and assumed responsibility for filing and remitting sales tax for the event.**

**The return and payment must be filed and remitted by 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 is due the next business day.)**

**NOTE: All dollar amounts listed on the DR 0098 Special Event return are rounded to the nearest dollar.**

What you need to get started:

- [Form DR 0098](#)
- Sales Information
- Event Location Information
- [Form DR 1002](#) for Tax Rates, Vendor Fees, and Applicable Jurisdictions



DR 0098 (10/07/19)  
COLORADO DEPARTMENT OF REVENUE  
Denver CO 80261-0013  
Colorado.gov/Tax

## Special Event Sales Tax Return

Mark if Amended Return	<input type="checkbox"/>	0022-101	SSN	FEIN
Last Name or Business Name		First Name	Phone Number	
Colorado Account Number (xxxxxxx-xxxx)		Event Period (MM/YY-MM/YY)	Location Juris Code (Refer to form DR 0800)	Due Date (MM/DD/YY)
Name of Event		County of Event		
Event Location Address		City	State	Zip

**Step 1: Enter all business and Event Information at the top of the form.**

### Helpful Hint:

**Location Juris Code** may be provided by the event organizer, retrieved using [Form DR 0800](#), or retrieved using the State [Geographic Information System \(GIS\)](#).

1. Gross Sales	(1-4)		00
2. Sales to other licensed dealers	(2-4)		00
3. Subtract line 2 from line 1			00

**Step 2: Enter Gross Sales and Sales to other Licensed Dealers on line 1 and 2; Subtract line 2 from line 1, enter the result in line 3.**



Use [Form DR 1002](#) to determine if the city and county are state-collected or Home Rule self-collected. Self-collected jurisdictions are NOT reported on Form DR 0098. Enter the tax rate (line 7) and service fee rate (line 9) for all applicable jurisdictions.

10-100 (01/2017)  
 Instructions for Form 990  
 Return to the Department of the Treasury  
 Internal Revenue Service  
 Department of the Treasury  
 Director • 1500 L Street, N.W.  
 Washington, D.C. 20530-0001

## Colorado Sales/Use Tax Rates

For most recent year see Colorado.gov/Tax

This publication, which is updated on January 1 and July 1 each year, lists Colorado Sales/Use Tax rates for each state. All state collected (collected) taxes are shown. Changes in rates are shown in red. The Colorado Sales/Use Tax rates for each state for any jurisdiction must be computed by adding all sales applicable to that jurisdiction.

### Retail Marijuana Sales Tax (RMST)

The RMST tax rate is 15% with no exemptions. Retailly only. Not applicable. The Colorado Sales Tax Service Fee (also known as the Vendor's Fee) is 1% with no exemptions. Retailly only. Retail marijuana and retail marijuana products are taxable.

### Dates Sales Tax

The state sales tax rate is 2.9% with exemptions. A.B., C.D., E.G., H., M., O., P., Q., and R. The retail and retail marijuana products are exempt from these sales tax rates. Additional sales tax exemptions can be found at Colorado.gov/Tax. The Colorado Sales Tax Service Fee (also known as the Vendor's Fee) is 0.50% to 4.0% with a cap of \$1,000.00. Sales tax is remitted on the 15th of the month. Retail Sales Tax Rates:

### Exemptions

Colorado, and Special District Sales Tax Exemption Options		If exemption is not listed, state default rule applies (no state, then then exemption option)	
Exemption	Colorado	Exemption	Colorado
A) For all domestic home consumption	30-28-70(1)	K) Renewable energy components	30-28-75A, C.R.S.
B) For all domestic home consumption	30-28-70(1)	L) Sales for the benefit of Colorado schools, social activities, and school organizations	30-28-75B, 30-28-78(1)(b), C.R.S.
C) Machinery and machine tools, other than office equipment, used in the production of goods or services	30-28-70(1), C.R.S.	O) Property used in space flight	30-28-75D, C.R.S.
D) Low-value sales of tangible personal property	30-28-70(1), C.R.S.	P) Machinery or machine tools used in the processing of recovered materials	30-28-75E, C.R.S.
E) For all domestic home consumption	30-28-70(1), C.R.S.	Q) Sales to a business listed in the inventory provided by the Department of Public Health and Environment	30-28-75F, C.R.S.
F) For all domestic home consumption	30-28-70(1), C.R.S.	R) Sales to or from natural gas and retail gas companies	30-28-75G, 30-28-75H, C.R.S.
G) For all domestic home consumption	30-28-70(1), C.R.S.	S) Manufacturing houses constructed on a permanent basis in compliance with Manufactured Home Construction and Safety Standards Public Law 90-230	30-28-75I, C.R.S.
H) Certain medical and heavy-duty vehicles, engines, motors, and conversion parts	30-28-70(1), C.R.S.		

### Regional Transportation District (RTD)

RTD sales tax is remitted in the RTDUCO (Colorado Tax District) - Retail Sales Tax (RMST). RTD sales tax is remitted on the 15th of the month. Retail Sales Tax Rates:

Boundaries		Sales Tax Rate		Exemptions		Use Tax Rate	
Boundaries	Colorado	Rate	Service	Exemptions	Colorado	Rate	Service
County of Denver, Arapahoe, and Adams Counties, Broomfield County (except certain areas immediately within ±25 and ±50 miles of Denver), Adams County (except certain areas immediately within ±25 and ±50 miles of Denver), and Jefferson County (except certain areas immediately within ±25 and ±50 miles of Denver)	30-28-70(1), C.R.S.	2.9%	1%	A, B, C, D, E, G, H, I, J, K, L, M, N, O, P, Q, R, S	2.9%	1%	
Montgomery Park, including Arapahoe Park and Aurora Reservoir, and the surrounding area	30-28-70(1), C.R.S.	2.9%	1%	A, B, C, D, E, G, H, I, J, K, L, M, N, O, P, Q, R, S	2.9%	1%	
Mountain Park, including Arapahoe Park and Aurora Reservoir, and the surrounding area	30-28-70(1), C.R.S.	2.9%	1%	A, B, C, D, E, G, H, I, J, K, L, M, N, O, P, Q, R, S	2.9%	1%	
Mountain Park, including Arapahoe Park and Aurora Reservoir, and the surrounding area	30-28-70(1), C.R.S.	2.9%	1%	A, B, C, D, E, G, H, I, J, K, L, M, N, O, P, Q, R, S	2.9%	1%	
Mountain Park, including Arapahoe Park and Aurora Reservoir, and the surrounding area	30-28-70(1), C.R.S.	2.9%	1%	A, B, C, D, E, G, H, I, J, K, L, M, N, O, P, Q, R, S	2.9%	1%	
Mountain Park, including Arapahoe Park and Aurora Reservoir, and the surrounding area	30-28-70(1), C.R.S.	2.9%	1%	A, B, C, D, E, G, H, I, J, K, L, M, N, O, P, Q, R, S	2.9%	1%	
Mountain Park, including Arapahoe Park and Aurora Reservoir, and the surrounding area	30-28-70(1), C.R.S.	2.9%	1%	A, B, C, D, E, G, H, I, J, K, L, M, N, O, P, Q, R, S	2.9%	1%	
Mountain Park, including Arapahoe Park and Aurora Reservoir, and the surrounding area	30-28-70(1), C.R.S.	2.9%	1%	A, B, C, D, E, G, H, I, J, K, L, M, N, O, P, Q, R, S	2.9%	1%	
Mountain Park, including Arapahoe Park and Aurora Reservoir, and the surrounding area	30-28-70(1), C.R.S.	2.9%	1%	A, B, C, D, E, G, H, I, J, K, L, M, N, O, P, Q, R, S	2.9%	1%	
Mountain Park, including Arapahoe Park and Aurora Reservoir, and the surrounding area	30-28-70(1), C.R.S.	2.9%	1%	A, B, C, D, E, G, H, I, J, K, L, M, N, O, P, Q, R, S	2.9%	1%	
Mountain Park, including Arapahoe Park and Aurora Reservoir, and the surrounding area	30-28-70(1), C.R.S.	2.9%	1%	A, B, C, D, E, G, H, I, J, K, L, M, N, O, P, Q, R, S	2.9%	1%	
Mountain Park, including Arapahoe Park and Aurora Reservoir, and the surrounding area	30-28-70(1), C.R.S.	2.9%	1%	A, B, C, D, E, G, H, I, J, K, L, M, N, O, P, Q, R, S	2.9%	1%	
Mountain Park, including Arapahoe Park and Aurora Reservoir, and the surrounding area	30-28-70(1), C.R.S.	2.9%	1%	A, B, C, D, E, G, H, I, J, K, L, M, N, O, P, Q, R, S	2.9%	1%	
Mountain Park, including Arapahoe Park and Aurora Reservoir, and the surrounding area	30-28-70(1), C.R.S.	2.9%	1%	A, B, C, D, E, G, H, I, J, K, L, M, N, O, P, Q, R, S	2.9%	1%	
Mountain Park, including Arapahoe Park and Aurora Reservoir, and the surrounding area	30-28-70(1), C.R.S.	2.9%	1%	A, B, C, D, E, G, H, I, J, K, L, M, N, O, P, Q, R, S	2.9%	1%	
Mountain Park, including Arapahoe Park and Aurora Reservoir, and the surrounding area	30-28-70(1), C.R.S.	2.9%	1%	A, B, C, D, E, G, H, I, J, K, L, M, N, O, P, Q, R, S	2.9%	1%	
Mountain Park, including Arapahoe Park and Aurora Reservoir, and the surrounding area	30-28-70(1), C.R.S.	2.9%	1%	A, B, C, D, E, G, H, I, J, K, L, M, N, O, P, Q, R, S	2.9%	1%	
Mountain Park, including Arapahoe Park and Aurora Reservoir, and the surrounding area	30-28-70(1), C.R.S.	2.9%	1%	A, B, C, D, E, G, H, I, J, K, L, M, N, O, P, Q, R, S	2.9%	1%	
Mountain Park, including Arapahoe Park and Aurora Reservoir, and the surrounding area	30-28-70(1), C.R.S.	2.9%	1%	A, B, C, D, E, G, H, I, J, K, L, M, N, O, P, Q, R, S	2.9%	1%	

**Step 4:** For line 5, enter in each column the amount of any tax-exempt sales that are included in the net sales reported on line 4.


**Step 5:** Calculate the sales tax due for each column.

Line 4 – line 5 = line 6  
Line 6 x line 7 = line 8  
Line 8 x line 9 = line 10  
Line 8 – line 10 = line 11

**Helpful Hint:** Penalty and interest may be self-assessed if a return or payment is not timely. Refer to Part 7 of the [Colorado Sales Tax Guide](#) for more information.

**Step 6:** Calculate the total sales tax due. Line 11 + line 12 + line 13 = line 14 for each column  
All amounts in Line 14 are added together to calculate line 15, Total Amount Owed.

**Step 7:** Sign and date the return.

	Signature (Signed under penalty or perjury in the second degree.)	Date (MM/DD/YY)

**Step 8:** 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**

The envelope must be postmarked on or before the due date to be timely.

Return and payment may also be dropped off at one of our local service centers by making an appointment, or by using the secure drop-box located at each service center.

[Tax.Colorado.gov/visit-a-service-center](https://tax.colorado.gov/visit-a-service-center)

More information on payment methods is available on our website at

[Tax.Colorado.gov/pay-sales-use-tax](https://tax.colorado.gov/pay-sales-use-tax)



### **Additional Resources:**

[Tax.Colorado.gov/special-event-sales-tax](https://tax.colorado.gov/special-event-sales-tax)

[Colorado.gov/Revenue/GIS](https://colorado.gov/Revenue/GIS)

[Colorado Sales Tax Guide](#)

[Tax.Colorado.gov/contact-us](https://tax.colorado.gov/contact-us)

# [Tax.Colorado.gov](https://tax.colorado.gov)