



COLORADO SNOMO EXPO

VENDOR HANDBOOK

OCTOBER 25 - 26, 2024

NATIONAL WESTERN COMPLEX

4655 HUMBOLDT STREET DENVER CO, 80216



VENDOR PRE SHOW CHECKLIST

- Reserve Accommodations.... ASAP

The Colorado SnoMo Expo has reserved a block of rooms at the Denver Courtyard Marriott at a fixed rate of: \$121.00 a night. Use the following link:
<https://www.marriott.com/event-reservations/reservation-link.mi?id=1724681590394&key=GRP&guestreslink2=true>

Hotel Website

<https://www.marriott.com/en-us/hotels/denca-courtyard-denver-central-park/overview/>

Link for directions

[7415 East 41st Avenue, Denver, Colorado 80216 USA](#)

- Balance for booth space due.....August 31st

If you only put down a deposit for your booth space the balance is due by August 31, 2024. Payment can be completed by check or credit thru a Vendor Agreement.

- Complete Electrical Request Form:...October 4th.

Let us know what your electrical needs will be so we can arrange electrical service for your booth. **You must pre-order your electrical hookups or face a late fee and no guarantee of hookup in time.** To preorder follow the link.

<https://coloradosnomoexpo.com/electrical-order-form>

- State Sales Tax Registration.....Completed by October 4th

Any out-of-state retailer must apply for a Colorado Sales Tax License and collect Colorado sales tax. Online applications for a Sales Tax License for out-of-state retailers are available at [Revenue Online](#). Attached are the forms and instructions to register before the Colorado SnoMo Expo and report sales after.

- Get insurance.....Completed by October 11th

You can acquire single event insurance for a small fee with the following link from a third party insurer.

<https://app.actinsurance.com/policy/buy/ai/OTYxMg==>

If you prefer to use your own insurance provider/agent use the following link to download the ACORD liability certificate for the Colorado SnowMo Expo.

<https://coloradosnomoexpo.com/acord-insurance-form>

PROOF OF INSURANCE MUST BE PROVIDED BEFORE ANY MOVE IN CAN BEGIN

- Move in

Vendor move in times are as follows:

Wednesday October 23 by appointment

Thursday October 24th 10am to 4pm

Friday October 25th 9am to 2pm

Be aware of what room your booth is in and the height restrictions

Hall of Education height restrictions – 10' 6”

Expo Hall height restrictionst – 13' 6”

- Its showtime!....October 25th 4pm

SHOW REGULATIONS

Booth Size: Standard booths are 10' x 10' unless otherwise noted. All booths are draped with an 8' high back drape . Booths must not have sides that exceed 4' in height at the front half and must not exceed 8' in height in the back. No booths will be allowed to block neighboring booths. If you have special needs or sizes, please address with show management in advance.

Booth Materials: All booth decorations must be fireproofed to comply with fire regulations. Banners cannot be hung from Expo Hall conduit pipes. Propane tanks are NOT permitted in the Expo Hall. Fuel tanks must be empty and a locking fuel cap must be installed or the tanks must have their filler caps secured with duct tape. Storage is not allowed in booth space or show floor. No decals ("stickers") are allowed on walls or rented tables.

Booth Staffing: Booths must be open and staffed at all times during show hours. Only staff members with the proper show credentials are to work booths. Exhibitors may enter the show floor one hour prior to opening. Do not try to enter the show floor at any other time during the weekend when the show is not in progress. This rule is for the security of your display and equipment.

Use of Space: Distribution of advertising or promotional material will be restricted to the exhibitor's booth. No part of the booth or product may extend into the aisle. No exhibitor shall assign or sublet any portion of his/her space to another exhibitor. No business or individual not assigned space will be permitted to distribute materials or solicit business during show hours. Show management reserves the right to decline, limit or prohibit an exhibit or part of an exhibit, which, in its judgment, is out of keeping with the character of the show.

Liability: Exhibitor must carry general liability coverage as outlined on the show

contract. Exhibitor assumes all responsibility for damages to exhibit area caused by their oversight or negligence. The exhibitor agrees to keep and hold harmless Tudizzle Events, LLC , the National Western Complex, their management, agents and employees from any and all claims, liabilities and losses for injury to persons or damage to property arising in connection with the exhibitor's use of the exhibit space. Neither Snow Goer magazine nor the service contractor (Coast to Coast Trade Show Services) nor the National Western Complex nor any staff member of the above will be responsible for the safety of the exhibits from theft, damages by fire, water, vandalism or other causes. However, all reasonable precautions will be taken by show management to protect the exhibits from such losses.

Security: Security will be onsite during the duration of the show. Exhibitors will be allowed in the hall one hour before the opening of the show with an exhibitor wristband. If an exhibitor needs to be on the show floor prior to or after published times, please see show management.

Labor: Exhibitors will be allowed to assemble and dismantle their booths on their own (no union regulations or charges are in effect at the National Western Complex).

Sound Level: Any devices that produce sound must be operated at a level that does not disturb other exhibitors. Show management reserves the right to determine acceptable sound levels. If you have any special sound needs, check with show management in advance.

Cancellation: In the event of a cancellation of exhibit space by the exhibitor, exhibition management shall retain as a cancellation fee, all amounts paid by the exhibitor (and those fees due from the exhibitor) to the time of cancellation. All cancellations must be in writing. In the event the exhibitor has no representation on the show floor by the stated opening time of the show, exhibition management reserves the right to re-sell the exhibit space or to move another exhibitor into that space.

CERTIFICATE OF INSURANCE

Each exhibitor must carry insurance for the duration of the event (see attached form)

All forms must be on display at exhibitor's booth throughout the show



DR 0589 (07/07/22)
COLORADO DEPARTMENT OF REVENUE
Taxpayer Service Center
PO Box 17067
Denver CO 80217-0067

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.

Specific Instruction

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. 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 (LLLLP), 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/Officer

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.



DR 0589 (07/07/22)
COLORADO DEPARTMENT OF REVENUE
Taxpayer Service Center
PO Box 17087
Denver CO 80217-0087

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.



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 (LLLLP)	<input type="checkbox"/> Estate/Trust	<input type="checkbox"/> Nonprofit (Charitable)
Business Information			
1a. Last Name (If registering as SSN or ITIN)		First Name	
Check the applicable box and write your SSN or ITIN in box 1b		1b. SSN or ITIN (Required)	
<input type="checkbox"/> SSN	<input type="checkbox"/> ITIN		
2a. Business Name (If registering as FEIN)	2b. Trade Name / DBA (If applicable)	2c. FEIN (Required)	
3a. Mailing Address	City	State	ZIP
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 www.naics.com/search/			NAICS Code
Owners/Partners/Members/Officer			
1a. Last Name		First Name	
Job Title	1b. SSN	1c. Phone Number	
1d. Address	City	State	ZIP



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 \$
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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)



Special Event Sales Tax Return

General Information

Sales tax licensing and collection requirements apply to all taxable sales made at special sales events in Colorado. A special sales event is an event where retail sales are made by more than three sellers at a location other than their normal business location(s) and that occurs no more than three times in any calendar year.

Anyone making retail sales at one or more special sales events must obtain a special event license, unless the event organizer has obtained a license to file returns and remit tax on behalf of sellers participating in the event. A special event organizer may elect to obtain a special event license in order to file and remit taxes on behalf of some or all of the sellers participating in the event. Special event sellers and organizers can apply for licenses by filing a Sales Tax Special Event Application (DR 0589).

Anyone making retail sales at a special sales event must collect the applicable state and state-administered sales taxes. The seller must either file a special event sales tax return to remit the tax or, if the event organizer has obtained a license, the seller may remit the tax to the organizer for the organizer to report and remit with a special event sales tax return the organizer files on behalf of special event sellers.

Electronic Filing Information

Special event sellers and organizers can save time and reduce filing errors by filing their special event sales tax returns electronically through [Colorado.gov/RevenueOnline](https://tax.colorado.gov/revenueonline).

The online filing system includes a list of special sales events and has been pre-programmed with the location and dates for these events. If the special sales event is not included in the list, the seller or organizer filing the return must manually enter the location and dates for the special sales event. The electronic filing system determines the applicable tax rates based upon the date and location of the special sales event.

Additional Resources

Additional sales tax guidance and filing information can be found online at [Tax.Colorado.gov](https://tax.colorado.gov). These resources include:

- Colorado Sales Tax Guide
- Sales tax classes and videos available online at [Tax.Colorado.gov/Education](https://tax.colorado.gov/education).
- The Customer Contact Center, which can be contacted at (303) 238-7378.

Payment Information

The Department offers several different payment options.

Electronic Payments

Regardless of whether the return is filed electronically or with a paper return, payment of the tax due can be remitted electronically using one of two payment methods.

- **EFT Payment** – Payment can be remitted by electronic funds transfer (EFT) via either ACH debit or ACH credit. There is no processing fee for EFT payments. Registration is required prior to making payments via EFT and payments cannot be made via EFT until 24-48 hours after registration. See Electronic Funds Transferred (EFT) Program For Tax Payments (DR 5782) and Electronic Funds Transfer (EFT) Account Setup For Tax Payments (DR 5785) for additional information.
- **Credit Card and E-Check** – Payment can be remitted electronically by credit card or electronic check online at [Colorado.gov/RevenueOnline](https://colorado.gov/revenueonline). A processing fee is charged for any payments remitted by credit card or electronic check.

Paper Check

Regardless of whether the return is filed electronically or with a paper return, payment can be remitted with a paper check. Sellers or organizers should write "Special Event Sales Tax," the account number, and the filing period on any paper check remitted to pay sales tax for a special sales event.

- **Paper Return** – A paper check can be mailed along with the paper return to pay the tax reported on the return.
- **Electronic Filing Through Revenue Online** – If the electronic return is filed electronically, the filer can select "Payment Coupon" for the payment option after submitting the return to print a payment processing document to send along with their paper check.

Filing a Paper Return

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**

Special event sellers and organizers are required to keep and preserve for a period of three years all books, accounts, and records necessary to determine the correct amount of tax.



Form Instructions

In preparing a special event sales tax return, a seller or organizer must include its identifying information (such as name and account number), the time period during which the event was conducted, the due date for the return, the location of the event and information about sales and exemptions in order to calculate the tax due. Specific instructions for preparing special event sales tax returns appear below and on the following page.

Amended Returns

If a special event seller or organizer is filing a return to amend a previously filed return, they must mark the applicable box to indicate that the return is an amended return. If a special event seller or organizer needs to amend the previously filed returns for multiple special events, a separate amended return must be filed for each special event. The amended return replaces the original return in its entirety and must report the full corrected amounts, rather than merely the changes in the amount of sales or tax due. If the amended return reduces the amount of tax reported on the original return, the retailer must file a Claim for Refund (DR 0137) along with the amended return to request a refund of the overpayment. If the amended return is filed after the due date and reports an increase in the amount of tax due, penalties and interest will apply.

SSN and FEIN

Special event sellers and organizers must provide a valid identification number, issued by the federal government, when filing a special event sales tax return. If the seller or organizer is a corporation, partnership, or other legal entity, this will generally be a Federal Employer Identification Number (FEIN). If the seller or organizer is a sole proprietorship, a Social Security number (SSN) will generally be used instead.

Colorado Account Number

Special event sellers and organizers must enter their Colorado account number on each return, including both their eight-digit account number and the four-digit site/location number (for example: 12345678-0001). If the seller or organizer participates in multiple special events, the eight-digit account number will be the same for each event, but the four-digit site/location number, which is determined by the location of each event, may differ.

If you have applied for your license, but do not have your account number, please contact the Customer Contact Center at 303-238-7378 for assistance.

Event Period

Special event sellers and organizers must indicate the period during which the special event took place. The event period is defined by the months in which the event began and ended and must be entered in a MM/YY-MM/YY format. For example:

- For an event that began January 10, 2020 and ended January 15, 2020, the event period would be 01/20-01/20.
- For an event that began January 30, 2020 and ended February 2, 2020, the event period would be 01/20-02/20.

Location Juris Code

Special event sellers and organizers must enter the six-digit location jurisdiction (juris) code to identify the site/location of the special event. For physical site/locations, the code appears on the Special Event License under 'Liability Information.' A complete listing of location juris codes can be found in Department publication Location/Jurisdiction Codes for Sales Tax Filing (DR 0800).

Due Date

Special event sellers and organizers must enter the due date for the return. Returns are due 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 are due the next business day.

Event Location Address and County

Special event sellers and organizers must enter the county in which the special event takes place and the address of the special event.

Avoiding Common Filing Errors

You can avoid several common errors by reviewing your return before filing it to verify that:

- You completed all applicable lines of the return.
- You used the correct version of the form, depending on the filing period. There are different versions of the sales tax return for different years.
- You entered your account number and site number correctly on your return.
- You used the correct tax rate for each jurisdiction reported on your return. See [Tax.Colorado.gov/how-to-look-up-sales-use-tax-rates](https://tax.colorado.gov/how-to-look-up-sales-use-tax-rates) for information about state and local tax rates.



Specific Line Instructions

Special event sellers and organizers must complete all applicable lines, including lines 1, 6, 11, and 15, entering 0 (zero), if applicable.

Line 1. Gross sales

Enter the gross sales of goods and services made at the special sales event. Do not include sales made at any other location.

Line 2. Sales to other licensed dealers

Enter any wholesale sales made to other licensed retailers or wholesalers for which sales tax was not collected. See *Part 6: Sales Tax Collection and Part 9: Recordkeeping Requirements* in the *Colorado Sales Tax Guide* for additional information.

State-Collected Local Sales Taxes

The Special Event Sales Tax Return (DR 0098) is used to report not only Colorado sales taxes, but also sales taxes administered by the Colorado Department of Revenue for various cities, counties, and special districts in the state. The sales taxes for different local jurisdictions are calculated and reported in separate columns of the DR 0098. Local sales taxes reported on the DR 0098 include:

- **RTD/CD** – Sales taxes for the Regional Transportation District (RTD) and the Scientific and Cultural Facilities District (CD) are reported in the RTD/CD column of the DR 0098. Check the applicable box to indicate if RTD or CD sales taxes are reported on the return.
- **Special District** – Special district sales taxes reported in the Special District column include sales taxes for any Regional Transportation Authority (RTA), Multi-Jurisdictional Housing Authority (MHA), Public Safety Improvements (PSI), Metropolitan District Tax (MDT), or Health Services District (HSD). Check the applicable box to indicate which special district sales taxes, if any, are reported on the return. Sales taxes for Mass Transportation Systems (MTS) and Local Improvement Districts (LID) are not reported in the Special District column, but are instead reported in the County/MTS and City/LID columns, respectively.
- **County/MTS** – County and Mass Transportation Systems (MTS) sales taxes administered by the Department are reported in the County/MTS column.
- **City/LID** – City and Local Improvement Districts (LID) sales taxes administered by the Department are reported in the City/LID column.

Many home-rule cities in Colorado administer their own sales taxes. Sales taxes for these self-administered home-rule cities cannot be reported and remitted with the DR 0098. Retailers must report such taxes directly to the applicable city.

See Department publication *Colorado Sales/Use Tax Rates* (DR 1002) for tax rates, service fee rates, and exemption information for state and state-administered local sales

taxes. This publication also contains a list of self-collected home-rule cities.

Line 5. Exemptions

Enter in each column the amount of any tax-exempt sales that are included in the net sales reported on line 4. Exemptions vary by local jurisdiction. See Department publication *Colorado Sales/Use Tax Rates* (DR 1002) for information about exemptions for each state-administered local jurisdiction.

Line 7. Tax rate

Enter the applicable state, city, county, or special district tax rate in each column of the return. The Colorado state sales tax rate is 2.9%. The sales tax rates for each city, county, and special district can be found in Department publication *Colorado Sales/Use Tax Rates* (DR 1002) or online at Colorado.gov/RevenueOnline.

Line 9. Service fee rate

Enter the applicable service fee rate in each column of the return.

For taxpayers that have net taxable sales of \$100,000 or less, the state service fee is 5.3%. Please enter .053 in the state column of line 9.

For taxpayers with net taxable sales of over \$100,000, the state service fee is 4%. Please enter .04 in the state column of line 9.

Service fee rates for each city, county, and special district can be found in Department publication *Colorado Sales/Use Tax Rates* (DR 1002).

Line 10. Service fee (discount)

The service fee is calculated by multiplying the amount of sales tax from line 8 times the service fee rate on line 9.

Limit on the state service fee

Beginning January 1, 2022, a retailer with total state net taxable sales greater than \$1,000,000 is not eligible to retain the state service fee. If the amount in the state column, line 6 (net taxable sales) is greater than \$1,000,000, enter \$0 for the service fee discount on line 10. For any filing period beginning January 1, 2020 or later, the Colorado state service fee a retailer is allowed to retain is limited to \$1,000. The amount on line 10 in the state column cannot exceed \$1,000.

Line 12. Penalty

If any special event seller or organizer does not, by the applicable due date, file a return, pay the tax due, or correctly account for tax due, the retailer will owe a penalty. The penalty is 10% of the tax plus 0.5% of the tax for each month the tax remains unpaid, not to exceed a total of 18%. The minimum penalty amount is \$15.

Line 13. Interest

If the tax is not paid by the applicable due date, the special event seller or organizer will owe interest calculated from the due date until the date the tax is paid.

See *Part 7: Filing and Remittance in the Colorado Sales Tax Guide* for additional penalty and interest information.



DR 0098 (10/13/22)
COLORADO DEPARTMENT OF REVENUE
 Denver CO 80261-0013
 Tax.Colorado.gov

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 (XXXXXXXX-XXXX)		Event Period (MM/YY-MM/YY)		Location Juris Code (Refer to form DR 0605)		Due Date (MM/DD/YY)
Name of Event				County of Event		
Event Location Address				City	State	ZIP
1. Gross Sales <input type="checkbox"/> (1-4)						00
2. Sales to other licensed dealers <input type="checkbox"/> (2-4)						00
3. Subtract line 2 from line 1						00
<input type="checkbox"/> RTD <input type="checkbox"/> CD <input type="checkbox"/> RTA <input type="checkbox"/> MHA <input type="checkbox"/> PSI <input type="checkbox"/> HSD <input type="checkbox"/> MDT						
4. Net Sales: Enter Amount from line 3 in ALL applicable columns		State	RTD/CD	Special District	County/MTS	City/LID
		00	00	00	00	00
5. Exemptions		00	00	00	00	00
6. Net taxable sales (subtract line 5 from line 4) <input type="checkbox"/>		(4-1) style="text-align: right;">00	(4-2) style="text-align: right;">00	(4-3) style="text-align: right;">00	(4-4) style="text-align: right;">00	(4-5) style="text-align: right;">00
7. Tax rate						
8. Amount of sales tax (line 7 multiplied by line 6)		00	00	00	00	00
9. Service fee rate		00	00	00	00	00
10. Service fee (discount) (line 9 multiplied by line 8) <input type="checkbox"/>		(8-1) style="text-align: right;">00	(8-2) style="text-align: right;">00	(8-3) style="text-align: right;">00	(8-4) style="text-align: right;">00	(8-5) style="text-align: right;">00
11. Sales tax due (subtract line 10 from line 8) <input type="checkbox"/>		(11-1) style="text-align: right;">00	(11-2) style="text-align: right;">00	(11-3) style="text-align: right;">00	(11-4) style="text-align: right;">00	(11-5) style="text-align: right;">00
12. Penalty <input type="checkbox"/>		(12-1) style="text-align: right;">00	(12-2) style="text-align: right;">00	(12-3) style="text-align: right;">00	(12-4) style="text-align: right;">00	(12-5) style="text-align: right;">00
13. Interest <input type="checkbox"/>		(13-1) style="text-align: right;">00	(13-2) style="text-align: right;">00	(13-3) style="text-align: right;">00	(13-4) style="text-align: right;">00	(13-5) style="text-align: right;">00
14. Total each tax (add lines 11, 12 & 13)		00	00	00	00	00
<small>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.</small>					15. Total Amount Owed (355) \$	

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