

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 (readyto-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.



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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

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.00
.00
.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.



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		PO Box 17087 Denver, CO 802	217-0087					
		Sales	Tax Spe	cial Ev	vent			
			Applica	tion	Ac	ccount Number		
			Purpose					
1. Do you have a sales	tax account in C	Colorado?	Yes		ES, 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 Orga	anization	I				I		
Individual	Limited Li	iability Company (LL	_C) Lim	ited Liability L	imited Partne	ership (LLLP	Govern	nment
General Partnership Limited Liability Partnership (LLP) Association Joint Ve								'enture
Limited Partnership	Corporati	on/'S' Corp.	Est	ate/Trust			Non-pr	rofit
	-		ess Informati					
1. Taxpayer Last Name (owr	er, partners or othe	r business organiza	tion) First	Name			Middle Initial	I
2. Trade Name/Doing Busine	ess As (if applicable)	I					
3a. City in which your busines			State	ZIP				
3b. County in which your busi			Telephone	I				
4. Mailing Address (residence address, include unit number) City					State	ZIP		
County		FEIN			SSN			
5. List specific products you	provide (Explain in	Detail).			<u> </u>			
		are other partners	s, list on sepa	rate sheet u	sing the sa	me format)		
(1) Last Name or Business Na 1a.	ame	First Name		Middle Initial	SSN			
Address (residence or P.O. bo	ox)	City		State	ZIP	Teleph	Telephone	
(2) Last Name or Business Na 2a.	ame	First Name		Middle Initial	SSN	I		
Address (residence or P.O. bo	x)	City		State	ZIP	Teleph	one	
		<u> </u>	Sales					
Make checks	Mark The Box Th	nat Applies To You			-	Fees		
payable to: Colorado Department Single event		la avant	From (MM/YY)	То (мм/үү)	Y) (No Cash) Single Event License			
of Revenue				0120-750	(999)	6		
PO Box 17087 Multiple event				Multiple Ev	ent License			
Signature of Owner, Partner or Corporate Officer		Title	<u> </u>	01-10-100	(999) S	p /m/dd/yy)		
I declare under penalty or per	jury in the second de	egree that the statem	Inents made in thi	s application a	are true and co	omplete to the	best of my know	/ledge.
The State may convert your						Amount Ov	ved	
the same day received by th uncollected funds, the Depar	e State. It converted, your tment of Revenue may col	check will not be returned. llect the payment amount d	. If your check is rejec lirectly from your bank	ted due to insufficie account electronic	ent or ally \$.00	