



## 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](http://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](http://Tax.Colorado.gov). These resources include:

- Colorado Sales Tax Guide
- Sales tax classes and videos available online at [Tax.Colorado.gov/Education](http://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 the following payment methods.

- **Direct Debit** – Retailers can remit payment electronically by direct debit online at [Colorado.gov/RevenueOnline](http://Colorado.gov/RevenueOnline). Retailers must be logged into their Revenue Online account to make direct debit payments. There is no processing fee for direct debit payments.
- **EFT Payment** – Payment can be remitted by electronic funds transfer (EFT) via ACH credit. There is no processing fee for EFT payments. 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. EFT numbers will no longer be issued. ACH Credit payments can be made using a SSN, FEIN or CAN in the same place in the file that an EFT number is entered. A DR 5785 does not need to be submitted before the financial institution can start sending ACH Credit payment files.
- **Credit Card and E-Check** – Payment can be remitted electronically by credit card or electronic check online at [Colorado.gov/RevenueOnline](http://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](http://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](http://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 \$1,000,000.00 or less, 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.



## Special Event Sales Tax Return

Mark if Amended Return <input type="checkbox"/>		<b>0022-101</b>		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 0800)		Due Date (MM/DD/YY)	
Name of Event				County of Event			
Event Location Address				City	State	ZIP	
<b>1. Gross Sales</b> ●		(1-4)				00	
<b>2. Sales to other licensed dealers</b> ●		(2-4)				00	
<b>3. Subtract line 2 from line 1</b>						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							
<b>4. Net Sales:</b> Enter Amount from line 3 in ALL applicable columns	<b>State</b>		<b>RTD/CD</b>		<b>Special District</b>	<b>County/MTS</b>	<b>City/LID</b>
	00	00	00	00	00	00	00
<b>5. Exemptions</b>	00	00	00	00	00	00	
<b>6. Net taxable sales</b> (subtract line 5 from line 4) ●	(4-1) 00	(4-2) 00	(4-3) 00	(4-4) 00	(4-5) 00	00	
<b>7. Tax rate</b>							
<b>8. Amount of sales tax</b> (line 7 multiplied by line 6)	00	00	00	00	00	00	
<b>9. Service fee rate</b>	00	00	00	00	00	00	
<b>10. Service fee (discount)</b> (line 9 multiplied by line 8) ●	(8-1) 00	(8-2) 00	(8-3) 00	(8-4) 00	(8-5) 00	00	
<b>11. Sales tax due</b> (subtract line 10 from line 8) ●	(11-1) 00	(11-2) 00	(11-3) 00	(11-4) 00	(11-5) 00	00	
<b>12. Penalty</b> ●	(12-1) 00	(12-2) 00	(12-3) 00	(12-4) 00	(12-5) 00	00	
<b>13. Interest</b> ●	(13-1) 00	(13-2) 00	(13-3) 00	(13-4) 00	(13-5) 00	00	
<b>14. Total each tax</b> (add lines 11, 12 & 13)	00	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>						<b>15. Total Amount Owed (355)</b> \$	

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

