



DO NOT SEND

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 (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 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

If first day of sales is from	Fee
January-June 2016 or 2018	\$16.00
July-December 2016 or 2018	\$12.00
January-June 2017 or 2019	\$ 8.00
July-December 2017 or 2019	\$ 4.00

**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](http://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.



## Sales Tax Special Event Application

Account Number	

Purpose		
<b>1. Do you have a sales tax account in Colorado?</b> <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>	If YES, Account Number	
<b>2. Event Location (City in which your event is being held)</b>	County in which your event is being held	ZIP

3. Indicate Type of Organization			
<input type="checkbox"/> Individual	<input type="checkbox"/> Limited Liability Company (LLC)	<input type="checkbox"/> Limited Liability Limited Partnership (LLLP)	<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"/> Corporation/'S' Corp.	<input type="checkbox"/> Estate/Trust	<input type="checkbox"/> Non-profit

Business Information			
<b>1. Taxpayer Last Name (owner, partners or other business organization)</b>	First Name	Middle Initial	
<b>2. Trade Name/Doing Business As (if applicable)</b>			
<b>3a. City in which your business is located</b>	State	ZIP	
<b>3b. County in which your business is located</b>	Telephone		
<b>4. Mailing Address (residence address, include unit number)</b>	City	State	ZIP
County	FEIN	SSN	
<b>5. List specific products you provide (Explain in Detail).</b>			

Ownership (If there are other partners, list on separate sheet using the same format)				
<b>(1) Last Name or Business Name</b>	First Name	Middle Initial	SSN	
<b>1a.</b>				
Address (residence or P.O. box)	City	State	ZIP	Telephone
<b>1b.</b>				
<b>(2) Last Name or Business Name</b>	First Name	Middle Initial	SSN	
<b>2a.</b>				
Address (residence or P.O. box)	City	State	ZIP	Telephone
<b>2b.</b>				

Sales				
<b>Make checks payable to:</b> Colorado Department of Revenue PO Box 17087 Denver, CO 80217-0087	Mark The Box That Applies To You  <input type="checkbox"/> Single event  <input type="checkbox"/> Multiple event	<b>Period of Event</b>		<b>Fees</b>
		From (MM/YY)	To (MM/YY)	(No Cash)
				Single Event License
			<b>0120-750 (999)</b>	\$
			Multiple Event License	
			<b>0140-750 (999)</b>	\$
Signature of Owner, Partner or Corporate Officer		Title		Date (MM/DD/YY)

I declare under penalty or perjury in the second degree that the statements made in this application are true and complete to the best of my knowledge.

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	<b>Amount Owed</b>  \$ .00
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