DR 0098 (07/16/12) Web
COLORADO DEPARTMENT OF REVENUE
Denver, Colorado 80201

Special Sales Event Sales Tax Return

A **"Special Sales Event"** means an event where retail sales are made by more than three persons (vendors). **A standard sales tax license is required if you participate in the same event that occurs more than three times at the same location during any calendar year.**

State sales tax, and if applicable, RTD/CD/FD, RTA, MHA, PSI, or state-collected local tax must be collected on the gross selling price of items sold with the exception of sales to another licensed dealer. In the special districts column, check the box for the district, or districts, for which tax was collected. RTD (Regional Transportation district), CD (Scientific and Cultural District), FD (Football District) use taxes must be paid if the sales are made to businesses located within the boundaries of the Districts. The Districts are Denver, Jefferson, Boulder and parts of Adams, Douglas and Arapahoe counties. The FD also includes an area in Douglas County that includes Park Meadows Mall. Do not remit tax to the state for home-rule cities which administer their own tax. The applicable taxes, tax rates and service fee information can be obtained from the event organizer.

How to file: The return, together with remittance by check, draft, or money order, must be filed with the Department of Revenue, Attn: Special Event Coordinator, P.O. Box 13200, Denver, CO 80201, on or before the 20th day of the month following the month in which such special sales event began. A separate return must be filed for each special event. Please include your account number and/or telephone number on your remittance.

- All entries of state and local taxes must be rounded to the nearest dollar. Round amounts under 50 cents down to 0 cents, increase amounts from 50 to 99 cents to the next dollar. Books, records and statements or invoices to buyers must reflect actual tax amounts and only the totals appearing on this tax return are rounded. You will still collect and keep track of exact amounts of sales tax. It is only when you fill out this return that you round the numbers you are reporting. Your sales tax remittance must not differ from the exact amount of tax collected by more than 50 cents.
- A service fee is a deduction allowed for timely filed returns. It is not allowed on a delinquent return. If this rate is not shown, see Colorado Sales/Use Tax Rates (DR 1002) to determine appropriate rate. The state service fee rate is .0222 (2.22 percent) for timely returns due on or after July 1, 2011. The RTD/CD/FD service fee rate is .0222 (2.22 percent) for all timely returns due on or after July 1, 2011.
- Failure to file the return and pay the tax subjects the vendor to a penalty of 10% plus 1/2% for each additional month not to exceed 18% of the tax due. The interest rate is changed annually.
- **Amended Return—** If you are filing an amended return you are required to check the amended return box. A separate amended return must be filed for each event. The amended return must show **all** tax columns as corrected, not merely the difference(s). The amended return will replace the original return in its entirety.

Any questions regarding the preparation of your return may be directed to: 303-238-SERV (7378).

Refer to form DR 1002 on the Web at *www.TaxColorado.com* for all sales tax rates.

MAIL TO AND MAKE CHECK PAYABLE TO:

Colorado Department of Revenue
P.O. Box 13200
Denver CO 80201-4600
Attn: Special Event

DETACH FORM ON THIS LINE

Photocopy for your records.
Cut here and send only the coupon below. Help us save time and your tax dollars.

DR 0098 (06/28/11) **COLORADO DEPARTMENT OF REVENUE** | **SPECIAL EVENT** | **RETAIL SALES TAX**

SIGNED UNDER PENALTY OF PERJURY IN THE SECOND DEGREE	Date	Phone	Signature				
Name			Check if an Amended Return ..... ● ☐			**20-100**	**17**
Due Date	CO Code	CI Code	1. Gross Sales			● **(1-4)**	00
Acct. No.	Event Period		2. Sales to other licensed dealers for resale			● **(2-4)**	00
3. Line 1 less line 2 (Enter this amount on line 4 in all applicable columns)							
4. Net Taxable Sales for each Tax	● **(4-1)** 00	**(4-2)** 00	**(4-3)** 00			**(4-4)** 00	
5. Name of Event	County of Event	City of Event	☐ **RTD** ☐ **CD** ☐ **FD** ☐ **RTA** ☐ **MHA** ☐ **PSI**			**COLORADO STATE TAX**	
6. Tax Rate Indicate the appropriate tax rate for the location on line 5	County Sales Tax Rate	City Sales Tax Rate	Special District Tax Rate			State Sales Tax Rate	
7. Total tax (line 4 x line 6)	00	00	00			00	
8. Service fee rate						0.0222	
9. Service fee allowed vendor (line 7 x line 8) If paid on or before due date	● **(8-1)** 00	**(8-2)** 00	**(8-3)** 00			**(8-4)** 00	
10. Sales Tax Due (line 7 minus line 9)	**(100)** **(11-1)** 00	**(11-2)** 00	**(11-3)** 00			**(11-4)** 00	
11. Penalty	**(200)** **(12-1)** 00	**(12-2)** 00	**(12-3)** 00			**(12-4)** 00	
12. Interest _____ % per Month	**(300)** **(13-1)** 00	**(13-2)** 00	**(13-3)** 00			**(13-4)** 00	
13. Total Each Tax (add lines 10, 11 & 12)	00	00	00			00	

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.

▼DO NOT WRITE BELOW THIS LINE▼

AMOUNT OWED (355) $ .00