

Special Sales Event Sales Tax Return Instructions (See form on page 2)

You may electronically file and pay your return conveniently and securely on Revenue Online at www.Colorado.gov/RevenueOnline. Filing online ensures timely filing and prevents common filing errors. Local sales tax rates are listed under Other Services, "View Local Sales Tax Rates". There is a fee to pay by eCheck or credit card. See the Taxation Web site at www.TaxColorado.com for current fees. Filing by Electronic Funds Transfer (EFT) is free but pre-registration is required. See the last page of this form for instruction on how to use the online filing system at www.Colorado.gov/RevenueOnline.

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, 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), RTA (Rural Transportation Authority), MHA (Multi-Jurisdictional Housing Authority), and Public Safety Improvements (PSI) sales taxes must be paid if the sales are made to businesses located within the boundaries of the Districts. 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: If unable to file and pay the return electronically through Revenue Online, mail the return, together with remittance by check, draft, or money order, to the Department of Revenue, Denver, CO 80261-0013. The payment and returns are due 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 Colorado account number, signature, and 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 (DR1002) 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. Current interest rates are available on the Department of Revenue Web site, www.TaxColorado.com.
- **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
Denver CO 80261-0013

Photocopy for your records.

Special Sales Event Sales Tax Return



| | | | | | | |
|---|--|----------------------------|---------------------|----------------------------|---|---------------------|
| Signed under penalty or perjury in the second degree. | | Signature | | | Date (MM/DD/YY) | |
| Taxpayer Last Name | | First Name | | Middle Initial | Phone Number () | |
| Account Number | | Event Period (MM/YY-MM/YY) | | Location/Jurisdiction Code | | Due Date (MM/DD/YY) |
| Check if Amended Return <input checked="" type="checkbox"/> | | | | | | 0022-100 |
| 1. Gross Sales | | | | | | (1-4) 00 |
| 2. Sales to other licensed dealers for resale | | | | | | (2-4) 00 |
| 3. Line 1 minus line 2 (Enter this amount on line 5 in all applicable boxes below) | | | | | | 00 |
| 4. Name of Event | | County of Event | City of Event | | <input type="checkbox"/> RTD <input type="checkbox"/> CD <input type="checkbox"/> RTA <input type="checkbox"/> MHA <input type="checkbox"/> PSI <input type="checkbox"/> Other | |
| 5. Taxable Sales | | 00 | 00 | | 00 | |
| 6. Exemptions (i.e. food for home consumption) | | 00 | 00 | | 00 | |
| 7. Net Taxable sales for each tax | | (4-1) 00 | (4-2) 00 | (4-3) 00 | (4-4) 00 | |
| 8. Tax Rate (indicate the appropriate tax rate for the location on line 4) | | County Sales Tax Rate | City Sales Tax Rate | Special District Tax Rate | State Sales Tax Rate .029 | |
| 9. Total Tax (line 8 x line 7) | | 00 | 00 | | 00 | |
| 10. Service fee rate | | 00 | 00 | | 0.0222 | |
| 11. Service fee allowed vendor (line 10 x line 9) if paid on or before due date | | (8-1) 00 | (8-2) 00 | (8-3) 00 | (8-4) 00 | |
| 12. Sales tax due (line 9 minus line 11) | | (11-1) 00 | (11-2) 00 | (11-3) 00 | (11-4) 00 | |
| 13. Penalty | | (12-1) 00 | (12-2) 00 | (12-3) 00 | (12-4) 00 | |
| 14. Interest | | (13-1) 00 | (13-2) 00 | (13-3) 00 | (13-4) 00 | |
| 15. Total each tax (add lines 12, 13 & 14) | | 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. | | | | | 16. Amount Owed (355) \$.00 | |