DO NOT SEND

DR 0589 (08/10/26)
COLORADO DEPARTMENT OF REVENUE
Taxpayer Service Center
PO Box 17087
Denver CO 80217-0087

Special Event Sales Tax Application

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 Special Event Sales Tax 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 and Withholding Account Application (CR 0100).

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 *Tax.Colorado.gov/sales-tax-guide*.

Specific Instructions

Line 1. If you have a Colorado sales tax account, check Yes and enter your Colorado account number. If not, check No.

Line 2. Enter the name of the event you are attending.

Line 3. Enter the city, county and zip code for the event. For a multiple event license, enter the city of your first event.

Line 4. 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 SSN or ITIN.

Business Information

Line 1a & 1b. SSN or ITIN (Required)

- Individuals/Sole Proprietor - Enter last name, first name, check the appropriate box and write in your SSN or ITIN. If the Sole Proprietor has a FEIN, complete Line 2c.

Line 2a – 2c. Business Name, Trade Name, and Federal Employer Identification Number (FEIN). If operating as any other type of organization other than Individual/Sole Proprietor, enter the business name as registered with the IRS. FEIN is issued by the Internal Revenue Service at *IRS.gov*. All entities listed as follows must have an FEIN.

- **General Partnership, Association, or Joint Venture** - Enter the business name, tradename (if applicable), and FEIN. Note: Married couples must register as general partnership if both are owners of the business. General partnerships require a FEIN.
- **Limited Partnership (LP), Limited Liability Company (LLC), Limited Liability Partnership (LLP), Limited Liability Limited Partnership (LLLP), or Corporation/S Corp** - Enter the legal name of the business and FEIN as filed with the IRS. This must match the FEIN documentation from the IRS.
- **Government** - Enter the legal name of the government agency and FEIN.
- **Estate/Trust** - Enter the legal name of the Estate/ Trust and FEIN.
- **Nonprofit** - Enter the name of the Nonprofit Organization and FEIN.

Trade Name/Doing Business As (DBA). If the individual or the business will be doing business under any name other than the legal name listed on Line 1 or Line 2, enter the trade name. Trade names are registered with the Colorado Secretary of State.

Line 3a. Enter the mailing address where the business will receive mail from the Colorado Department of Revenue (DOR).

Line 3b. Enter the county to your mailing address.

Line 4 - 5. Enter the business phone number and email address.

Line 6. List the specific products you sell and/or services you provide. Write a brief description of products, services and/or function of the business. The information you provide will help determine the appropriate North American Industry Classification System (NAICS) code for your business. It will also assist in getting tax information and updates to you based on your business type.

Owners/Partners/Members/Officers

Lines 1a - 2d. All organizations, including sole proprietors, must complete these lines. Enter the name, job title, SSN, and address of each:

- Individual Owner (if the business is a sole proprietorship),
- Managing Partner (if the business is a partnership),
- Managing Member (if the business is a limited liability company), or
- Principal Officer (if the business is a corporation).

Note: If there are more than two owners, attach a separate sheet listing all additional owners.

License Type and Fee

Single Event or Multiple Event?

A single event sales tax license is required if you participate in a retail sales event at one location where there are three or more vendors.

If you sell retail at more than one special event where 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.

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Event Period

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.

License Fee

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 license is renewed at the beginning of each even-numbered year and expires at the end of each odd-numbered year (e.g. Jan. 1, 2026 - Dec. 31, 2027). It is prorated in increments of six months if the license is purchased after June 30 of any year.

Multiple Event Fee Schedule

If first day of sales is from:

January to June on even-numbered years (2026, 2028, 2030)	$ 16.00
July to December on even-numbered years (2026, 2028, 2030)	$ 12.00
January to June on odd-numbered years (2027, 2029, 2031)	$ 8.00
July to December on odd-numbered years (2027, 2029, 2031)	$ 4.00

Note: There is no fee for vendors who already have a standard sales tax license.

How to Apply

1. Mail the DR 0589

Download the form from the DOR taxation website at *Tax.Colorado.gov* under Forms. Complete the form and mail the original application along with a valid picture ID (see ID Requirements) and a check or money order for the applicable license fees to the following address

Colorado Department of Revenue
Taxpayer Service Center
PO Box 17087
Denver, CO 80217-0087

Allow 4 to 6 weeks for processing. Retain a copy of this application for your records. This copy will serve as your temporary license until you receive your official license in the mail

2. Visit a Taxpayer Service Center

Bring the completed DR 0589 Special Event Sales Tax Application along with a valid picture ID (see ID Requirements) and a check or money order for the applicable license fees to a service center location listed. You will receive your license during your visit.

Locations and hours of operation subject to change, please visit the DOR taxation website at *Tax.Colorado.gov*, click on Contact Us or call 303-238-SERV (7378).

ID Requirements:

All mail-in and Taxpayer Service Center visit for Special Event Sales Tax Applications must provide a valid proof of identification. Valid proof includes: Colorado Driver's License or ID, out of state driver's license or ID, United States Passport, Resident Alien Card, United States Naturalization papers, or Military ID Card. If the application is provided by any individual other than the Owner, Partner, Member, or Officer of the business, a photo copy of a valid ID for the Owner, Partner, Member, or Officer who signed the application must be submitted.

Signature

- A signature must be on this document or it will not be processed.
- Please include the title of the person signing and the date signed. Allow 4 to 6 weeks to receive a license by mail when completing and sending in a DR 0589 form.

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Taxpayer Service Center
PO Box 17087
Denver CO 80217-0087

Special Event Sales Tax Application

1. Do you have a sales tax account in Colorado? ☐ Yes ☐ No

If Yes, enter the Colorado Account Number

2. Name of Event

3. City in which the event is being held (for multiple events, use the city of the 1st event) | County in which the event is being held | ZIP

4. Indicate Type of Organization. If you are not registering as an Individual, you must have a FEIN number.

☐ Individual/Sole Proprietor ☐ Limited Liability Company (LLC) ☐ Corporation/S Corp ☐ Government

☐ General Partnership ☐ Limited Liability Partnership (LLP) ☐ Association ☐ Joint Venture

☐ Limited Partnership ☐ Limited Liability Limited Partnership (LLLP) ☐ Estate/Trust ☐ Nonprofit (Charitable)

Business Information

1a. Last Name (If registering as SSN or ITIN) | First Name

Check the applicable box and write your SSN or ITIN in box 1b ☐ SSN ☐ ITIN | 1b. SSN or ITIN (Required)

2a. Business Name (If registering as FEIN) | 2b. Trade Name / DBA (If applicable) | 2c. FEIN (Required)

3a. Mailing Address | City | State | ZIP

3b. County | 4. Phone Number | 5. Email

6. List the specific products you sell (Required) or indicate the NAICS code. To look up the code, go to *www.naics.com/search* | NAICS Code

Owners/Partners/Members/Officers

1a. Last Name | First Name

Job Title | 1b. SSN | 1c. Phone Number

1d. Address | City | State | ZIP

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DR 0589 (08/10/26)
COLORADO DEPARTMENT OF REVENUE
Taxpayer Service Center

Colorado Account Number (Dept Use Only)

Owners/Partners/Members/Officers (continued)

2a. Last Name	First Name

Job Title	2b. SSN	2c. Phone Number

2d. Address	City	State	ZIP

Additional Owners/Partners/Members/Officers on a separate paper

License Type and Fees

Indicate the type of license	Event Period From (MM/YY)	Event Period To (MM/YY)	License Fee			
☐ Single Event			**(0120-750)**	**Single Event**	**(999)**	$
☐ Multiple Event			**(0140-750)**	**Multiple Event**	**(999)**	$

Mail and Make the Check Payable to:
Colorado Department of Revenue
PO Box 17087, Denver CO 80217-0087

Amount Owed $

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.

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

Signature of Owner, Partner, Member, or Officer (Required)	Job Title	Date (MM/DD/YYYY)