



John W. Hickenlooper
Mayor

CITY AND COUNTY OF DENVER

DEPARTMENT OF FINANCE

CITY & COUNTY OF DENVER
TAX COLLECTIONS, DEPT 405.
201 WEST COLFAX AVE.
DENVER, COLORADO 80202
FAX: (720) 913-9470

SUBJECT: Special Events - Sales Tax Licensing

Dear Exhibitor:

Denver, as a "Home Rule City," collects and administers its own taxes. Denver's tax rate is 3.62% for non-food items and 4% for food and beverages sold at retail. Additionally, the State of Colorado imposes 4.1% tax.

All participants attending an event in Denver are required to either have a current Denver Sales Tax License or pre-register for each event with the enclosed Application/Registration form PRIOR to attending the Special Event.

If you DO NOT have a current Denver Sales Tax License and will be making retail sales at the event, please remit the required \$5.00 Special Event License fee and complete the Denver Sales Tax Application/Registration form PRIOR to the event so that you are in compliance with the pre-registration process.

If you do have a current Denver Sales Tax License, no additional license fee is required. However, you must complete the attached Denver Sales Tax/Registration form indicating your license number in Section 8. **This must be completed prior to the Special Event.**

If you will not be making retail sales, please indicate "No Sales" in Section 9 of the Application/Registration form and **remit prior to attending the Special Event.**

Also, any vendor making sales of Food Items for Home Consumption is not required to collect Denver Sales Tax, but is required to complete the Application/Registration prior to the show, and indicate in Section 9 "Food Items for Home Consumption."

If you have any questions regarding taxability or procedures, please do not hesitate to contact me at (720) 913-9406

Sincerely,

Valerie Lucero
Tax Collections
City and County of Denver
Treasury Department
Phone # 720-913-9406
Fax # 720-913-9470

DENVER SALES TAX APPLICATION / REGISTRATION

City and County of Denver
Tax Collections, Dept. 405
Department of Finance
(720) 913-9446

Mailing Address:
201 W Colfax Avenue
MC 405 Dept 1009
Denver, CO 80202

FOR OFFICE USE ONLY

<u>Account Number</u>	<u>Show End Date</u> 1/22/2012	<u>Tax Revenue Agent</u> 72	<u>License Fee</u> \$5.00

PLEASE PROVIDE THE FOLLOWING

Trade Name/ Vendor Name		
Address		
City	State	Zip

1. NAME OF EVENT ATTENDING: 2012 National Western Stock Show
2. LOCATION OF EVENT: Denver Western Stock Show Complex
3. DATE(S) OF EVENT: January 7-22, 2012
4. HOME ADDRESS: (If different from mailing)

5. OWNER'S NAME: _____

6. TELEPHONE NUMBER-HOME _____

BUSINESS _____

7. ESTIMATE OF TAXABLE SALES AT THIS EVENT: _____

8. DO YOU NOW OR HAVE YOU EVER HAD AN ACTIVE DENVER RETAIL SALES TAX ACCOUNT? _____
Account Number: _____

9. NATURE OF BUSINESS: (Specify type of product sold or type of services rendered –be specific as to what you do.
If no retail sales, please indicate.)

GENERAL INFORMATION:

A tax license assigns you the right and the obligation to collect taxes for the City of Denver. Taxes collected for the City of Denver are monies held in trust by you. It is your responsibility to adequately account for and remit these funds.

A **TAX RETURN** is required to be filed after the event. Due dates will be provided. If not remitted by the due date, there is a penalty of 15% of the tax amount, or \$25.00, whichever is greater, plus interest of 1% per month.

A **TAX LICENSE IS NOT** a license to do business.

SALES TAX:

A **SALES TAX LICENSE** is required if you are making retail sales. The license authorizes collection of sales tax along with any use tax owed. The license fee is \$5.00 per special event.

I hereby certify under perjury, that the statements made herein are to the best of my knowledge true, correct and complete.

Signature of Applicant _____

Title _____ Date _____

TREASURY DIVISION
Tax Collections Unit
(720) 913-9446
(720) 913-9470 FAX

CITY AND COUNTY OF DENVER
SPECIAL EVENTS SALES TAX RETURN
2012 National Western Stock Show

TRADE NAME OF BUSINESS: _____
OWNER NAME(S): _____
ADDRESS: _____
TELEPHONE NUMBER: BUSINESS (____) _____ HOME(____) _____
CITY AND COUNTY OF DENVER SALES TAX ACCOUNT NUMBER: _____
SHOW ENDING DATE: 1/22/2012

1. **TOTAL RETAIL SALES** \$ _____
 List total retail sales for event.

2. **X 3.62% (TOTAL RETAIL SALES X .0362)** _____

3. *** X 4.0% (TAXABLE FOOD AND BEVERAGE)** _____
 ONLY use this line if you sold prepared food or beverages. (TOTAL RETAIL SALES X .04)

4. **LATE FILING PENALTY** _____
 If your return is filed **AFTER** the due date: Add 15% (X .15) of Line 2 and/or Line 3
 OR \$25.00, WHICHEVER IS GREATER

5. **1% INTEREST PER MONTH** _____
 If your return is filed **AFTER** the due date,
 enter 1% (X .01) of Line 2 and/or Line 3 for every month past due.

6. **** LICENSE FEE** _____
 ****INCLUDE \$5.00 LICENSE FEE IF YOU DID NOT PREVIOUSLY REMIT.**

7. **TOTAL DUE** _____
 Add Line 2 and/or Line 3.
 Add Lines 4 & 5, if your return was filed **AFTER** the due date. Add Line 6 if applicable.
 Enter total on Line 7. This is the amount to remit.

***** DUE DATE: February 20, 2012 *****

OWNER SIGNATURE: _____ **DATE** _____

* NOTE: **DO NOT** INCLUDE TAXES COLLECTED ON BEHALF OF THE STATE OF COLORADO
** NOTE: THERE IS A **\$5.00 SPECIAL EVENT LICENSE FEE REQUIRED** FOR THE CITY AND COUNTY OF DENVER.

PLEASE MAKE CHECK PAYABLE TO "MANAGER OF FINANCE"
MAIL COMPLETED RETURN TO: CITY & COUNTY OF DENVER
ATTN: Valerie Lucero
201 W COLFAX AVE DEPT. 405 Dept 1009
DENVER, COLORADO 80202

IF YOU HAVE ANY QUESTIONS OR NEED ASSISTANCE, PLEASE CALL **(720) 913-9446**
Toll Free Number 1-888-882-8488