ROCKY MOUNTAIN SNOWMOBILE EXPO

October 12 – 13, 2019

National Western Complex

Denver, CO

EXHIBITOR KIT

ROCKY MOUNTAIN SNOWMOBILE EXPO

EXHIBITOR CHECKLIST

- ❑ **Immediate** Room reservations at area hotels
- ❑ **August 1** Balance due for exhibit space
- ❑ **September 24** Exhibit Booth form due (page 3)
- ❑ **September 24** Additional Wristbands form due
- ❑ **September 27** Exhibitor Special Orders must be placed with Brede (i.e. skirting on tables) to get discount price.
- ❑ **September 27** Acquire Sales Tax License
- ❑ **September 27** Return all forms (electrical, Internet, etc.) to appropriate vendor

NOTE: Electric/Internet/Phone order forms are included in this kit. All forms for ordering Brede decorator services are located on the Show website at:

www.cosnowmobileexpo.com

- ❑ **October 10-11** All freight being shipped directly to the show **must** arrive on these dates only
- ❑ **October 11** Move-in for the show begins
- ❑ **October 12** Show opens at 9 a.m.

If you have any questions please call Susan Clement at 763-383-4454 or sclement@snowgoer.com.

FREQUENTLY ASKED QUESTIONS

1) What does my standard exhibit space include:

   a. 8' blue & white back drapes and 36' side drapes
   b. One sign with company name (for ID purposes only), for booths with pipe and drape
   c. One unskirted table – *must be requested*
   d. Two side chairs – *must be requested*

   NOTE: Expo Halls are NOT carpeted

Important: To ensure the table and chairs are placed in your booth, exhibitors MUST fill out this sheet and scan and email to Susan Clement, Show Director, at sclement@snowgoer.com or fax to 763-383-4499 by September 24, 2019.

2) What if I want my table skirted/draped?
   a. All special orders MUST be ordered through Brede, the official show contractor. Please see show website for Brede order information or contact Brede directly at 303-399-8600 or via email at cscolorado@brede.com

3) What about Internet access and electric?
   a. See pages 10-11 for information regarding ordering WiFi on your wireless device onsite and ordering hard lines through the National Western Complex – the order form is in this kit.
   b. Electric MUST be ordered using the form on page 9 and sent to Susan Clement at sclement@snowgoer.com by 10/3/19. New procedure in 2019!

Exhibitor Name:_____

Booth Number:_____

Primary Contact:_____

Telephone Number:_____

GENERAL INFORMATION

Show Dates: October 12 - 13, 2019

Show Location: National Western Complex
4655 Humboldt St.
Denver, CO 80216
www.nationalwesterncomplex.com
Hall of Education ceiling height – 10' 6"
Expo Hall ceiling height – 13' 6"

Show Times: Saturday 9 a.m. – 7 p.m.
Sunday 9 a.m. – 2 p.m.

Denver Sales Tax Rate: **8.31%**

Move-In: Booth set-up time is from 8 a.m. to 7 p.m. on Friday, October 11. CARS *CANNOT* BE PARKED INSIDE THE NATIONAL WESTERN COMPLEX WHEN THE SHOW IS OPEN TO THE PUBLIC. Therefore, cars will not be permitted to enter the National Western Complex on Saturday.

Move-Out: Booth teardown is not to start until close of the show at 2 p.m. on Sunday, October 13. Move-out must be completed by 8 p.m. on Sunday, October 13.

Hotel Reservations: See area hotels on page 6 of this kit.

Forms: **Electric/Internet/Phone order forms are included in this kit. All forms for Brede decorator services are located on the Show website at:**
www.cosnowmobileexpo.com

Security: Security will be in force during move-in and show hours.

Promoter: *Snow Goer* magazine
10405 6th Avenue N., Suite 210, Plymouth, MN 55441
Telephone: 763-383-4454, Fax: 763-383-4499

EXHIBITOR HOTLINE: Susan Clement, Show Director – 763-383-4454

SHOW CREDENTIALS

1) Each 10 x 10 exhibitor will be provided 6 wristbands
2) For each additional 10 x 10 space (i.e. 10x20, 10x30, etc.), exhibitors will receive the following allotment:

200-400 sq. ft.: 8 wristbands	801-1000 sq. ft.: 14 wristbands
401-600 sq. ft.: 10 wristbands	1001+ sq. ft.: 16 wristbands
601-800 sq. ft: 12 wristbands	

Note: The maximum wristbands an exhibitor will receive is 16. If you need more wristbands than your allotment, you may buy additional wristbands for $10 each or purchase a $5 one-day discount ticket. Wristbands are good for all days of the show.

3) Wristbands and one-day discount tickets will be available for pick-up/purchase at the Show Office during move-in and show hours. Signature is required on your company form at the time of pick-up. Wristbands must be worn each day of the show.
4) If an exhibitor plans to leave the show during the day, they must have their hand stamped at the door.
5) If an exhibitor comes to the show without their wristband, they can either purchase another wristband or buy a one-day discount ticket to the show.

To purchase additional wristbands/discount tickets please fill out the form below:

Company Name:_____

Contact Name:_____

Number of additional wristbands:_____ @ $10 each Total:_____

Number of one-day discount tickets:_____ @ $5 each Total:_____

****Credit Card Payment Options****

__Visa __MasterCard __American Express

Credit Card #:_____ Exp Date:_____

Name on Card:_____(Print) Signature: _____

Card Billing Address:_____

PLEASE NOTE: Wristbands are to be used only by personnel working the exhibit. Misuse will jeopardize participation in future shows. Please scan and email this form to Susan Clement, Show Director, at sclement@snowgoer.com or fax to 763-383-4499 no later than **September 24, 2019**.

HOTEL/ EXHIBITOR (Vendor) PARKING INFORMATION

Headquarters Hotel

Embassy Suites Hotel Denver Aurora
4444 North Havana Street
Denver, CO 80239
Phone: 303-375-0400
Reservation Deadline: Friday, September 21, 2018
Group Code: EPG
Hotel Link:
https://embassysuites.hilton.com/en/es/groups/personalized/D/DENARES-EPG-20181004/index.jhtml?WT.mc_id=POG

Please specify that you are with the ***Rocky Mountain Snowmobile Expo/CSA*** to receive the special show rate:
Rate is $133 for King Suite and $143 for Double Suite. Includes complimentary cooked-to-order breakfast and complimentary appetizers and beverages at the nightly Evening Reception.

For more hotel information visit **www.denver.org**

Exhibitor Parking

Park as directed at the National Western Complex for free parking.

SHOW REGULATIONS

Booth Size: Standard booths are 10' x 10' unless otherwise noted. All booths are draped with an 8' high back drape and 3' high side drapes. Booths must not have sides that exceed 4' in height at the front half and must not exceed 8' in height in the back. No booths will be allowed to block neighboring booths. If you have special needs or sizes, please address with show management in advance.

Booth Materials: All booth decorations must be fireproofed to comply with fire regulations. Banners cannot be hung from Expo Hall conduit pipes. Propane tanks are NOT permitted in the Expo Hall. Gasoline tanks must be empty and a locking fuel cap must be installed or the tanks must have their filler caps secured with duct tape. Storage is not allowed in booth space or show floor. If you need additional storage, please see show manager. No decals ("stickers") are allowed on walls or tables. The City of Denver takes fire safety VERY SERIOUSLY.

Booth Staffing: Booths must be open and staffed at all times during show hours. Only staff members with the proper show credentials are to work booths. This is for your security! Exhibitors may enter the show floor one hour prior to show opening. Do not try to enter the show floor at any other time during the weekend when the show is not in progress. This rule is for the security of your display and equipment.

Use of Space: Distribution of advertising or promotional material will be restricted to the exhibitor's booth. No part of the booth or product may extend into the aisle. No exhibitor shall assign or sublet any portion of his/her space to another exhibitor. No business or individual not assigned space will be permitted to distribute materials or solicit business during show hours. Show management reserves the right to decline, limit or prohibit an exhibit or part of an exhibit, which, in its judgment, is out of keeping with the character of the show.

SHOW REGULATIONS

Liability: Exhibitor must carry general liability coverage as outlined on the show contract. Exhibitor assumes all responsibility for damages to exhibit area caused by their oversight or negligence. The exhibitor agrees to keep and hold harmless *Snow Goer* magazine (EPG Media LLC), the National Western Complex, Brede Exposition Services, their management, agents and employees from any and all claims, liabilities and losses for injury to persons or damage to property arising in connection with the exhibitor's use of the exhibit space. Neither *Snow Goer* magazine nor the service contractor (Brede Exposition Services) nor the National Western Complex nor any staff member of the above will be responsible for the safety of the exhibits from theft, damages by fire, water, vandalism or other causes. However, all reasonable precautions will be taken by show management to protect the exhibits from such losses.

Security: Security will be onsite during the duration of the show. Exhibitors will be allowed in the hall one hour before the opening of the show with an exhibitor wristband. If an exhibitor needs to be on the show floor prior to or after published times, please see show management.

Labor: Exhibitors will be allowed to assemble and dismantle their booths on their own (no union regulations or charges are in effect at the National Western Complex). If an exhibitor needs assistance, the hire of labor is available through Brede Exposition Services.

Sound Level: Any devices that produce sound must be operated at a level that does not disturb other exhibitors. Show management reserves the right to determine acceptable sound levels. If you have any special sound needs, check with show management in advance.

Cancellation: In the event of a cancellation of exhibit space by the exhibitor, exhibition management shall retain as a cancellation fee, all amounts paid by the exhibitor (and those fees due from the exhibitor) to the time of cancellation. All cancellations must be in writing. In the event the exhibitor has no representation on the show floor by the stated opening time of the show, exhibition management reserves the right to re-sell the exhibit space or to move another exhibitor into that space.

ROCKY MOUNTAIN SNOWMOBILE EXPO

Electrical Service Order:

Company Name: _____
Authorized By: _____
Booth Number: _____ Booth Size: _____
On-Site Contact: _____ Cell Number: _____
Credit Card Options: Visa, Master Card, American Express (please circle)
Credit Card #: _____ Expiration Date: _____
Security Code: _____

120-Volt	Advance Price – by 10/1/19 All orders received and paid	Show Floor Price	Total:
Up to 10amps	_____$78.00	_____$98.00	_____
11-20amps	_____$98.00	_____$119.00	_____
208 Volt Single Phase			
20amps	_____$114.00	_____$135.00	_____
50amps	_____$107.00	_____$228.00	_____

THIS FORM, YOUR TOTAL AMOUNT DUE AND PAYMENT MUST BE RECEIVED BY TUESDAY, 10/1/19, TO RECEIVE THE ADVANCE PRICE.

Any exhibitor who plugs into the building receptacles shall be charged accordingly. All displays and equipment must conform to National Electric Code and the local building department codes. Proper grounding of equipment is necessary, therefore only 3 wire grounding extension cords will be allowed. Our electrician will deliver power to the booth. You are responsible for furnishing all necessary electrical cords to distribute power to desired location within the booth. Any work done other than above will be charged at $90.00 per man hour payable at time of service.

Send completed order with payment info to Susan Clement by 10/1/19 at sclement@snowgoer.com. All orders must be pre-paid.

Wireless Access

Vendors and Patrons may now order and pay for WIFI Services directly from their device in the Main Expo Building, Expo Barn, and the Stadium Arena. Follow the steps below to complete your order.

1. **Open your wireless connection locator on your device and select "NW Complex WIFI" and click on it.**
2. **Open your web browser and go to any web site. Our page will appear, click on "Get Connected" button which will take you to the subscription page. You may then choose the type of service you want to subscribe to. If you desire more than one day please select the number of days on the drop down menu. Multi device options are also available.**
3. **Follow the directions on each page to complete the order and then submit your payment.**
4. **Your browser page will show No Internet Connection when it is complete.**
5. **Close and then reopen your browser to any web site and the system turns your service on for the specified time frame that you have selected.**

For those loading the service onto tablets or cell phones, you will be able to travel throughout the above listed coverage areas without losing your service or having to re-login.

Should you have any issues or questions, please contact Steve Polson at 303-299-5510 for assistance.

NATIONAL WESTERN Complex

4655 Humboldt Street, Denver, CO 80216-2818

IT SERVICES ORDER FORM

Show Name: Click here to enter text. Show Dates: Click here to enter a date.

Business Name: Click here to enter text.

Contact Name: Click here to enter text.

Mailing Address: Click here to enter text.

City: Click here to enter text. State: Click here to enter text. Zip: Click here to enter text.

Phone: Click here to enter text. Cell: Click here to enter text. Fax: Click here to enter text.

Building: Click here to enter text. Booth #: Click here to enter text.

Date Service Connected: Click here to enter text. Disconnected: Click here to enter text.

Please check the services requested:

*** New automated Wireless Internet Service is now available! Users can now log on and pay for the service they desire by choosing the "NW Complex Wifi" with their device and then following the instructions on their screen. More information is available at show check in.**

☐ $150 Phone line for incoming/outgoing service with assigned phone number

☐ $100 Phone line for outgoing service only (i.e., credit card machine)

☐ $150 Internet DSL line (per line, per show)

☐ $100 Modem Deposit
(there is a $300 replacement cost for damaged or unreturned modems)

Total Due: Click here to enter text.

Paid By: ☐ Invoice ☐ Cash ☐ Check

Please return this form via email (spolson@nationalwestern.com) or fax (303-292-1708) to Steve Polson at least 2 weeks prior to your event. For any questions or concerns please call 303-299-5510.

RETAIL SELLING/CERTIFICATE OF COMPLIANCE

Retail selling is allowed and is a major benefit to exhibitors at the Rocky Mountain Snowmobile Expo. If you are selling retail products from your exhibit, you must acquire a Colorado Special Event Sales Tax License and file a Special Event Retail Sales Tax Return after the event. See the Colorado Sales Tax Information flyer on the next page.

The appropriate forms will also be available at the Rocky Mountain Snowmobile Expo.

Please call 303-238-7378 or visit www.taxcolorado.com to download the application

CERTIFICATE OF INSURANCE

Each exhibitor must carry insurance for the duration of the event (see attached form)

*****All forms must be on display at exhibitor's booth throughout the show*****

Colorado Sales Tax Information

Rocky Mountain Snowmobile Expo

October 12-13, 2019

You are required to obtain a Special Event Sales Tax license prior to the event using Sales Tax Special Event Application form DR 0589. The Single Event License ($8.00 fee) is valid for this event only. The Multiple Event License ($4.00 fee) is valid for any Special Event in the State of Colorado from July 1, 2019 until the end of 2019. *All applications must be mailed or brought in to our office and must include a photo identification of the owner or the* ***application will be sent back****. If an application is brought in by someone other than the owner that person must have a Power of Attorney.* After the event you are required to file and remit sales tax by either filing online or submitting a Special Event Retail Sales Tax return (DR 0098).

If you need a Special Event Sales Tax license, you may locate the forms using the instructions below. These will be mailed or brought into the office – online completion is not available:

Go to **www.colorado.gov/tax**
Click box for **Instructions and Forms**
Click on **Sales Tax**
Locate **Special Event Application DR 0589**
Click on the form number (**DR 0589**) to obtain the PDF version of the form (Allow 4-6 weeks)
Repeat the process to obtain the **Special Event Sales Tax Return DR 0098**

How To Use the Online Filing System

The Colorado Department of Revenue has provided a special event sales tax form for this Show on our Web site. It will allow you to file and pay your special event sales tax return online, but it will not be accessible until after the show date:

Go to **www.colorado.gov/tax**
Click on **Revenue Online**
Under the **Quick Links** section Click on **File a Return**
Click **Special Event Sales Tax**
Read this page then Click **Next**
Click on **Event Name**, or if your event is not listed click on **click here**
Follow on screen instructions

Tax Rates For This Event

You need to collect and remit **4.000%** to the **Colorado Department of Revenue**. City tax should be reported to the Home Rule City of **Denver**. Contact them at **720-913-9400**.
If you use the Department of Revenue paper forms, this is the breakdown of the taxes you need to report to the Department of Revenue: The **due date to file your tax return is Nov. 20, 2019**

LOCATION / JURISDICTION CODE – 01-0006

STATE	RTD/CD	SPECIAL DISTRICT	COUNTY/MTS	CITY/LID
COLORADO	RTD	N/A	N/A	N/A
2.90%	1.10%	N/A	N/A	N/A

Vendors who do not file their taxes for this event will be subject to enforcement action. The **organizers** of this event are required by law to supply the State with a list of all vendors who attend this event. Be sure to file and pay your sales tax. Tax Compliance Agents from the Department of Revenue may be at this event to insure compliance and answer questions.

After the show you must file the return for this event using the online method or Special Event Sales Tax Return paper form **DR 0098**. Do **not** report the gross sales from this event on your standard sales tax filings even if your business has an active permanent sales tax account with the State of Colorado.
If you have questions after reading this call 303-866-5643. **(REV5/18)**

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.

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

(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.* 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.

Revenue ONLINE

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

Account Number

Purpose

1. Do you have a sales tax account in Colorado? ☐ **Yes** ☐ **No** — If YES, Account Number

2. Event Location (City in which your event is being held) | County in which your event is being held | ZIP

3. Indicate Type of Organization

☐ Individual ☐ Limited Liability Company (LLC) ☐ Limited Liability Limited Partnership (LLLP ☐ Government
☐ General Partnership ☐ Limited Liability Partnership (LLP) ☐ Association ☐ Joint Venture
☐ Limited Partnership ☐ Corporation/'S' Corp. ☐ Estate/Trust ☐ Non-profit

Business Information

1. Taxpayer Last Name (owner, partners or other business organization) | First Name | Middle Initial

2. Trade Name/Doing Business As (if applicable)

3a. City in which your business is located | State | ZIP

3b. County in which your business is located | Telephone

4. Mailing Address (residence address, include unit number) | City | State | ZIP

County | FEIN | SSN

5. List specific products you provide (Explain in Detail).

Ownership (If there are other partners, list on separate sheet using the same format)

(1) Last Name or Business Name **1a.**	First Name	Middle Initial	SSN	
Address (residence or P.O. box) **1b.**	City	State	ZIP	Telephone
(2) Last Name or Business Name **2a.**	First Name	Middle Initial	SSN	
Address (residence or P.O. box) **2b.**	City	State	ZIP	Telephone

Sales

Make checks payable to: Colorado Department of Revenue, PO Box 17087, Denver, CO 80217-0087	Mark The Box That Applies To You	Period of Event From (MM/YY)	To (MM/YY)	Fees (No Cash)	
	☐ Single event			Single Event License **0120-750** **(999)**	$
	☐ Multiple event			Multiple Event License **0140-750** **(999)**	$

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

Amount Owed
$ .00

DO NOT SEND

DR 0098 (08/16/17)
COLORADO DEPARTMENT OF REVENUE
Denver, CO 80261-0013
Colorado.gov/Tax

Special Event Sales Tax Return

General Information

Special Event License Requirement

A special event license must be applied for prior to an event. If you do not have a license, submit the Vendor Special Event License Application for Single or Multiple Events, DR 0589, available at *Colorado.gov/Tax*.

Who Must File

Vendors or organizers must file a return to remit the sales tax they collected at a special event. A special event means a retail sales event at a location where there are three or more vendors. If a farmer or retailer at a farmers' market sells prepared (ready-to-eat) food or other tangible property, that business should have a Colorado sales tax license. To apply for a standard sales tax license, complete the Colorado Sales Tax Withholding Account Application, CR 0100AP.

When To File

Returns are due by the 20th of the month following the date the event began. For example, if the event runs from June 30 to July 2, the return and tax are due July 20. Note: If this return and remittance is postmarked after the due date, a penalty of 10% plus 0.5% per month (not to exceed 18%) is due.

Colorado Account Number

Enter your eight-digit account number and four-digit site/location number. For example: XXXXXXXX-XXXX. Each special event return must have a site/location number entered on the return in order to be processed. This helps the Department identify and properly allocate local jurisdiction taxes that are paid with the return.

If you have applied for your license, but do not have your account number, contact the Customer Contact Center at 303-238-7378 for assistance.

Event Period

Enter the dates from the beginning of the event to the end of the event as MM/YY-MM/YY.

Location Jurisdiction Code

Enter the six-digit location jurisdiction code for your site/location. The code can be found on your Special Event License under 'Liability Information' or in the Location/Jurisdiction Codes for Sales Tax Filing, DR 0800.

County of Event

Enter the county location of the event.

Service Fee (Discount)

A "discount" is given to vendors who timely file and pay their sales taxes. If your return and payment are postmarked and received timely, you can subtract the applicable service fee from your sales tax due on line 10 of the return. Note: not all jurisdictions allow a service fee. Refer to the DR 1002 for more information.

Filing an Amended Return?

If you are filing an amended return, mark the amended return box. A separate amended return must be filed for each event. The amended return must show all lines as corrected, not merely the difference(s). The amended return replaces the original in its entirety.

Recommended Forms and Resources

Resources available on the Colorado Taxation web site *Colorado.gov/Tax*

- Sales and Use Tax General Information and Reference Guide, DR 0099
- FYI Sales 4: Taxable and Tax-Exempt Sales of Food and Related Items
- FYI Sales 9: Sales Tax Licenses and Filing Requirements
- FYI Sales 55: Sales Tax Requirements for Flea Market and Swap Meet Operators
- Colorado Department of Revenue Electronic Funds Transferred (EFT) Program For Tax Payments, DR 5782
- Authorization for Electronic Funds Transfer (EFT) For Tax Payments, DR 5785
- Sales Tax Web pages
- The Colorado Business Resource Book, *coloradoSBDC.org*

REVENUE ONLINE FILING INFORMATION

You can File Your Return Online!

To save time and to reduce filing errors, file your special event sales tax return using Revenue Online. Go to *Colorado.gov/RevenueOnline* and follow these steps:

1. Under Quick Links, click on File a Return.
2. Click on Special Event Sales Tax.
3. Read the information on the page, and then click Next.
4. A list of events will be sorted by location. Click on the Event Name for your event. If your event is not listed, there is an option to complete a blank form online by clicking on the 'Click here if the event you attended is not available' link.
5. Follow the prompts and file your return.

Note: The forms are custom-made for each special event, including appropriate state-collected tax rates. Please make sure that you select the correct event. Online forms are not available for every special event.

If you cannot file through Revenue Online, complete this return in its entirety and mail with payment to:

Colorado Department of Revenue
Denver, CO 80261-0013

170098 19999

DR 0098 (08/16/17)
COLORADO DEPARTMENT OF REVENUE
Denver, CO 80261-0013
Colorado.gov/Tax

Special Event Sales Tax Return

Mark if Amended Return ● ☐	**0022-101**	SSN	FEIN

Last Name or Business Name	First Name	Phone Number

Colorado Account Number (XXXXXXXX-XXXX)	Event Period (MM//YY-MM//YY)	Location Juris Code (Refer to form DR 0800)	Due Date (MM/DD/YY)

Name of Event	County of Event

Event Location Address	City	State	Zip

1. Gross Sales ●	(1-4)	00
2. Sales to other licensed dealers ●	(2-4)	00
3. Subtract line 2 from line 1		00

☐ **RTD** ☐ **CD** ☐ **RTA** ☐ **MHA** ☐ **PSI** ☐ **HSD** ☐ **MDT**

	State	RTD/CD	Special District	County/MTS	City/LID
4. Net Sales: Enter Amount from line 3 in ALL applicable columns	00	00	00	00	00
5. Exemptions	00	00	00	00	00
6. Net taxable sales (subtract line 5 from line 4) ●	(4-1) 00	(4-2) 00	(4-3) 00	(4-4) 00	(4-5) 00
7. Tax rate					
8. Amount of sales tax (line 7 multiplied by line 6)	00	00	00	00	00
9. Service fee rate	00	00	00	00	00
10. Service fee (discount) (line 9 multiplied by line 8) ●	(8-1) 00	(8-2) 00	(8-3) 00	(8-4) 00	(8-5) 00
11. Sales tax due (subtract line 10 from line 8) ●	(11-1) 00	(11-2) 00	(11-3) 00	(11-4) 00	(11-5) 00
12. Penalty ●	(12-1) 00	(12-2) 00	(12-3) 00	(12-4) 00	(12-5) 00
13. Interest ●	(13-1) 00	(13-2) 00	(13-3) 00	(13-4) 00	(13-5) 00
14. Total each tax (add lines 11, 12 & 13)	00	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.

15. Total Amount Owed **(355)** $

Signature (Signed under penalty or perjury in the second degree.)	Date (MM/DD/YY)

Special event licenses

Anyone making retail sales at one or more special sales events must obtain a special event license, unless the event organizer has obtained a license to collect tax on behalf of sellers participating in the event. A special sales event is an event where retail sales are made by more than three sellers at a location other than their normal business location(s) and that occurs no more than three times in any calendar year. **It is unlawful for any person to engage in the business of selling at retail without first having obtained a license.** 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.

Special event license requirements apply to sellers participating in the event regardless of whether such sellers have been issued a standard retail sales tax license for their regular business location. Special event licenses apply only to retail sales made at the special sales event by the seller to whom the license is issued. The license does not apply to sales made at the seller's regular business location or at any other location.

Event organizers

Special event organizers bear various responsibilities in relation to the special event. The organizer must inform each seller participating in the event of the various taxes and tax rates that apply to retail sales made at the event. Additionally, the organizer must provide a list of the sellers participating in the event to the Department. The list must include the names, addresses, and special sales event license number, if any, of each seller participating in the event. The organizer must submit such list to the Department within ten days of the last day of the event. A special event organizer may elect to obtain a special event license in order to file and remit taxes on behalf of some or all of the sellers participating in the event. The license will only apply to the event for which it is issued and cannot be used for any other event. Any seller participating in the event must collect the applicable state and state-administered local sales taxes due, but may elect to remit such taxes to the event organizer if the organizer has obtained a special event license. A seller participating in the event may make this election even if the seller has obtained a special event license of their own. Part 5: Sales Tax Licensing 14 Special event filing Any seller participating in a special event must file a return and remit payment of sales taxes for the event, unless the seller has remitted the taxes to the event organizer who has obtained a license as described above. If the event organizer has obtained a license, the organizer must file a return and remit payment for all sellers that have elected to remit taxes to the organizer.

The seller’s or organizer’s return and payment must be filed and remitted by the 20th day of the month following the month in which the special event began. If the 20th falls on a Saturday, Sunday, or legal holiday, the return and tax remittance is due the next business day. A licensed organizer must maintain records regarding all taxes remitted to the organizer. The records must include, for each participating seller that has remitted taxes to the organizer: ¬ the seller’s name and address; ¬ the amount of gross retail sales made by the seller at the event; and ¬ the amount of sales tax collected by the seller at the event. Any retailer who makes sales as a participant in a special event and also maintains a regular business location cannot simply include their special event sales in their sales tax return for their regular business location. The retailer must either file a separate return for their sales at the special event or remit the tax for such sales to the event organizer, as described above

39-26-103. Licenses

(1)
(a) Except as otherwise provided in sub-subparagraph (A) of subparagraph (IV) of paragraph (b.5) of subsection (9) of this section, **it is unlawful for any person to engage in the business of selling at retail without first having obtained a license** therefor, which license shall be granted and issued by the executive director of the department of revenue and shall be in force and effect until December 31 of the year following the year in which it is issued, unless sooner revoked. Such license shall be granted or renewed only upon application stating the name and address of the person desiring such a license, the name of such business and the location, including the street number of such business, and such other facts as the executive director may require.
(b) It is the duty of each such licensee on or before January 1 of the second year following the year in which his license is issued or renewed to obtain a renewal thereof if the licensee remains in retail business or liable to account for the tax provided in this part 1. Unless evidence is submitted to the contrary, any account for which a license has been issued which shows no retail sales activity for any period of twelve consecutive months shall not be renewed. Such inactivity shall be considered prima facie evidence that the licensee is not in the business of selling at retail.
(c) For each license issued, a fee of sixteen dollars shall be paid, which fee shall accompany the application together with an additional fifty-dollar deposit; except that the additional deposit may not be required of a remote seller. A further fee of sixteen dollars shall be paid for each two-year period or fraction thereof for which said license is renewed. Payment of a fee for such a license issued after June 30 shall be prorated in increments of six months. The fifty-dollar deposit shall be allowed as a credit against the Colorado sales tax to be remitted. Except for licenses issued pursuant to paragraph (b) of subsection (9) of this section, all licenses issued pursuant to this section shall be renewed on a biennial basis, effective January 1, 1986.

CRS 39-26-103- **(9)**

(a) A person operating as a charitable organization, as defined in section 39-26-102 (2.5), may apply to the department of revenue for a license to engage in the business of selling at retail. The application shall state the name and address of the person applying for such license, the name and location of the person's organization, including the street number of such organization, and such other information as the executive director of the department of revenue may require.
(b) A person conducting a singular sales **event** may apply to the department of revenue for a license to engage in the business of selling at retail for a temporary period of time. The application shall state the name and address of the person applying for such license, the name and location of the person's organization, including the street number of such organization, and such other information as the executive director of the department of revenue may require.
(b.5)
(I) A person engaged in retail sales at more than one **special** sales **event** in any two-year period may apply to the department of revenue for a license to engage in selling at retail at such **special** sales **event** over a two-year period. Such **special** sales **event**license shall only apply to retail sales made by the person to whom the license is issued at such **special** sales **events** and shall not apply to sales at such person's business location or to any other sales. The application for such license shall state the name and address of the person desiring such a license and such other information as the executive director of the department of revenue may require. Except as otherwise provided in sub-subparagraph (A) of subparagraph (IV) of this paragraph (b.5), a person to whom a **special** sales **event** license has been issued shall file a separate return and payment of sales taxes for each **special** sales **event** at which retail sales are made by such person, which return shall be filed on the twentieth day of the month following the month in which such **special** sales **event** began.
(II) Any person who organizes a **special** sales **event** shall inform each person making any retail sales at such **special** sales **event** of the various taxes and tax rates that apply to retail sales at the **special** sales **event** and shall mail to the department within ten days of the last day of such **special** sales **event** a list of the name, address, and **special** sales **event** license number, if any, of each person making any retail sales at the **special** sales **event**.
(III) For purposes of this paragraph (b.5), "**special** sales **event**" means an **event** where retail sales are made by more than three persons at a location other than their normal business location, which **event** occurs no more than three times in any calendar year.
(IV)
(A) Any person engaged in retail sales at a **special** sales **event** shall obtain a **special** sales **event** license pursuant to the provisions of subparagraph (I) of this paragraph (b.5) unless the person who organizes such **special** sales **event** elects to obtain a **special** sales **event** license pursuant to sub-subparagraph (B) of this subparagraph (IV) and such person who engages in retail sales at such **special** sales **event** elects to remit such sales tax collected to the person who organized such **special** sales **event**. Any person engaged in retail sales at a **special** sales **event** who has obtained a **special** sales **event** license pursuant to the provisions of subparagraph (I) of this paragraph (b.5) may elect to remit sales tax collected at such **special** sales **event** to the person who organized such **special** sales **event** and to whom a **special** sales **event** license has been issued pursuant to sub-subparagraph (B) of this subparagraph (IV).
(B) Any person who organizes a **special** sales **event** may apply to the department of revenue for a license for retail sales made at such **special** sales **event**. Such **special** sales **event** license shall only apply to retail sales made at such **special** sales **event**organized by the person to whom the license is issued and shall not apply to any other **special** sales **events** or sales. The application for such license shall state the name and address of the person

desiring such a license and such other information as the executive director of the department of revenue may require. A person to whom a **special** sales **event** license has been issued pursuant to this sub-subparagraph (B) shall file a separate return and shall make payment of sales tax collected by persons making retail sales at such **special** sales **event** who have elected to remit such sales tax collections to the person licensed pursuant to the provisions of this sub-subparagraph (B). Such return shall be filed on the twentieth day of the month following the month in which such **special** sales **event** began. In addition to the information specified in subparagraph (II) of this paragraph (b.5), any person issued a **special** sales **event** license pursuant to this sub-subparagraph (B) shall maintain, at his place of business, a list showing the name and address of each person making any retail sales at such **special** sales **event**, the amount of gross retail sales made by such person at such **special** sales **event**, and the amount of sales tax collected by such person on such retail sales which are remitted by such licensee.

ACORD™ CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER	CONTACT NAME:	
Insurance Agent	PHONE (A/C, No, Ext):	FAX (A/C, No):
	E-MAIL ADDRESS:	
	INSURER(S) AFFORDING COVERAGE	NAIC #
	INSURER A :	
INSURED	INSURER B :	
	INSURER C :	
	INSURER D :	
	INSURER E :	
	INSURER F :	

COVERAGES **CERTIFICATE NUMBER:** **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
	GENERAL LIABILITY						EACH OCCURRENCE	$1,000,000
	COMMERCIAL GENERAL LIABILITY						DAMAGE TO RENTED PREMISES (Ea occurrence)	$
	CLAIMS-MADE / OCCUR						MED EXP (Any one person)	$
							PERSONAL & ADV INJURY	$1,000,000
							GENERAL AGGREGATE	$2,000,000
	GEN'L AGGREGATE LIMIT APPLIES PER:						PRODUCTS - COMP/OP AGG	$2,000,000
	POLICY / PRO-JECT / LOC							$
	AUTOMOBILE LIABILITY						COMBINED SINGLE LIMIT (Ea accident)	$1,000,000
	ANY AUTO						BODILY INJURY (Per person)	$
	ALL OWNED AUTOS / SCHEDULED AUTOS						BODILY INJURY (Per accident)	$
	HIRED AUTOS / NON-OWNED AUTOS						PROPERTY DAMAGE (Per accident)	$
								$
	UMBRELLA LIAB / OCCUR						EACH OCCURRENCE	$
	EXCESS LIAB / CLAIMS-MADE						AGGREGATE	$
	DED / RETENTION $							$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY Y / N						X WC STATU-TORY LIMITS / OTH-ER	
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? **(Mandatory in NH)** If yes, describe under DESCRIPTION OF OPERATIONS below	N / A					E.L. EACH ACCIDENT	$500,000
							E.L. DISEASE - EA EMPLOYEE	$500,000
							E.L. DISEASE - POLICY LIMIT	$500,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (Attach ACORD 101, Additional Remarks Schedule, if more space is required)

2 of 4

Rocky Mountain Snowmobile Expo
10405 6th Ave. N., Suite 210
Minneapolis, MN 55441

(See Attached Descriptions)

CERTIFICATE HOLDER

1 of 4

EPG Media & Specialty Information
10405 6th Ave. N., Suite 210
Minneapolis, MN 55441

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

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DESCRIPTIONS (Continued from Page 1)

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The Western Stock Show Association
4655 Humboldt St.
Denver, CO 80216

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Brede–Colorado, Inc.
5140 Colorado Blvd.
Denver, CO 80216

All certificate holders and their parent, subsidiaries, affiliates, officers, directors, employees, and agents are additional insured under the General Liability and Auto Liability policies.

Waiver of subrogation applies in favor of all certificate holders in regards to the Workers Compensation and General Liability.