

2026 Yuma County Fair

Vendor Information & Options

We would love YOUR BUSINESS or FAMILY to be involved at the Yuma County Fair! We have several options for vendor spaces ranging from **full-time**, **part-time** or **one-day**. Enclosed please find maps indicating your location, booth size and cost. Please return the enclosed application, payment and copy of your Colorado Special Event License/Sale Tax License by **JULY 17th**. **Please note, a Colorado Special Event License/Sale Tax License is not required for non-profit organizations** Spaces will be allocated on a first-come, first serve basis. Booth spaces may be reserved up to the date of the start of the Fair, if available.

Listed below are the booth types available, rules and regulations. Please study the maps carefully to make sure the size of the booth will meet your needs.

FULL & PART-TIME VENDORS

(located under grandstands and across alley):
July 30th— August 2nd, 2026

- **Full-time** vendor (all four days—Thursday thru Sunday):
 - **Prime location** price includes (1) booth space—covered, cement floor, 15x20' or 15x13' in size, (1) 8' table, (2) chairs, internet & electricity for **\$90.00**.
 - **Sub-prime location** price includes (1) booth space—covered, dirt floor, 14x20' in size, (1) 8' table, (2) chairs **\$80.00**.
 - **Part-time** vendor (two days—**Friday & Saturday**): Price includes (1) booth space (*as available*) 10x12' in size, (1) 8' table, (2) chairs for **\$55.00**. Vendors will need to provide their own tent, if they want one.

OPEN MARKET VENDORS (ONE day only option)

Located in old pig building (entire building) from 11:00 a.m. to 5:00 p.m.
Saturday, August 1st, 2026

- Price of vendor space (10 x 8' booth space; covered, cement floor): **\$35.00**
 - Price includes (1) booth space—10x8', (1) 8' table, (2) chairs; access to internet and power sources, if needed.

FOOD VENDORS

(THERE ARE (4) BOOTHS WITH ACCESS TO 50 AMP/220 VOLT ELECTRICAL ACCESS;
GENERATORS WILL BE USED ELSEWHERE)

- **Full-time** vendor (all four days—Thursday thru Sunday): Price includes 20'x30 space: **\$200.00**

Equipment & Vehicle Vendors

- **Full-time Equipment & Vehicle** vendor (all four days—Thursday thru Sunday): Participation price: **\$150.00**

*Additional tables are available for all vendors for **\$10.00 each**.*

For any questions, concerns and/or suggestions, please contact Candy Gilliland at (970)466-1721 for **Full & Part-time Vendor spaces**; Jackie Seyler at (970)371-3427 for **Open Market Vendor spaces**; Carmen Murray at (970)630-3949 for **Food Vendor spaces**.

See general rules and regulations for additional details.

Rules and Regulations

1. Commercial booths include three types. . . 1) Full-time (**all four days—Thursday thru Sunday**), 2) Part-time (**Friday & Saturday**), and 3) **One**-day (Open Market, Saturday, August 1st).
2. See maps for booth space prices and locations.
3. Booths are priced as follows:
 - a. **Full-time PRIME vendor** (Thurs.-Sun.) - Price **\$90.00**.
 - b. **Full-time Sub-Prime vendor** (Thurs.-Sun.) - Price **\$80.00**.
 - c. **Part-time vendor** (**Fri. & Sat.**) - Price **\$55.00**
 - d. **Open Market vendor** (Sat.) - Price **\$35.00** *See Open Market maps for more details.*
 - e. **Full-time FOOD vendor** (Thurs.-Sun.) - Price **\$200.00**
 - f. **Full-time Equipment & Vehicle Dealers** (Thurs.-Sun.) - Price **\$150.00**.
4. Full-time vendor booths are to be **set-up** and completed on **Wednesday, July 29th by 5:00 p.m.** Booths are to remain intact until **4:00 p.m. Sunday, August 2nd. Exhibitors who leave before release time will not be offered their space back the following year, but will be placed on a waiting list.** Full-time vendors must be removed by Monday night.

Part-time vendor booths are to be **set-up** and completed on **Thursday, July 30th by 5:00 p.m.** Booths are to remain intact until **5:00 p.m. Saturday, August 1st. Exhibitors who leave before release time will not be offered their space back the following year, but will be placed on a waiting list.** All exhibitors must be removed by Sunday night.

Open Market vendors booths are to be **set-up** and completed on **Saturday, August 1st by 10:00 a.m.** Booths are to remain intact until **5:00 p.m. Saturday, August 2nd. Exhibitors who leave before release time will not be offered their space back the following year, but will be placed on a waiting list.** All exhibitors must be removed by Saturday late afternoon.

****All vendors, please leave your space clean and free of trash. There will be NO parking passes.****

5. Booth spaces are for vendor set-up only and cannot be used for parking separate living quarters. (Example: If you rent more than one space and set your vendor booth in one and park a camper, etc., in the other, you will be asked to remove the living quarters and no refund will be made). Electricity is provided for booth spaces ONLY. Electricity is not to be used for separate living quarters. Due to the increased demand for space, this policy will be strictly enforced.
6. Reservations for booths will be accepted only with:
 - a. Complete application form; (b) booth fee paid in advance, (c) copy of Colorado Special Event License/Sales Tax License. Proof of the above listed license must be on file with your application no later than **July 17th** or your application will be returned marked denied with no refund being made to you (see and thoroughly read through the **Colorado Department of Revenue** requirements).
7. In the event you need to cancel your booth reservation, we must receive notification by **July 23rd.** After **July 23rd**, no refunds will be made.
8. No item may be sold or displayed if it is illegal, offensive or contains expletives, graphic, and/or language that either directly or indirectly insinuates or promotes sex-related products, discrimination, and/or drug related activities, including, but not limited to the use of marijuana. The Board of County Commissioners shall have the sole authority, in its absolute discretion, to determine if an item is

unacceptable for sale or display and can institute a removal thereto and/or ban of the vendor for the entirety of the event.

9. The Yuma County Fair Board is not responsible for any damages or losses that may be incurred during the fair.
10. Failure to comply with these rules and regulations can and will result in said vendor being asked to remove their booth, with the understanding that they will not be refunded any and all funds paid to Yuma County Fair.
11. The vendor will be responsible for any and all costs associated with setting up your booth, including, but not limited to, display surfaces and clean-up. Only the space will be provided.
12. Complete the enclosed application as to type of booth you are requesting and items being sold or displayed.
 - a. All correspondences: Fair booth application, copy of appropriate license and payment should be addressed to: Yuma County Fair, Attn: Vendor Organizer, 310 Ash, Suite A, Wray, Colorado 80758, by phoning (970)332-5796, or contacting your vendor organizer. a) Candy Gilliland at (970)466-1721 for **Full & Part-time Vendor spaces**; b) Jackie Seyler at (970)371-3427 for **Open Market Vendor spaces**; c) Carmen Murray at (970)630-3949 for **Food Vendor spaces**.
2. All inquiries regarding sales tax licensing are to be directed to the Colorado Department of Revenue Tax Agent at (303)915-8937 or Colorado Department of Revenue Special Event at (303)866-5693 or (303)981-9153.

For your convenience enclosed are: 1) Sales Tax Special Event Application; 2) Special Event Sales Tax Return; 3) Application For Renewal of Multiple Event Sales Tax License; Again, should you have questions regarding licensing, please direct your call to the numbers listed above for the Colorado Department of Revenue.

HOME-EC BUILDING OPEN

Wednesday.....4 p.m. – 6 p.m.
 Thursday.....4 p.m. – 9 p.m.
 Friday.....10 a.m. – 9 p.m.
 Saturday.....10 a.m. – 9 p.m.
 Sunday.....10 a.m. – 2 p.m.

CROWD ATTENDANCE

Wednesday...(ALL livestock arrives, judging, etc.)...1,500
 Thursday.....(Tractor pull, judging, etc).....3,500
 Friday...(Kid zone, judging, Night Show @8 p.m.)....3,500
 Saturday (Parade, Lvstock Sale, Concert,etc).....4,000
 Sunday.....(Cowboy Church, County Events, etc).....2,000

**Please keep in mind this is a free fair and the above crowd total are estimates. **

Rodeo Schedule

Saturday.....(PRCA Rodeo. Rodeo Slack Immediately Following the Rodeo)..1:00 p.m.—4:00 p.m.
 Sunday...(County Events & PRCA Rodeo).....9:00 a.m.—1:00 p.m.
 Sunday...(PRCA Rodeo).....7:30 p.m. – 10:00 p.m.
 Monday....(Slack).....10:00 a.m.—3:30 p.m.

Adventure Kids Zone Schedule

Friday, July 31st.....1:00 p.m.—9:00 p.m.
 Saturday, August 1st.....1:00 p.m.—9:00 p.m.
 Sunday, August 2nd.....1:00 p.m.—9:00 p.m.

****Please see Fair Schedule on next page for more details. ****

2026 Yuma County Fair Schedule

	Tues, July 21st	Wed, July 29th	Thur, July 30th	Fri, July 31st	Sat, Aug 1st	Sun, Aug 2nd	Mon, Aug 3rd
1pm Fashion Revue Judging	7am All animals can begin move in	7:30-9am Check-In OPEN HomeEc, General & Crops	7-9 am Farm Bureau Breakfast	7:30 am Working Western Show	7 am Cowboy Church		10 am Rodeo Slack, Steer Roping
7pm Fashion Revue Public Show	8am Performance Horse Show	9:30am Pedal Tractor Pull (9am registration)	7-10am Nutrien Tallest Corn Contest Entry Check In	10 am Parade	9am County Events & Queen Barrel Race		
Mon, July 27th	4-6pm OPEN Class HomeEc, Gen & Crops Check-in	9:30am-1 pm Judging OPEN Class HomeEc, General & Crops	8-10am Senior Day	10am-5pm Public/Farmers Market	12pm Stallings Memorial Draft Horse Pull/Show		
9am General & HomeEc Interview Judging	5pm-8pm Weigh in/check in of all animals	10am - Market Sheep Show	9 am Beef Show	12 pm Community BBQ	1-9 pm Adventure Zone		
5 pm Ranch Horse Show		1 pm Poultry Judging	11am-1pm Cattlemen Free Beef Feed	1:00 PRCA Rodeo	3pm Round Robin Contest		
Tues, July 28th		2 pm Dairy Show	11am Tallest Corn Contest Judging	Rodeo Slack Immediately Following the Rodeo	4-5 pm General/Home Ec/Crops Check Out		
8:30 Dog Show		3 pm Rabbit Judging	1pm Bucket Calf Show	1-9 pm Adventure Zone	Livestock Check Out after conclusion of Round Robin Awards		
9:00 Fair Queen Tryouts		3pm Gymkhana	1-9 pm Adventure Zone	4:30 pm 4-H Awards/Queen Crowning	5pm Ministerial Alliance Show		
5 pm Princess Program		5pm Draft Horse Show	3pm Goat Show	5pm Jr Livestock Sale	7:30pm PRCA Rodeo		
6pm Tack can begin moving in		6pm Swine Show	5:30pm Stateline Pullers	8pm-12am Hispanic Concert			
			8:15pm Night Show Concert	9-11 Teen Dance @ Old Threshers			

Color Code:

Arena	Exhibit Bldg	Market Area	Grass	Vendor Area	West of Concessions
Livestock Bldg	Track/Grandstands	Poultry/Rabbit	Concessions	Off-Fairgrounds	Additions/Changes

**2026 Yuma County Fair
Summarized Vendor To-Do List:**

3. Apply with Colorado Department of Revenue for Special Event License—either Single or Multi-Event, if you do not already have a License.
 - a. This application is included in the packet and names “Sales Tax Special Event Application. Include the **completed application, applicable fees** (a Single Special Event License costs \$8.00 per event. Multi-Event fee is \$16.00 if applied for January-June 2026), **and a copy of your government issued photo ID to the Colorado Department of Revenue.** This process can take over a **MONTH**, so allow yourself time. You may also apply in person at one of the service centers. These addresses are located on page 2 of the “Sales Tax Special Event Application.”
4. Submit: (1) 2026 Yuma County Fair Rental Agreement, (2) booth fee paid in advance, and (3) a copy of your Colorado Special Event License/Sales Tax License to your vendor organizer either through mail or contacting your vendor organizer.
 - a. Candy Gilliland at (970)466-1721 for **Full & Part-time Vendor spaces**
 - b. Jackie Seyler at (970)371-3427 for **Open Market Vendor spaces**
 - c. Carmen Murray at (970)630-3949 for **Food Vendor spaces**
5. Then... you are set! We are excited to have you be part of the **2026 Yuma County Fair!**

Full-time & Part-time Vendor Map

Wood Lean-To									
Sub-prime spaces (electricity, cover & dirt floor)									
\$80	\$80	\$80	\$80	\$80	\$80	\$80	\$80	\$80	\$80
13	13	12	12	11	11	10	10	10	10
----Includes 14' fronts x 20' depth ----									

Grandstands									
Prime spaces (electricity, cover & cement floor)									
X bar in front									X bar in front
\$90	\$90	\$90	\$90	\$90	\$90	\$90	\$90	\$90	\$90
9	8	7	6	5	4	3	2	1	1
Ticket booth									

Beer Garden for Friday night Concert

Firelane		
14	16	
\$125	\$125	
Vendor Food Space --20' Fronts x 30' depth--		
\$125	\$125	17
15		

Old Concession Building- Prime spaces (electricity, cover & cement floor)					
18	19	20	21	22	23
\$90'---Includes 15' fronts x 13' depth---\$90					
Home-Ec Building					

Equipment & Vehicle Dealers
Flat participation fee of \$150.00

Firelane/Road

Concession Building

Firelane

Sheffiff Deptment/
Security

Equipment & Vehicle & Part-time Dealers
Equipment & Vehicle Dealers- flat participation fee of \$150.00
Part-time Dealers (Friday-Sunday)- \$55.00

PARKING



YC Fair OPEN MARKET VENDOR MAP - 2026

Men & Women's
Bathrooms

Beef/Sheep/Goat/Pig Building and Show Ring

Walkway
Covered Alley

Old Sheep & Goat Building
(covered & cement floor)

Old Pig Building (covered & cement floor)

#1	#9	#17	#25
#2	#10	#18	#26
#3	#11	#19	#27
#4	#12	#20	#28

Open Market Booth spaces (old Pig Bldg)

#5	#13	#21	#29
#6	#14	#22	#30
#7	#15	#23	#31
#8	#16	#24	#32

ALL booth spaces for the Open Market are 10' wide
x 8' deep

Beer Garden;
Junior Livestock Sale Dinner Location

Key

- Trash can
- Electricity
- Water hydrant



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 (LLLLP), 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.



DR 0589 (07/07/22)
COLORADO DEPARTMENT OF REVENUE
 Taxpayer Service Center
 PO Box 17087
 Denver CO 80217-0087

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, 2020 - Dec. 31, 2021). 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 (2022, 2024, 2026)	\$ 16.00
July to December on even-numbered years (2022, 2024, 2026)	\$ 12.00
January to June on odd-numbered years (2023, 2025, 2027)	\$ 8.00
July to December on odd-numbered years (2023, 2025, 2027)	\$ 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

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.

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.

Denver Metro

1881 Pierce St - Entrance B
 Lakewood CO 80214

Colorado Springs

2447 N Union Blvd
 Colorado Springs CO 80909

Pueblo

827 W 4th St Suite A
 Pueblo CO 81003

Fort Collins

3030 S College Ave
 Fort Collins CO 80525

Grand Junction

222 S 6th St – 2nd Floor
 Grand Junction CO 81501

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).

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.



Special Event Sales Tax Application

1. Do you have a sales tax account in Colorado? <input type="checkbox"/> Yes <input type="checkbox"/> 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.			
<input type="checkbox"/> Individual/Sole Proprietor	<input type="checkbox"/> Limited Liability Company (LLC)	<input type="checkbox"/> Corporation/S Corp	<input type="checkbox"/> Government
<input type="checkbox"/> General Partnership	<input type="checkbox"/> Limited Liability Partnership (LLP)	<input type="checkbox"/> Association	<input type="checkbox"/> Joint Venture
<input type="checkbox"/> Limited Partnership	<input type="checkbox"/> Limited Liability Limited Partnership (LLLP)	<input type="checkbox"/> Estate/Trust	<input type="checkbox"/> 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 <input type="checkbox"/> SSN <input type="checkbox"/> 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



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		License Fee			
	From (MM/YY)	To (MM/YY)				
<input type="checkbox"/> Single Event			(0120-750)	Single Event	(999)	\$
<input type="checkbox"/> 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)	



DO NOT SEND

DR 0098 (09/18/25)
COLORADO DEPARTMENT OF REVENUE
Denver CO 80261-0013
Tax.Colorado.gov

Special Event Sales Tax Return

This form to be used for 2026 Filings and beyond

General Information

Sales tax licensing and collection requirements apply to all taxable sales made at special sales events in Colorado. 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.

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 file returns and remit tax on behalf of sellers participating in 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. Special event sellers and organizers can apply for licenses by filing a Sales Tax Special Event Application (DR 0589).

Anyone making retail sales at a special sales event must collect the applicable state and state-administered sales taxes. The seller must either file a special event sales tax return to remit the tax or, if the event organizer has obtained a license, the seller may remit the tax to the organizer for the organizer to report and remit with a special event sales tax return the organizer files on behalf of special event sellers.

Electronic Filing Information

Special event sellers and organizers can save time and reduce filing errors by filing their special event sales tax returns electronically through Colorado.gov/RevenueOnline.

The online filing system includes a list of special sales events and has been pre-programmed with the location and dates for these events. If the special sales event is not included in the list, the seller or organizer filing the return must manually enter the location and dates for the special sales event. The electronic filing system determines the applicable tax rates based upon the date and location of the special sales event.

Additional Resources

Additional sales tax guidance and filing information can be found online at Tax.Colorado.gov

These resources include:

- Colorado Sales Tax Guide
- Sales tax classes and videos available online at Tax.Colorado.gov/Education
- The Customer Contact Center, which can be contacted at (303) 238-7378.

Payment Information

The Department offers several different payment options.

Electronic Payments

Regardless of whether the return is filed electronically or with a paper return, payment of the tax due can be remitted electronically using one of the following payment methods.



DO NOT SEND

DR 0098 (09/18/25)
COLORADO DEPARTMENT OF REVENUE
Denver CO 80261-0013
Tax.Colorado.gov

- **Direct Debit** – Retailers can remit payment electronically by direct debit online at [Colorado.gov/RevenueOnline](https://colorado.gov/RevenueOnline). Retailers must be logged into their Revenue Online account to make direct debit payments. There is no processing fee for direct debit payments.
- **Credit Card and E-Check** – Payment can be remitted electronically by credit card or electronic check online at [Colorado.gov/RevenueOnline](https://colorado.gov/RevenueOnline). A processing fee is charged for any payments remitted by credit card or electronic check.

Paper Check

Regardless of whether the return is filed electronically or with a paper return, payment can be remitted with a paper check. Sellers or organizers should write “Special Event Sales Tax,” the account number, and the filing period on any paper check remitted to pay sales tax for a special sales event.

- **Paper Return** – A paper check can be mailed along with the paper return to pay the tax reported on the return.
- **Electronic Filing Through Revenue Online** – If the electronic return is filed electronically, the filer can select “Payment Coupon” for the payment option after submitting the return to print a payment processing document to send along with their paper check.

Filing a Paper Return

Special event sellers and organizers electing to file a paper return must sign, date, and mail the return, along with their payment, if applicable, to:

Colorado Department of Revenue
Denver CO 80261-0013

Special event sellers and organizers are required to keep and preserve for a period of three years all books, accounts, and records necessary to determine the correct amount of tax.

Form Instructions

In preparing a special event sales tax return, a seller or organizer must include its identifying information (such as name and account number), the time period during which the event was conducted, the due date for the return, the location of the event and information about sales and exemptions in order to calculate the tax due. Specific instructions for preparing special event sales tax returns appear below and on the following page.

Amended Returns

If a special event seller or organizer is filing a return to amend a previously filed return, they must mark the applicable box to indicate that the return is an amended return. If a special event seller or organizer needs to amend the previously filed returns for multiple special events, a separate amended return must be filed for each special event. The amended return replaces the original return in its entirety and must report the full corrected amounts, rather than merely the changes in the amount of sales or tax due. If the amended return reduces the amount of tax reported on the original return, the retailer must file a Claim for Refund (DR 0137) along with the amended return to request a refund of the overpayment. If the amended return is filed after the due date and reports an increase in the amount of tax due, penalties and interest will apply.

SSN and FEIN

Special event sellers and organizers must provide a valid identification number, issued by the federal government, when filing a special event sales tax return. If the seller or organizer is a corporation,



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partnership, or other legal entity, this will generally be a Federal Employer Identification Number (FEIN). If the seller or organizer is a sole proprietorship, a Social Security number (SSN) will generally be used instead.

Colorado Account Number

Special event sellers and organizers must enter their Colorado account number on each return, including both their eight-digit account number and the four-digit site/location number (for example: 12345678-0001). If the seller or organizer participates in multiple special events, the eight-digit account number will be the same for each event, but the four-digit site/location number, which is determined by the location of each event, may differ.

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

Event Period

Special event sellers and organizers must indicate the period during which the special event took place. The event period is defined by the months in which the event began and ended and must be entered in a MM/YY-MM/YY format. For example:

- For an event that began January 10, 2020 and ended January 15, 2020, the event period would be 01/20-01/20.
- For an event that began January 30, 2020 and ended February 2, 2020, the event period would be 01/20-02/20.

Location Juris Code

Special event sellers and organizers must enter the six-digit location jurisdiction (juris) code to identify the site/location of the special event. For physical site/locations, the code appears on the Special Event License under 'Liability Information.' A complete listing of location juris codes can be found in Department publication Location/Jurisdiction Codes for Sales Tax Filing (DR 0800).

Due Date

Special event sellers and organizers must enter the due date for the return. Returns are due 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 are due the next business day.

Event Location Address and County

Special event sellers and organizers must enter the county in which the special event takes place and the address of the special event.

Avoiding Common Filing Errors

You can avoid several common errors by reviewing your return before filing it to verify that:

- You completed all applicable lines of the return.
- You used the correct version of the form, depending on the filing period. There are different versions of the sales tax return for different years.
- You entered your account number and site number correctly on your return.
- You used the correct tax rate for each jurisdiction reported on your return.
See Tax.Colorado.gov/how-to-look-up-sales-use-tax-rates for information about state and local tax rates.



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Specific Line Instructions

Special event sellers and organizers must complete all applicable lines, including lines 1, 6, 11, and 15, entering 0 (zero), if applicable.

Line 1. Gross sales

Enter the gross sales of goods and services made at the special sales event. Do not include sales made at any other location.

Line 2. Sales to other licensed dealers

Enter any wholesale sales made to other licensed retailers or wholesalers for which sales tax was not collected. See Part 6: Sales Tax Collection and Part 9: Recordkeeping Requirements in the Colorado Sales Tax Guide for additional information.

State-Collected Local Sales Taxes

The Special Event Sales Tax Return (DR 0098) is used to report not only Colorado sales taxes, but also sales taxes administered by the Colorado Department of Revenue for various cities, counties, and special districts in the state. The sales taxes for different local jurisdictions are calculated and reported in separate columns of the DR 0098. Local sales taxes reported on the DR 0098 include:

- **RTD/CD** – Sales taxes for the Regional Transportation District (RTD) and the Scientific and Cultural Facilities District (CD) are reported in the RTD/CD column of the DR 0098.
- **Special District** – Special district sales taxes reported in the Special District column include sales taxes for any Regional Transportation Authority (RTA), Multi-Jurisdictional Housing Authority (MHA), Metropolitan District Tax (MDT), Health Services District (HSD), Early Childhood Development District (ECD), Ambulance District (AD), Rail District (RD), or Fire Protection District (FPD). Check the applicable box to indicate which special district sales taxes, if any, are reported on the return. Sales taxes for Mass Transportation Systems (MTS), Public Safety Improvements (PSI) and Local Improvement Districts (LID) are not reported in the Special District column, but are instead reported in the County/MTS/PSI and City/LID columns, respectively.
- **County/MTS/PSI** – County, Mass Transportation Systems (MTS), and Public Safety Improvements (PSI) sales taxes administered by the Department are reported in the County/MTS/PSI column.
- **City/LID** – City and Local Improvement Districts (LID) sales taxes administered by the Department are reported in the City/LID column.

Many home-rule cities in Colorado administer their own sales taxes. Sales taxes for these self-administered home-rule cities cannot be reported and remitted with the DR 0098. Retailers must report such taxes directly to the applicable city.

See Department publication Colorado Sales/Use Tax Rates (DR 1002) for tax rates, service fee rates, and exemption information for state and state-administered local sales taxes. This publication also contains a list of self-collected home-rule cities.

Line 5. Exemptions

Enter in each column the amount of any tax-exempt sales that are included in the net sales reported on line 4. Exemptions vary by local jurisdiction. See Department publication Colorado Sales/Use Tax Rates (DR 1002) for information about exemptions for each state-administered local jurisdiction.



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Line 7. Tax rate

Enter the applicable state, city, county, or special district tax rate in each column of the return. The Colorado state sales tax rate is 2.9%. The sales tax rates for each city, county, and special district can be found in Department publication Colorado Sales/Use Tax Rates (DR 1002) or online at Colorado.gov/RevenueOnline

Line 9. Service fee rate

Enter the applicable service fee rate in each column of the return.

Service fee rates for each city, county, and special district can be found in Department publication Colorado Sales/Use Tax Rates (DR 1002).

Line 10. Service fee (discount)

The service fee is calculated by multiplying the amount of sales tax from line 8 times the service fee rate on line 9.

Effective January 1, 2026, the Colorado state service fee is eliminated. Service fee rates for each city, county, and special district can be found in Department publication Colorado Sales/Use Tax Rates (DR 1002).

Line 12. Penalty

If any special event seller or organizer does not, by the applicable due date, file a return, pay the tax due, or correctly account for tax due, the retailer will owe a penalty. The penalty is 10% of the tax plus 0.5% of the tax for each month the tax remains unpaid, not to exceed a total of 18%. The minimum penalty amount is \$15.

Line 13. Interest

If the tax is not paid by the applicable due date, the special event seller or organizer will owe interest calculated from the due date until the date the tax is paid.

See Part 7: Filing and Remittance in the Colorado Sales Tax Guide for additional penalty and interest information.



Special Event Sales Tax Return

Mark if Amended Return <input type="checkbox"/>		0022-103		SSN			FEIN				
Last Name or Business Name			First Name			Phone Number					
Taxpayer Address			City		State		ZIP				
Colorado Account Number (xxxxxxx-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)		● <input type="checkbox"/>		2. Sales to other licensed dealers (2-4)		● <input type="checkbox"/>		3. Subtract line 2 from line 1			
00		00		00		00		00			
<input type="checkbox"/> RTA <input type="checkbox"/> MHA <input type="checkbox"/> HSD <input type="checkbox"/> MDT <input type="checkbox"/> ECD <input type="checkbox"/> AD <input type="checkbox"/> RD <input type="checkbox"/> FPD											
4. Net Sales: Enter Amount from line 3 in ALL applicable columns		State		RTD/CD		Special District		County/MTS/PSI		City/LID	
00		00		00		00		00		00	
5. Exemptions		00		00		00		00		00	
6. Net taxable sales (subtract line 5 from line 4) ●		(4-1)		(4-2)		(4-3)		(4-4)		(4-5)	
00		00		00		00		00		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	
10. Service fee (discount) (line 9 multiplied by line 8) ●				(8-2)		(8-3)		(8-4)		(8-5)	
00		00		00		00		00		00	
11. Sales tax due (subtract line 10 from line 8) ●		(11-1)		(11-2)		(11-3)		(11-4)		(11-5)	
00		00		00		00		00		00	
12. Penalty ●		(12-1)		(12-2)		(12-3)		(12-4)		(12-5)	
00		00		00		00		00		00	
13. Interest ●		(13-1)		(13-2)		(13-3)		(13-4)		(13-5)	
00		00		00		00		00		00	
14. Total each tax (add lines 11, 12 & 13)		00		00		00		00		00	
<small>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.</small>								15. Total Amount Owed (355)		\$	
Signature (Signed under penalty or perjury in the second degree.)								Date (MM/DD/YY)			

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



Application For Renewal of Multiple Event Sales Tax License

General Instructions

If you will be participating in special events during the next two year period, you will need to renew your Multiple Event Sales Tax License using this application.

The fee for a two-year period is \$16.

Note: There is no fee for this license to vendors who already have a standard sales tax license. The application must be mailed to the department even if no fee is due.

Anyone who sells at 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 Sales Tax Licensing information, refer to FYI Sales 9.

Specific Instructions

Renewal Application License Period Enter the renewal application license period as (MMYY)-(MMYY). For the 2016-2017 licensing period, enter (0116)-(1217).

Special Event License Number Enter your special event license number. Use this account number for all special event references.

Standard Sales Tax License Number Enter your sales tax license number (if applicable).

Amount Owed

- Enter \$16 if you do not have a standard sales tax license.
- Enter \$0 if you have a standard sales tax license. Be sure to enter your standard sales tax license number on the application.

Payment Information

Include the account number on your check to ensure proper credit.

Sign and date the application and mail it with your payment (if any) to:

**Colorado Department of Revenue
Denver, CO 80261-0013**

Last Name or Business Name		First Name		Middle Initial
Address			Phone Number ()	
City			State	Zip
Renewal Application License Period (MMYY-MMYY)		Special Event License Number		Standard Sales Tax License Number
Liability Information (Refer to Sales Tax License for Liability Information)				
County / City / Industry		Type	Liability Date	Activity
Signature of Applicant		Title		Date
The State may convert your check to a one time electronic banking transaction. Your bank account may be deposited 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 funds or uncollected funds, the Department Of Revenue may collect the payment amount directly from your bank account electronically.				Amount Owed 0140-751 (999)
				\$.00



2026 Yuma County Fair Rental Agreement

I (Vendor) _____, agree to pay the Yuma County Fair Board the rental fee for a display booth at the Yuma County Fair and Rodeo. This is a non-refundable fee after the start of the fair. I agree that I have **thoroughly** read through the **Rules and Regulations** and agree to abide by all rules and regulations in place.

Booth spaces available are as follows and are on a first come first serve basis. Power is available upon request. Please indicate your preference of vendor (please check box below):

****BRIEF DESCRIPTION OF ITEMS TO BE SOLD:** _____

- Full-time PRIME vendor** (Thurs.-Sun.) - Price **\$90.00**
- Full-time Sub-Prime vendor** (Thurs.-Sun.) - Price **\$80.00**
- Part-time vendor (Fri. & Sat.)** -Price **\$55.00**
- Open Market vendor** (Saturday) - Price **\$35.00**
- Full-time FOOD vendor** (Thurs.-Sun.) - Price **\$200.00** **Hours of availability:** _____
- Full-time Equipment & Vehicle vendor** (all four days—Thursday thru Sunday): Participation price of: **\$150.00.**
- Extra tables**- Price \$10.00 each x _____ = \$ _____ **Electricity (for Part-time vendors)**- Price **\$5.00**

****VENDOR BOOTH APPLICATION, COPY OF APPROPRIATE LICENSE AND PAYMENT NEED TO BE RECEIVED BY JULY 17th.****

VendorName: _____ **Address:** _____

City/State/Zip: _____ **Phone:** _____ **Email:** _____

Vendor Representative Signature *Date*

Fairboard Representative Signature *Date*

Please complete Rental Agreement and return to:
 Yuma County Fair
 Attn: Vendor Booth Organizer
 310 Ash, Suite A., Wray, CO 80758

*Make checks payable to: **Yuma County Fair**, Memo: Full, part ~~OR~~ open market vendor.*

Debit or credit card pmts- Please call (970)332-5796 (service fee will be applied).

For office use only

DATE RECEIVED _____

PAYMENT TYPE _____

AMOUNT RECEIVED _____