

STATEMENT OF SALES TAXES PAID ON LOANER MOTOR VEHICLES

Note to Dealer:

Statute 39-26-113 states that no registration or certificate of title will be issued for the vehicle or mobile home until any tax due on the transaction has been paid.

This document should be used to show tax due on vehicles loaned to universities, colleges, or state/local agencies.

The dealer shall declare the fair market value of the loaner vehicle and use the [Lease Value Table](#) to determine the applicable value to be taxed.

**WORKSHEET FOR
 SALES TAX COMPUTATION
 ON LOANER MOTOR VEHICLES**

Fair market value of vehicle at first day of use \$ _____

Number of months loan is to run (if known) _____

Tax payment frequency **Monthly** **Annually**

Taxable amount from lease value table \$ _____

(This amount is to be used in computing tax paid by the dealer on a monthly or annual basis.)

DR 0025 (02/29/08) Department of Revenue Denver, CO 80261				State of Colorado • Department of Revenue Statement of Sales Taxes Paid on Loaner Motor Vehicles		Date of Loan	
THIS STATEMENT MUST BE PRESENTED TO THE COUNTY CLERK BEFORE TITLE AND/OR REGISTRATION CAN BE ISSUED (Please prepare completely and in duplicate)						Colo. Sales Tax Account No.	
Vehicle Year	Make	Body Type	Vehicle Identification No.			City Tax Account No. (If applicable)	
Name and address of Agency/University			Name and address of Driver			Tax Collected on Loaner Value	
This is to certify that the dealer holding the sales tax account number listed here has loaned the vehicle described to the named agency and will remit the applicable sales tax on the loaner value. This receipt is issued pursuant to the provisions of Article 26, Title 39, CRS, as amended, and regulations promulgated by the Executive Director of the Department of Revenue.						State	
						\$	
						RTD/CD/FD	
						\$	
Name and address of Dealer agent						City of: _____	
						\$	
Name and address of Delivering Dealer			Dealer No.		County of: _____		
					Note: Only SALES taxes should be remitted on the loaner tax payments.		
Name and address of Dealer agent			Phone		\$. 00		