

## Statement of Sales Taxes Paid on Motor Vehicle Leases

**This statement must be presented to the county clerk before title and/or registration can be issued.**

Model Year	Make	Body Type	Vehicle Identification Number
Name and Address of Lessee		Name and Address of Driver	
This is to certify that the lessor holding the sales tax account number listed here has leased the vehicle described to the named lessee and will collect and remit the applicable sales tax on the lease to the State of Colorado. This receipt is issued pursuant to the provisions of Article 26, Title 39, C.R.S., as amended, and regulations promulgated by the Executive Director of the Department of Revenue.			
Name and Address of Lessor		Name and Address of Delivery Dealer	
Date of Lease		Dealer Number	
<b>Tax collected on Lease Payments (see Worksheet for Sales/Use Tax Computation on Leases of Motor Vehicles below).</b> For a complete listing of city, county, and special district taxes and tax rates, please refer to publication DR 1002 Colorado Sales/Use Tax Rates or visit our Web site at <a href="http://www.TaxColorado.com">www.TaxColorado.com</a> . <b>Note: Only SALES taxes should be collected on the lease payments.</b>			
Lessor Colorado Sales Tax Account Number		Lessor City Tax Account # (if applicable)	
State	2.9%	\$	
RTD/SCFD Name:	%	\$	
City Name:	%	\$	
Special District Name:	%	\$	
County Name:	%	\$	
<b>Total</b>		<b>\$</b>	
<b>Worksheet for Sales/Use Tax Computation on Leases of Motor Vehicles</b>			
Base Payment		\$	
Multiplied by the number of months lease is run		x	
Total Lease Amount (Monthly payment excluding sales tax X number of months lease is to run.)		This value is to be used for computing sales taxes that will be paid on the lease payments.	
<b>Supply the information below ONLY if Use Tax must be paid in full, upfront.</b>			
Capitalized Cost		\$	
Minus Residual Value		-	
Taxable Amount for Use Tax		\$	
		This amount is to be used for computing use taxes, if any, to be remitted with the paperwork to register the vehicle.	

**Note to Dealer**

§39-26-113, C.R.S., states that no registration or certificate of title will be issued for the motor vehicle, off-highway vehicle, or manufactured home until any tax due on the transaction has been paid. To comply with registration and titling requirements and in order to perfect the lien more quickly, please collect the local use tax and remit directly to the County Motor Vehicle Department along with any documents to initiate titling and/or registration of the property. You must retain a copy of this receipt for your records.

Use the above line "Taxable amount for Use Tax" to compute the amount to be collected from the lessee. The local use tax should be mailed to the County Clerk along with this DR 0026 and the rest of the paperwork in the same manner that you would report local use tax on the sale of a vehicle. To determine whether the locality has a use tax, refer to the Use Tax column of publication DR 1002 Sales/Use Tax Rates. You must retain a copy of this receipt for your records.