DO NOT SEND

DR 0617 (09/11/15)
COLORADO DEPARTMENT OF REVENUE
Denver, CO 80261-0005

Innovative Motor Vehicle Credit and Innovative Truck Credit
Tax Years 2014-2016
Instructions

Use this form to calculate the innovative motor vehicle and innovative truck credit available for the purchase, lease, or conversion of a qualifying motor vehicle. Please visit *www.TaxColorado.com* prior to completing this form to review our publications about these credits.

Complete Part 1 for the vehicle before proceeding to Part 2, 3 or 4 as needed for the specific credit type. Part 2 shall be used for the innovative motor vehicle credit that is generally available for electric and plug-in hybrid electric vehicles. Part 3 shall be used for the innovative truck credit that is generally available for trucks that run on CNG and LPG and aerodynamic technologies. Part 4 shall be used for vehicles that are qualifying diesel-electric hybrids.

You must complete a separate DR 0617 for each purchased, leased or conversion vehicle, truck or trailer.

You must submit the completed form DR 0617, along with copies of the vehicle registration and vehicle invoice, purchase agreement, or lease agreement with the income tax form (Form 104, Form 112, etc.) on which you are claiming the credit.

Part 1 – Vehicle Information

Lines 1-4. Enter the make, model, model year, and vehicle identification number (VIN) to identify the motor vehicle for which the credit is being claimed. If multiple vehicles are eligible during this tax year, you must complete a separate DR 0617 for each purchased, leased or conversion vehicle, truck or trailer.

Line 5. Enter the date the vehicle was purchased, leased or converted.

Line 6. Designate whether the vehicle was purchased new, purchased used, leased or converted by marking the appropriate check box.

For innovative trucks, designate whether the truck is being claimed for Idling Reduction Technologies, Aerodynamic Technologies, Clean Fuel Refrigerated Trailer, Compressed Natural Gas (CNG) or an Electric Truck or Plug-In Hybrid Electric Truck by marking the appropriate check box. Additionally, list the Gross Vehicle Weight where requested.

Part 2 – Calculation of Innovative Motor Vehicle Credit

Line 7. Enter the base model MSRP, used vehicle cost, leased value, or conversion cost for the qualifying vehicle. If the vehicle was purchased new, enter the MSRP for the base model of the vehicle without any optional features or equipment. The MSRP can usually be found on the manufacturer's website. Use the MSRP for the base model of the vehicle without upgrades (for special trim packages, entertainment systems, etc). If the vehicle was purchased used, enter the total amount paid. If the vehicle was leased, enter the leased value (see FYI Income 67). If the vehicle was converted, enter the conversion cost. For idling reduction technologies, enter the total installation cost.

Line 8. Enter any federal credit for which the purchaser, lessor or lessee is eligible – whether or not such credit was claimed. Information regarding the federal credits can be found at *www.irs.gov*

Line 9. Enter any other grants, credits or rebates (including any manufacturer's rebates) for which the purchaser, lessor or lessee is eligible.

Line 12. Credit percentage.

Type*	Credit Percentage
Electric and plug-in hybrid electric vehicles not exceeding 8,500 lbs. GVWR (Category 1)	Battery capacity divided by 100
Electric and plug-in hybrid electric vehicle **conversion** (Category 1A)	75%
Light to medium duty vehicle/truck **purchased** that operates exclusively on CNG, LPG or bio-fuel (Category 4)	12.25%
Light to medium duty vehicle/truck **converted to** operate exclusively on CNG, LPG or bio-fuel (Category 4A)	25%
Idling reduction technology (Category 5)	25%

* Please see §39-22-516.7, C.R.S. for complete definitions of the vehicle categories listed above.

Line 15. Transfer the allowable credit amount to the appropriate income tax form (Form 104, Form 112, etc.) where requested.

Part 3 – Calculation of Innovative Truck Credit

Line 16. Enter the vehicle cost, lease value, conversion cost or installation cost. See *www.taxcolorado.com* for information regarding eligibility for this credit. The innovative truck credit is only available for vehicles purchased, leased or converted on or after July 1, 2014 – except for hydraulic hybrid truck conversions, which qualify if converted on or after January 1, 2014. Vehicles purchased, leased or converted prior to July 1, 2014 do not qualify for the innovative truck credit except for hydraulic hybrid truck conversions.

Line 17. Enter any federal credit for which the purchaser, lessor or lessee is eligible – whether or not such credit was claimed. Information regarding the federal credits can be found at *www.irs.gov.*

Line 18. Enter any other grants, credits or rebates (including any manufacturer's rebates) for which the purchaser, lessor or lessee is eligible.

Line 21. Credit percentage.

Type*	Percentage
Vehicle or trailer purchase (Categories 4B, 7, and 8)	18%
Vehicle or trailer conversion (Categories 4C, 7A, 8A, and 9)	55%
Installation of aerodynamic technologies (Category 6)	25%

* Please visit our website and §39-22-516.8, C.R.S. for complete definitions of the vehicle categories listed above.

Line 23. Maximum allowable credit.

Type*	Maximum
Passenger vehicle purchase or conversion	$6,000
Light duty truck purchase or conversion	$7,500
Medium duty truck purchase or conversion (except hydraulic hybrid trucks)	$15,000
Heavy duty truck purchase or conversion (excluding hydraulic hybrid trucks)	$20,000
Clean fuel refrigerated trailer purchase or conversion	$7,500
Installation of aerodynamic technologies	$6,000
Hydraulic hybrid truck conversions	$6,000

* Please visit our website and §39-22-516.8, C.R.S. for complete definitions of the vehicle categories listed above.

Line 24. Transfer the allowable credit amount to the appropriate income tax form (Form 104, Form 112, etc.) where requested.

Part 4 – Credit for Purchase or Conversion of Qualifying Diesel-Electric Hybrid

Line 25. Refer to §39-22-516.7, C.R.S. to determine vehicle eligibility and to calculate the credit. Transfer the allowable credit amount to the appropriate income tax form (Form 104, Form 112, etc.) where requested.

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Innovative Motor Vehicle and Innovative Truck Credits Tax Years 2014 - 2016

See page 1 for instructions

Use this form to claim innovative motor vehicle and innovative truck credits. A separate form must be completed for each qualifying vehicle. Please see the instructions and FYI Income 67, available on-line at *www.TaxColorado.com* before completing this form.

Last Name or Business Name	First Name	Middle Initial

SSN	FEIN	Colorado Account Number

Part 1. Vehicle Information

1. Model Year	• **1**	
2. Vehicle Make	• **2**	
3. Vehicle Model	• **3**	
4. Vehicle Identification Number (VIN)	• **4**	
5. Date of purchase, lease, or conversion	• **5**	

6. Was the vehicle:

☐ purchased new ☐ purchased used ☐ leased ☐ converted

Check box if credit is claimed for:

☐ Idling Tech ☐ Aerodynamic Tech ☐ Refrigerated Trailer ☐ CNG Trucks ☐ Electric Trucks

Vehicle Weight

Part 2. Innovative Motor Vehicle Credit

7. Base model MSRP, used vehicle cost, lease value, or conversion cost	• **7**		00
8. Federal credit for which the purchaser, lessor, or lessee is eligible	• **8**		00
9. Any other grants, credits, or rebates for which the purchaser, lessor, or lessee is eligible	• **9**		00
10. Line 8 plus line 9	**10**		00
11. Line 7 minus line 10	**11**		00
12. Credit percentage (see instructions)	• **12**		
13. Tentative tax credit, amount on Line 11 multiplied by line 12	**13**		

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Name	Account Number

14. Maximum allowable credit	**14**	**$6,000**	00
15. Allowable credit: Enter the lesser of lines 13 and 14	**15**		00

Part 3. Innovative Truck Credit

16. Vehicle Cost, Lease Value, Conversion Cost or installation cost	● **16**		00
17. Federal credit for which the purchaser, lessor, or lessee is eligible	● **17**		00
18. Any other grants, credits, or rebates for which the purchaser, lessor, or lessee is eligible	● **18**		00
19. Line 17 plus line 18	**19**		00
20. Line 16 minus line 19	**20**		00
21. Credit percentage (see instructions)	**21**		%
22. Tentative tax credit, amount on line 20 multiplied by line 21	● **22**		00
23. Enter the maximum allowable credit (see instructions)	● **23**		00
24. Allowable Credit enter the lesser of lines 22 and 23	**24**		00

Part 4. Credit for Purchase or Conversion of Qualifying Diesel-Electric Hybrid

25. Allowable Credit (see instructions)	**25**		00