



Innovative Motor Vehicle Credit Tax Year 2013

See page 3 for instructions

Use this form to claim innovative motor vehicle 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: <input type="checkbox"/> purchased new <input type="checkbox"/> purchased used <input type="checkbox"/> leased <input type="checkbox"/> converted		

Part 2. General credit calculation for vehicle purchase

7. Incremental price difference or conversion cost (see instructions)	• 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
If vehicle was leased or purchased used, complete lines 12, 13, and 14. If vehicle was purchased new, skip lines 12, 13, and 14 and enter 1.00 on line 15.			
12. Used cost or leased value (see instructions)	• 12		00
13. MSRP (or lessor's adjusted vehicle cost for leased vehicle)	• 13		00
14. Divide line 12 by line 13	14		
15. Enter 1.00 or the amount from line 14, whichever is less	15		
16. Adjusted incremental price difference, line 11 multiplied by line 15	16		00
17. Credit percentage (see instructions)	• 17		%
18. Tentative tax credit, line 16 multiplied by line 17	18		00



Part 3. Alternate credit calculation for electric and plug-in hybrid electric vehicle purchases		
19. MSRP, used vehicle cost, or leased value	● 19	00
20. Federal credit for which the purchaser, lessor, or lessee is eligible	● 20	00
21. Any other grants, credits, or rebates for which the purchaser, lessor, or lessee is eligible	● 21	00
22. Line 20 plus line 21	22	00
23. Line 19 minus line 22	23	00
24. Battery capacity in kilowatt-hours (kWh)	● 24	
25. Amount on line 24 divided by 100	25	
26. Tentative tax credit, amount on line 23 multiplied by line 25	26	00
Part 4. Alternate credit calculation for conversions and CNG and LPG vehicles purchases		
27. MSRP, used vehicle cost, leased value, or conversion cost	● 27	00
28. Federal credit for which the purchaser, lessor, or lessee is eligible	● 28	00
29. Any other grants, credits, or rebates or for which the purchaser, lessor, or lessee is eligible	● 29	00
30. Line 28 plus line 29	30	00
31. Line 27 minus line 30	31	00
32. Credit percentage (see instructions)	● 32	%
33. Tentative tax credit, amount on line 31 multiplied by line 32	33	00
Part 5. Allowable Credit		
34. Enter the largest of the amounts on lines 18, 26, and 33	34	00
35. Enter the maximum allowable credit (see instructions)	● 35	00
36. Enter the lesser of lines 34 and 35	36	00

DR 0617 - Innovative Motor Vehicle Credit Tax Year 2013 Instructions

Use this form to calculate the innovative motor vehicle credit available for the purchase, lease, or conversion of a qualifying motor vehicle. Please review FYI Income 67, available online at www.TaxColorado.com prior to completing this form. Attach the completed Form DR 0617 to the income tax form (Form 104, Form 112, etc.) on which you are claiming the credit.

For many qualifying vehicles purchased, leased, or converted during tax year 2013, the innovative motor vehicle credit can be calculated in one of two different ways. The credits for the purchase of qualifying electric vehicles and qualifying plug-in hybrid electric vehicles may be calculated using either Part 2 or Part 3 of this form. In most cases, the credit calculated using Part 3 will be greater than or equal to the credit calculated using Part 2. A taxpayer may complete Part 2 and Part 3 to determine which calculation results in a greater credit. Credits for the purchase of CNG vehicles can be calculated using either Part 2 or Part 4. A taxpayer may complete both of these parts to determine which calculation results in a greater credit for their purchase, lease, or conversion of a CNG vehicle.

Part 1. Vehicle Information

Line 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.

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

Line 6. Check the appropriate box to indicate whether the credit is being claimed for the purchase of a new vehicle, the purchase of a used vehicle, a vehicle lease, or the conversion of a vehicle.

Part 2. General credit calculation for vehicle purchase

Please review FYI Income 67 for assistance in completing Part 2. Part 2 corresponds to the following worksheets from FYI Income 67

- Worksheet 1.1 – EV, PHEV, & hybrid vehicles
- Worksheet 2.1 – CNG vehicles

Line 7. Enter the incremental price difference or the conversion cost. The incremental price difference for a qualifying motor vehicle is the difference in cost between the qualifying motor vehicle and the same or most similar vehicle that uses a traditional fuel, such as gasoline. The incremental price differences for many qualifying motor vehicles are listed in tables that appear at the end of FYI Income 67.

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

Line 9. Enter any other grants, credits, or rebates for which the purchaser, lessor, or lessee is eligible. Information regarding grants, credits, and rebates can be found on page 2 of FYI Income 67.

Line 12-15. If the qualifying motor vehicle was purchased new, skip lines 12, 13, and 14 and enter 1.00 on line 15. If the qualifying motor vehicle was leased or purchased used, complete lines 12, 13, and 14. See Worksheets 1.2, 1.3, 2.2, or 2.3 in FYI Income 67 for assistance in completing lines 12, 13, and 14.

Line 17. Enter the applicable credit percentage. Tax credit percentages can be found in the appropriate tables in FYI Income 67.

- Table 1.1 for EV, PHEV, & hybrid vehicles
- Table 2.1 for CNG vehicles
- Table 3.1 for diesel-electric hybrid motor vehicles
- Table 3.3 for other alternative fuel vehicles

Part 3. Alternate credit calculation for electric and plug-in hybrid electric vehicles purchases

Please review FYI Income 67 for assistance in completing Part 3. Part 3 corresponds to Worksheet 1.6 from FYI Income 67.

Line 19. Enter the vehicle's MSRP, used vehicle cost, or leased value. For the purchase of a new vehicle, 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. For the purchase of a used vehicle, enter the cost of the used vehicle. For a vehicle lease, enter the leased value calculated using Worksheet 1.7 of FYI Income 67.

Instructions (continued)

Line 20. Enter any federal income tax credit for which the purchaser, lessor, or lessee is eligible, whether or not such federal credit was claimed. Information regarding federal credits can be found online at www.irs.gov.

Line 21. Enter any other grants, credits, or rebates for which the purchaser, lessor, or lessee is eligible. Information regarding grants, credits, and rebates can be found on page 2 of FYI Income 67.

Line 24. Enter the battery capacity for the vehicle in kilowatt-hours. The vehicle's battery capacity can usually be found on the manufacturer's website.

Part 4. Alternate credit calculation for conversions and CNG and LPG vehicle purchases

Please review FYI Income 67 for assistance in completing Part 4. Part 4 corresponds to the following worksheets from FYI Income 67

- Worksheet 1.8 – EV and PHEV conversions
- Worksheet 2.5 – CNG and LPG vehicles
- Worksheet 2.7 – CNG and LPG conversions

Line 27. Enter the vehicle's MSRP, used vehicle cost, leased value, or conversion cost. For the purchase of a new vehicle, 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. For the purchase of a used vehicle, enter the cost of the used vehicle. For a vehicle lease, enter the leased value calculated using Worksheet 2.6 of FYI Income 67. For the conversion of a vehicle, enter the conversion cost.

Line 28. Enter any federal income tax credit for which the purchaser, lessor, or lessee is eligible, whether or not such federal credit was claimed. Information regarding federal credits can be found online at www.irs.gov.

Line 29. Enter any other grants, credits, or rebates for which the purchaser, lessor, or lessee is eligible. Information regarding grants, credits, and rebates can be found on page 2 of FYI Income 67.

Line 32. Enter the applicable credit percentage. Tax credit percentages can be found in the appropriate tables in FYI Income 67.

- Table 1.8 for EV and PHEV conversions
- Table 2.5 for CNG or LPG vehicles
- Table 2.7 for CNG and LPG conversions
- Table 3.1 for diesel-electric hybrid conversions
- Table 3.2 for idling reduction technologies
- Table 3.3 for other alternative fuel vehicles conversions

Part 5. Allowable credit

Line 35. Enter the maximum allowable credit. The maximum allowable credit is \$6,000, except for qualifying EV and PHEV conversions. For qualifying EV and PHEV conversions, the maximum allowable credit is \$7,500.