



DR 0440 (09/20/19)
COLORADO DEPARTMENT OF REVENUE
 PO Box 17087
 Denver CO 80217-0087
 Attn: Local Government Support, Rm 208

Lessor Registration for Sales Tax Collection

Any lessor that will be collecting state and state-administered sales tax in Colorado must apply for and maintain an active sales tax license and file a completed *Lessor Registration for Sales Tax Collection* (DR 0440). The lessor must submit with their completed DR 0440 an attachment listing the location/jurisdiction codes for each jurisdiction for which the lessor will be collecting sales tax. See Location/Jurisdiction Codes for Sales Tax Filing (DR 0800), available online at Colorado.gov/tax, for a complete list of location/jurisdiction codes.

By filing this form the lessor affirms and acknowledges the lessor's liability to collect state and state-administered sales taxes, to file periodic returns to report the correct amount of tax, and to remit all taxes with the filing of such returns. This form must be signed by an officer or representative duly authorized to act on the lessor's behalf.

Additional resources

For additional information, see Colorado.gov/Tax and Department publications *Sales & Use Tax Topics: Leases* and *Sales & Use Tax Topics: Motor Vehicles*.

Leases of 36 months or less

Any lessor who leases tangible personal property for terms of 36 months or less must pay sales and/or use taxes, as applicable, on the full purchase price the lessor paid for the acquisition of the property, unless the lessor has received permission from the Department to collect all applicable state and state-administered local sales taxes on all payments made by the lessee pursuant to the lease. Any lessor filing this form must check the applicable boxes below to indicate whether the lessor will enter into lease agreements for terms of 36 months or less and, if so, whether the lessor is requesting permission to collect all state and state-administered sales taxes on such leases. The permission to collect sales tax on lease payments, if granted by the Department, obligates the lessor to collect sales tax on all leases made by the lessor for terms of 36 months or less.

Lessor's Last Name		First Name		Middle Initial
Lessor's Trade Name, if applicable			Phone Number	
Business Address		County		
City		State	Zip	
Mailing Address		County		
City		State	Zip	
Colorado Tax Account Number (XXXXXXXX-XXXX)		Location/Jurisdiction Code		
Leases of 36 months or less:		Tax on property leased for terms of 36 months or less, if applicable:		
<input type="checkbox"/> The lessor will lease property for terms of 36 months or less		<input type="checkbox"/> The lessor requests permission to collect sales tax on lease payments		
<input type="checkbox"/> The lessor will not lease property for terms of 36 months or less		<input type="checkbox"/> The lessor will pay all applicable sales and use taxes on the lessor's acquisition of leased property		
Officer or Representative Duly Authorized to Act on Behalf of Lessor				
Name of Officer or Representative				
Signature of Officer or Representative				Date (MM/DD/YY)
Do not write in the space below - for departmental use only				
Motor Vehicle Leasing <input type="checkbox"/> 0150-750 (999) \$0.00		Non Motor Vehicle Leasing <input type="checkbox"/> 0155-750 (999) \$0.00		

This form can be emailed to dor_motorvehicledistribution@state.co.us