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Innovative Motor Vehicle Credit and Innovative Truck Credit Tax Year 2021 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 Tax.Colorado.gov prior to completing this form to review our publications about these credits.

Complete Part 1 with the vehicle or trailer information for each vehicle or trailer before proceeding to Part 2 or 3 as needed for the specific credit type. Part 2 shall be used for the purchase, lease, or conversion of a qualifying motor vehicle or truck. Part 3 shall be used for the modification or installation of idling reduction technologies, aerodynamic technologies, or clean fuel refrigerated trailers.

You must complete a separate DR 0617 for each purchased, leased or converted 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 (DR 0104, DR 0112, etc.) on which you are claiming the credit. If claiming a credit that was assigned to you by a purchaser or lessee, please check 'Yes' checkbox. If yes, you must include a copy of the signed election statement (DR 0618) for each purchaser with your income tax return along with a DR 0617 for each credit/vehicle.

If you are a transportation network company or are claiming a credit that was assigned to you by a transportation networking company, please check 'Yes' checkbox. If claiming a credit assigned to you by a transportation networking company, you must include a copy of the signed election statement (DR 0618) for each credit/vehicle with your income tax return along with a DR 0617 for each credit/vehicle.

If you checked yes, please provide the transportation networking company's Public Utilities Commission(PUC) number. The PUC number is provided by the PUC for commercial carriers of property, excluding household goods, when providing transportation between points.

Transportation network companies are companies involved in ride-sharing and other similar activities. Examples of these types of companies are Lyft, Uber, and other similar entities.

Part 1 – Vehicle Information

Note: If ALL information is not completed in Part 1, there will be delays processing your return and your credit may be denied. For trucks, the vehicle weight rating is required in order to calculate the credit.

Lines 1-4. Enter the make, model, model year, and vehicle identification number (VIN) to identify the motor vehicle, truck or trailer for which the credit is being claimed. Enter the complete and full manufacturer's name of the vehicle make and model (for example, "Chevrolet" instead of "Chevy" or "Volkswagen" instead of "VW".) 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. Vehicle Type. Designate which type of vehicle is being claimed. You may only mark one checkbox per form. Refer to FYI Income 69 available at Tax.Colorado.gov for more information.

- **Passenger Motor Vehicle** consists of a private electric or plug-in hybrid electric vehicle, including vans, capable of seating 12 passengers or less (e.g., Chevrolet Volt, Nissan Leaf, Mercedes-Benz B250e), but does not include motorhomes or trucks (e.g., Ford-150).
- **Light Duty Truck** can be one of the two classes listed below.
 - **Light Duty Electric Truck** consists of an electric motor vehicle with a GVWR of less than or equal to 10,000 lbs but does not include a passenger motor vehicle.
 - **Light Duty Truck** consists of a motor vehicle capable of running on CNG, LPG, LNG, or hydrogen with a GVWR of less than or equal to 14,000 lbs. but does not include a passenger motor vehicle.
- **Medium Duty Truck** can be one of the two classes listed below.
 - **Medium Duty Electric Truck** consists of an electric motor vehicle with a GVWR greater than 10,000 lbs. and up to 26,000 lbs.
 - **Medium Duty Truck** consists of a motor vehicle capable of running on CNG, LPG, LNG, or hydrogen with a GVWR greater than 14,000 lbs. and up to 26,000 lbs.



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- **Heavy Duty Truck** can be one of the two classes listed below.
 - **Heavy Duty Truck** consists of a motor vehicle capable of running on CNG, LPG, LNG, or hydrogen with a GVWR greater than 26,000 lbs..
 - **Hydraulic Hybrid Truck** consists of a motor vehicle conversion of a truck with a GVWR greater than 14,000 lbs to a truck with a hybrid propulsion system that operates on both pressurized fluid and either CNG, LPG, LNG, hydrogen, electricity, or a traditional fuel, except that the converted hydraulic hybrid truck must increase fuel economy compared to the original truck.
- **Trailer** - If claiming a credit for the modification of a trailer by the purchase and installation of aerodynamic technologies, or the purchase, lease or conversion of a clean fuel refrigerated trailer, check the Heavy Duty Truck box on line 5, then check the appropriate box on line 7 and 8. Complete part 3 for the credit.

Line 6. Enter the date the vehicle or trailer was purchased, leased, or converted. Enter mm/dd/yyyy.

Line 7. Designate which credit is being claimed for by marking the appropriate check box. You may only mark one check box on line 7.

- For the purchase or lease of an electric or plugin hybrid electric motor vehicle or truck, check the appropriate box on line 8 and complete Part 2.
- For the purchase or lease of a CNG, LPG, LNG, or hydrogen motor vehicle or truck, check the appropriate box on line 8 and complete Part 2.
- For converting an existing vehicle with a hydraulic hybrid conversion, check the “Converted” box on line 8 and complete Part 2.
- For the purchase and installation of idling reduction technology, skip lines 8 and 9 and complete Part 3.
- For the purchase and installation of aerodynamic technologies: skip lines 8 and 9 and complete Part 3.
- For the purchase, lease or conversion of a clean fuel refrigerated trailer, check the appropriate box on line 8 and complete Part 3.

Line 8. Designate whether the vehicle was purchased new, leased, converted, or long-term leased by a transportation network company by marking the appropriate check box. You may only mark one check box on line 8.

- For the purchase, lease, or conversion of a qualified motor vehicle or truck, proceed to Part 2.

- For the modification of a vehicle, truck or trailer by the purchase and installation of idling reduction technologies, aerodynamic technologies, or the purchase, lease or conversion of a clean fuel refrigerated trailer, proceed to Part 3.

Part 2 – Credit for Purchase, Lease, or Conversion of Qualifying Motor Vehicle or Truck

Line 9. Use Table 1 to determine the amount of your credit and enter the corresponding dollar amount on line 9. Transfer this amount to the appropriate income tax form where requested. If you are claiming the credit for the purchase, lease, or conversion of a truck line 5 must be completed.

Note: For transportation network companies ONLY. If you acquired the category 1 vehicle under a long-term lease with a duration of not less than two years and if the vehicle is offered to transportation network company drivers for short-term rental periods of not more than sixty days, for purposes of the credit use the “Vehicle Purchase” amount in Table 1.

Part 3 – Credit for Idling Reduction Technologies, Aerodynamic Technologies, or Clean Fuel Refrigerated Trailers

Line 10. Enter the cost incurred for the trailer or technology. For idling reduction technologies, enter the total installation cost. See *Tax.Colorado.gov* for information regarding eligibility for this credit.

Line 11. 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 *IRS.gov*

Line 12. Enter any other grants, credits or rebates (including any manufacturer’s rebates) for which the purchaser, lessor or lessee is eligible.

Line 13. Add line 11 and line 12.

Line 14. Subtract line 13 from line 10.

Line 15. Use Table 2 to determine the type of credit you qualify for and enter the percentage on line 15.

Line 16. Calculate your tentative tax credit, take the amount on line 14 multiplied by line 15.

Line 17. Maximum allowable credit, use Table 2 to determine the maximum allowable credit and enter the value on line 17.

Line 18. Allowable credit, enter the lesser of lines 16 and 17 on line 18. Transfer the allowable credit amount to the appropriate income tax form where requested.



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Table 1. Credit Values for Purchase, Lease, or Conversion of a Qualifying Motor Vehicle or Truck
Select and enter the correct amount from this table on line 9 of the form.

Category	Type of Vehicle Fuel	Gross Vehicle Weight Rating (GVWR)	Credit Amount:		
			Vehicle Purchase	Vehicle Lease	Vehicle Conversion
1 and 1A	Electric Vehicle or Plug-in Hybrid Electric Vehicle	Light Duty Passenger Vehicle	\$2,500	\$1,500	\$2,500
7 and 7A	Electric Truck or Plug-in Hybrid Electric Truck	Less than or equal to 10,000 pounds	\$3,500	\$1,750	\$3,500
		Greater than 10,000 pounds but less than or equal to 26,000 pounds	\$5,000	\$2,500	\$5,000
		Greater than 26,000 pounds	\$10,000	\$5,000	\$10,000
4, 4A, 4B, and 4C Passenger Vehicles	Compressed Natural Gas (CNG)/Liquified Petroleum Gas (LPG) and Liquified Natural Gas (LNG)/Hydrogen	Light Duty Passenger Vehicle	\$2,500	\$1,500	\$2,500
4, 4A, 4B, and 4C Trucks	Compressed Natural Gas (CNG)/Liquified Petroleum Gas (LPG) and Liquified Natural Gas (LNG)/Hydrogen	Less than or equal to 14,000 pounds	\$3,500	\$1,750	\$3,500
		Greater than 14,000 pounds but less than or equal to 26,000 pounds	\$5,000	\$2,500	\$5,000
		Greater than 26,000 pounds	\$10,000	\$5,000	\$10,000
9	Hydraulic Hybrid	Greater than 14,000 pounds	N/A	N/A	\$2,500

* Please visit our website and review §§39-22-516.7 and 516.8, C.R.S. for complete definitions of the vehicle categories listed in the table.

Table 2. Credit Calculation Values for Idling Reduction Technologies, Aerodynamic Technologies, or Clean Fuel Refrigerated Trailers

Category	Type of Vehicle Modification	Credit Calculation Amounts:		
		Percentage (Line 15)	Maximum allowable credit per installation or modification (Line 17)	Maximum allowable credit per taxpayer
5	Idling reduction technologies	25%	\$6,000	\$6,000
6	Aerodynamic technologies	25%	\$6,000	\$50,000
8	Clean fuel refrigerated trailer purchase or lease	3.75%	\$7,500	None
8A	Clean fuel refrigerated trailer conversion	11.25%	\$7,500	None

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



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DR 0617 (07/13/21)

COLORADO DEPARTMENT OF REVENUE

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Innovative Motor Vehicle and Truck Credits Tax Year 2021 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 69, available online at Tax.Colorado.gov before completing this form. Ensure that you are using the correct form for your tax year. Forms and guidance publications for credits that were available in previous tax years are available online at Tax.Colorado.gov.

Last Name or Business Name		First Name		Middle Initial
SSN or ITIN	FEIN	Colorado Account Number		

Are you claiming an assigned credit from the purchaser or lessee? • Yes • No

Are you a transportation network company (TNC), a third-party contracting with a TNC, or a financing entity to which a credit was assigned by a TNC or TNC contractor? • Yes • No

• If you answered yes to the transportation network company question, enter the PUC license number of the TNC in this box.

Part 1. Vehicle or Trailer Information

1. Vehicle or Trailer Model Year	• 1	
2. Vehicle or Trailer Make	• 2	
3. Vehicle or Trailer Model	• 3	
4. Vehicle Identification Number (VIN)	• 4	
5. Qualifying Vehicle Type:	• <input type="checkbox"/> Passenger Vehicle	• <input type="checkbox"/> Light Duty Truck • <input type="checkbox"/> Medium Duty Truck • <input type="checkbox"/> Heavy Duty Truck
6. Date of purchase, lease, or conversion (mm/dd/yyyy):	• 6	



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Name	Account Number

7. Check box for the type of credit claimed:

- Electric or plugin hybrid electric motor vehicle or truck: check the appropriate box on line 8 and complete Part 2
- CNG, LPG, LNG, or hydrogen motor vehicle or truck: check the appropriate box on line 8 and complete Part 2
- Hydraulic hybrid conversion: check the appropriate box on line 8 and complete Part 2
- Idling reduction technology: skip lines 8 and 9 and complete Part 3
- Aerodynamic technologies: skip lines 8 and 9 and complete Part 3
- Clean Fuel Refrigerated Trailer: check the appropriate box on line 8 and complete Part 3

8. Check box for the type of credit claimed:

- a. Purchased new
- b. Leased
- c. Converted
- d. Long-term lease by a transportation network company

Part 2. Credit for Purchase, Lease, or Conversion of Qualifying Motor Vehicle or Truck

9. Use Table 1 to determine the amount of your credit and enter the corresponding dollar amount on line 9	● 9	00
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Part 3. Credit for Idling Reduction Technologies, Aerodynamic Technologies, or Clean Fuel Refrigerated Trailers

10. Enter the cost incurred for the trailer or technology (see instructions.)	● 10	00
11. Federal credit for which the purchaser, lessor, or lessee is eligible	● 11	00
12. Any other grants, credits or rebates for which the purchaser, lessor, or lessee is eligible	● 12	00
13. Add line 11 and line 12	13	00
14. Subtract line 13 from line 10	14	00
15. Use Table 2 to determine the type of credit you qualify for and enter the percentage on line 15	● 15	%
16. Tentative tax credit, amount on line 14 multiplied by line 15	● 16	00
17. Use Table 2 to determine the maximum allowable credit and enter the value on line 17	● 17	00
18. Allowable credit, enter the lesser of lines 16 and 17	● 18	00

You must include this credit schedule for each vehicle or credit with your return.