

Tax Statement for Leased Motor Vehicle

In lieu of *Standard Sales Tax Receipt for Vehicle Sales* (DR 0024), auto dealers must prepare a Tax Statement for Leased Motor Vehicle (DR 0026) for any motor vehicle they sell to a lessor, if the dealer does not collect tax on the sale because the lessor will collect sales tax on the lease payments. Dealers must also report on this form any tax due and collected on any amount paid by the lessee to the dealer at the time of signing and delivery. Dealers must submit this completed form to the county clerk for the county in which the vehicle will be registered. Please see the instructions accompanying this form and Department publications *Sales & Use Tax Topics: Motor Vehicles* and *Sales & Use Tax Topics: Leases* for additional guidance in completing this form.

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

Part 1. Vehicle Information

Model Year	Make	Model
Vehicle Identification Number (VIN)		

Part 2. Lessee Information

Name of Lessee		
Address of Lessee: Street Address		
City	State	ZIP Code
Name of Driver		
Address of Driver: Street Address		
City	State	ZIP Code

Part 3. Lessor Information

Name of Lessor		
Address of Lessor: Street Address		
City	State	ZIP Code

Part 3. Lessor Information (continued)

Name of Delivery Agent

Address of Delivery Agent: Street Address

City

State

ZIP Code

Date of Lease

Dealer Number

Lessor Colorado Sales Tax Account Number

Lessor City Sales Tax Account Number (if applicable)

Part 4. Sales Tax on Amount Paid at Signing and Delivery

Amount Paid at Signing and Delivery.....

\$

State

Tax Rate

Tax Remitted with DR 0100

\$

Tax Remitted with DR 0026

\$

RTD/SCFD Name

Tax Rate

 %

Tax Remitted with DR 0100

\$

Tax Remitted with DR 0026

\$

Statutory City Name (if applicable)

Tax Rate

 %

Tax Remitted with DR 0100

\$

Tax Remitted with DR 0026

\$

Special District Name

Tax Rate

 %

Tax Remitted with DR 0100

\$

Tax Remitted with DR 0026

\$

County Name

Tax Rate

 %

Tax Remitted with DR 0100

\$

Tax Remitted with DR 0026

\$ Twelve-Digit Colorado Sales Tax Account
Number for Tax Remitted with DR 0100....**Part 5. Sales/Use Tax Payment for Home Rule City (if applicable)**

Home Rule City Name (if applicable)

Number of Months Lease is to Run

Taxable Amount

\$

Tax Rate

 %

Tax Remitted to City

\$

Tax Remitted with DR 0026

\$ **Part 6. Total Amount Due with DR 0026**Sum of amounts in Parts 4 and 5 under
"Tax Remitted with DR 0026".....\$