

Instructions for Retailers

For a retailer to be eligible to claim the electric bicycle income tax credit and provide the required discount on the purchase of a new qualified electric bicycle, the purchaser must be a Colorado resident who has not previously purchased a new qualified electric bicycle that received the discount during the same calendar year. Information about the credit amount, required discount, and allowable administrative fee can be found in Department publication Income Tax Topics: Electric Bicycle Credit.

To verify the purchaser is a Colorado resident, the retailer must either:

- collect from the purchaser a signed form DR 0514, Qualified Purchaser of an Electric Bicycle Affidavit, with Page 1 completed by the purchaser, **or**
- collect from the purchaser the information necessary to complete Page 1 of form DR 0514, Qualified Purchaser of an Electric Bicycle Affidavit, and input that information into the DR 0514 Excel spreadsheet.

If a purchaser completes the Colorado driver license or Colorado identification card box on the form, the retailer must verify that the Colorado driver license or Colorado identification card is not expired.

If a purchaser is unable to provide a current, unexpired Colorado driver license or Colorado identification card, the purchaser must provide the retailer with one of the alternative proof of residency documents listed on either the DR 0514, Qualified Purchaser of an Electric Bicycle Affidavit, or the DR 0514 Excel spreadsheet.

The retailer must review the alternative proof of residency document to verify that it is dated within 3 months from the date of the purchase of the new qualified electric bicycle. If the document is older than 3 months from the date of the purchase of the new qualified electric bicycle, the retailer cannot provide the discount to the purchaser or claim the income tax credit for the retail sale. The retailer should ensure that the appropriate box on the form is checked or listed on the Excel spreadsheet that corresponds with the document they reviewed. The retailer shall return the document to the purchaser after reviewing it. The retailer does not need to retain a copy of the documentation for their records.

The retailer must either complete page 2 of any form DR 0514 collected from a purchaser or enter into the DR 0514 Excel spreadsheet all of the information required on page 2 of form DR 0514.

The retailer must submit to the Department of Revenue all DR 0514s, Qualified Purchaser of an Electric Bicycle Affidavits, they have collected from eligible purchasers during a reporting period. A retailer must submit these to the Department of Revenue by attaching one or both of the following to each quarterly report the retailer is required to file in Revenue Online:

- PDF copies of all signed and completed DR 0514s, Qualified Purchaser of an Electric Bicycle Affidavits, **and/or**
- A completed DR 0514 Excel spreadsheet.

Qualified Purchaser of an Electric Bicycle Affidavit

Purchaser Information

Last Name

First Name

Middle Initial

Street Address

City

State

ZIP Code

Purchaser Email Address

Proof of Colorado residency is required. If available, please provide a current, unexpired Colorado driver license or Colorado identification card number in the box below.

Colorado Driver License or Colorado Identification Card Number

If a current, unexpired Colorado driver license or Colorado identification card number is unavailable, you may provide one of the options listed below for the retailer to review to verify Colorado residency. All documents must be dated within three months from the date of the purchase of a qualified electric bicycle. Please check which alternate proof of residency documentation was provided to the retailer to review:

- | | |
|---|---|
| ☐ Computer-generated bill (utility, credit card, doctor, hospital, etc.) | ☐ Printed bank statement |
| ☐ Pre-printed pay stub | ☐ First-class mail (from a government agency or court) |
| ☐ Current homeowner's, renter's, or motor vehicle insurance policy | ☐ Mortgage, lease, or rental contract |
| ☐ Transcript or report card from an accredited school | ☐ Motor vehicle registration |
| ☐ USPS Change of Address Form CNL107 | ☐ DD Form 214 |

If you are unhoused in Colorado and receiving services from a government agency or nonprofit organization, a dated letter on the organization's letterhead stating your situation may be accepted in place of one of the above documents.

- ☐ I attest that I am a Colorado resident who has not previously purchased a qualified electric bicycle that was discounted by a qualified retailer in the same calendar year.

Signature

Date (MM/DD/YY)

Retailer and Bike Information

Please list the name of the qualified retailer where the qualified electric bicycle is being purchased

Salesperson checking affidavit documents and completing Part 2

☐ By checking this checkbox you are verifying that the information provided by the purchaser has been reviewed and meets the criteria from the form instructions.

E-Bike Model

E-Bike Serial Number

E-Bike Price Prior to Discount

Date of Purchase

Date of Delivery

Not all electric bicycles sold at retail qualify for the credit.

Electric bicycles, which include adaptive electric bicycles, must satisfy the following criteria to qualify for the credit:

- Be new at the time of purchase;
- Have 2 or 3 wheels and fully operable pedals;
- Have an electric motor that is 750 watts of power or less;
- Not be gasoline powered;
- Meet independent UL certification standards, UL 2849, UL 2271, or EN 15194; and
- Be a class 1, 2, or 3 electrical assisted bicycle.

☐ By checking this checkbox you are verifying that the e-bike listed above meets all of the criteria listed above.