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## Innovative Motor Vehicle Credit and Innovative Truck Credit Tax Year 2022 Instructions

Use this form to calculate the innovative motor vehicle and innovative truck credit available for the purchase or lease of a qualifying motor vehicle. Please visit [Tax.Colorado.gov](http://Tax.Colorado.gov) prior to completing this form to review our publications about these credits.

Complete Vehicle Information with the vehicle information for each vehicle before proceeding to Credit for Purchase or Lease of Qualifying Motor Vehicle or Truck. Credit for Purchase or Lease of Qualifying Motor Vehicle or Truck shall be used for the purchase or lease of a qualifying motor vehicle or truck.

No credit is allowed for CNG, LNG, and LPG trucks, hydraulic hybrid conversions, idling reduction technologies, aerodynamic technologies, and clean fuel refrigerated trailers purchased, leased, or converted in tax year 2022.

You must complete a separate DR 0617 for each purchased or leased vehicle or truck.

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 network company, please check 'Yes' checkbox. If claiming a credit assigned to you by a transportation network 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 network 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.

### Vehicle Information

**Note:** If ALL information is not completed in Vehicle Information, 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 or truck 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 or leased vehicle or truck.

**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](http://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 Electric Truck** consists of an electric truck with a GVWR of less than or equal to 10,000 lbs but does not include a passenger motor vehicle.
- **Medium Duty Electric Truck** consists of an electric truck with a GVWR greater than 10,000 lbs. and up to 26,000 lbs.
- **Heavy Duty Electric Truck** consists of an electric truck with a GVWR greater than 26,000 lbs.

**Line 6.** Enter the date the vehicle or truck was purchased or leased. Enter mm/dd/yyyy.

**Line 7.** Designate whether the vehicle was purchased new, leased, or long-term leased by a transportation network company by marking the appropriate check box. You may only mark one check box on line 7.

**Line 8.** Use Table 1 to determine the amount of your credit and enter the corresponding dollar amount on line 8. Transfer this amount to the appropriate income tax form where requested.



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**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.

**Table 1. Credit Values for Purchase or Lease of a Qualifying Motor Vehicle or Truck**  
Select and enter the correct amount from this table on line 8 of the form.

Credit Amount:				
Category	Type of Vehicle Fuel	Gross Vehicle Weight Rating (GVWR)	Vehicle Purchase	Vehicle Lease
1	Electric Vehicle or Plug-in Hybrid Electric Vehicle	Light Duty Passenger Vehicle	\$2,500	\$1,500
7	Electric Truck or Plug-in Hybrid Electric Truck	Less than or equal to 10,000 pounds	\$3,500	\$1,750
		Greater than 10,000 pounds but less than or equal to 26,000 pounds	\$5,000	\$2,500
		Greater than 26,000 pounds	\$10,000	\$5,000

\* 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.



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DR 0617 (10/19/22)

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# Innovative Motor Vehicle and Truck Credits Tax Year 2022 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](http://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](http://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? • <input type="checkbox"/> Yes • <input type="checkbox"/> 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? • <input type="checkbox"/> Yes • <input type="checkbox"/> No				
• If you answered yes to the transportation network company question, enter the PUC license number of the TNC in this box.				

## Vehicle or Truck Information

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



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Name	Account Number	
<p>7. Check box for the type of credit claimed:</p> <ul style="list-style-type: none"> <li>• <input type="checkbox"/> a. Purchased new</li> <li>• <input type="checkbox"/> b. Leased</li> <li>• <input type="checkbox"/> c. Long-term lease by a transportation network company</li> </ul>		
<p>8. Use Table 1 to determine the amount of your credit and enter the corresponding dollar amount on line 8</p>	<p>• 8</p>	00

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