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DR 0617 (09/25/25)
COLORADO DEPARTMENT OF REVENUE
Tax.Colorado.gov

Innovative Motor Vehicle and Innovative Truck Credit for a Vehicle You Purchased or Leased

Tax Year 2025 Instructions

Use this form to calculate the innovative motor vehicle and innovative truck credit available for your purchase or lease of a qualifying motor vehicle or truck. You must complete a separate DR 0617 for each qualifying motor vehicle or truck for which you are claiming a credit.

Credits are allowed only for purchases or leases of new qualifying motor vehicles and trucks. Used motor vehicles and trucks do not qualify for the credit. Prior to completing this form, please review Department publications *Income Tax Topics: Innovative Motor Vehicle Credit* and *Income Tax Topics: Innovative Truck Credit*, both of which are available online at Tax.Colorado.gov/current-guidance-publications.

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 you assigned the credit to a motor vehicle dealer or financing entity at the time of purchase or lease, do not complete this form. You may not claim a credit you assigned.

If you are a motor vehicle dealer or financing entity claiming a credit that was assigned to you, complete form DR 0619. Starting in tax year 2024, motor vehicle dealers and financing entities no longer need to complete this form DR 0617 for assigned credits.

Ensure that you are using the correct form for your tax year. Forms and guidance publications for credits for prior tax years are available online at Tax.Colorado.gov.

Taxpayer Information

Enter your name and account number (social security number (SSN), individual taxpayer identification number (ITIN), federal employer identification number (FEIN), or Colorado account number).

Motor Vehicle or Truck Information

Note: If all information is not completed under the section for Motor Vehicle or Truck Information, there will be delays in processing your return and your credit may be denied. For trucks, the gross vehicle weight rating (GVWR) is required in order to determine the allowable credit.

Lines 1 through 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 qualifying motor vehicle or truck.

Line 5. Enter the manufacturer's suggested retail price (MSRP). No credit is allowed for any motor vehicle with an MSRP over \$80,000. This limitation does not apply to qualifying trucks or light-duty passenger vehicles with a GVWR over 8,500 lbs. that qualify for the innovative truck credit. Electric motor vehicles with an MSRP under \$35,000 are allowed an additional credit of \$2,500.



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Line 6. Enter the gross vehicle weight rating (GVWR) for the qualifying motor vehicle or truck. A motor vehicle's or truck's GVWR is the value specified by the manufacturer as the maximum loaded weight of a single or a combination (articulated) vehicle, or its registered gross weight, whichever is greater. The GVWR of a combination (articulated) vehicle, commonly referred to as the "gross combination weight rating" or "GCWR" is the GVWR of the power unit plus the GVWR of any towed unit."

Line 7. Vehicle Type. Indicate the type of motor vehicle or truck for which a credit is being claimed. You may only mark one checkbox per form. For additional information about vehicle types, please see Department publications *Income Tax Topics: Innovative Motor Vehicle Credit* and *Income Tax Topics: Innovative Truck Credit*, both of which are available online at Tax.Colorado.gov/current-guidance-publications.

- **Electric Motor Vehicles** are electric or plug-in hybrid electric motor vehicles with a GVWR of 8,500 lbs. or less.
- **Light-Duty Passenger Motor Vehicles** are electric and plug-in hybrid electric vehicles with a GVWR over 8,500 lbs., including vans, capable of seating twelve passengers or less, but excluding motor homes and motor vehicles designed to travel on three or fewer wheels in contact with the ground.
- **Light-Duty Electric Trucks** are electric and plug-in hybrid electric trucks with a GVWR more than 8,500 lbs. but less than or equal to 10,000 lbs. Do not check this box for any light-duty passenger motor vehicle.
- **Medium-Duty Electric Trucks** are electric and plug-in hybrid electric trucks with a GVWR greater than 10,000 lbs. but less than or equal to 26,000 lbs.
- **Heavy-Duty Electric Trucks** are electric and plug-in hybrid electric trucks with a GVWR greater than 26,000 lbs.

Line 8. Enter the date (mm/dd/yyyy) the qualifying motor vehicle or truck was purchased or leased. If you took possession of the motor vehicle or truck on a different date than you entered into an agreement to purchase or lease the motor vehicle or truck, enter the date on which you took possession of the motor vehicle or truck.

Line 9. Check the applicable box to indicate whether the qualifying motor vehicle or truck was purchased or leased.

A lease must be for a term of at least two years to qualify for the credit. You may only mark one check box on line 9.



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Line 10. Use Table 1 to determine the amount of your credit and enter the corresponding dollar amount on line 10. Transfer this amount to the appropriate income tax form where requested.

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 10 of the form.

Credit Amount:

Vehicle Type	Vehicle Class and Gross Vehicle Weight Rating (GVWR)	Manufacturer's Suggested Retail Price (MSRP)	Credit Amount
Category 1 Electric or Plug-In Hybrid Electric Motor Vehicle (C.R.S. § 39-22-519.7)	8,500 pounds or less	Under \$35,000	\$6,000
Category 1 Electric or Plug-In Hybrid Electric Motor Vehicle (C.R.S. § 39-22-519.7)	8,500 pounds or less	\$35,000 to \$80,000	\$3,500
Category 7 Electric Truck or Plug-in Hybrid Electric Truck (C.R.S. § 39-22-516.8)	Light-Duty Passenger Motor Vehicles with GVWR greater than 8,500 lbs.	Not Applicable	\$3,500
Category 7 Electric Truck or Plug-in Hybrid Electric Truck (C.R.S. § 39-22-516.8)	Light-Duty Trucks (8,501 – 10,000 lbs. GVWR)	Not Applicable	\$3,500
Category 7 Electric Truck or Plug-in Hybrid Electric Truck (C.R.S. § 39-22-516.8)	Medium-Duty Trucks (10,001 – 26,000 lbs. GVWR)	Not Applicable	\$12,000
Category 7 Electric Truck or Plug-in Hybrid Electric Truck (C.R.S. § 39-22-516.8)	Heavy-Duty Trucks (greater than 26,000 lbs. GVWR)	Not Applicable	\$12,000

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



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2025 Innovative Motor Vehicle and Innovative Truck Credit for a Vehicle You Purchased or Leased

Last Name or Business Name

First Name

Middle Initial

SSN or ITIN

FEIN

Colorado Account Number

Motor Vehicle or Truck Information

- 1. Vehicle or Truck Model Year
- 2. Vehicle or Truck Make
- 3. Vehicle or Truck Model
- 4. Vehicle Identification Number (VIN)
- 5. Manufacturer's Suggested Retail Price (MSRP)
- 6. Vehicle or Truck Gross Vehicle Weight Rating (GVWR)
- 7. Qualifying Vehicle Type:
 - Electric Motor Vehicle
 - Heavy-Duty Electric Truck
 - Medium-Duty Electric Truck
 - Light-Duty Electric Truck
 - Light-Duty Passenger Motor Vehicle
- 8. Date of purchase or lease (MM/DD/YYYY)
- 9. Check box for the type of credit claimed:
 - a. Purchased
 - b. Leased for a term of at least 2 years
- 10. Use Table 1 to determine the amount of your credit and enter the corresponding dollar amount on line 10

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

