

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	
Part 2. Lessee Information				
Name of Lessee				
Address of Lessee				
Name of Driver				
Address of Driver				
Part 3. Lessor Information				
Name of Lessor				
Address of Lessor				
Name of Delivery Agent				
Address of Delivery Agent				
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:	\$	Tax Rate	Tax Remitted with DR 0100	Tax Remitted with DR 0026
State		2.9%	\$	\$
RTD/SCFD Name		%	\$	\$
Statutory City Name (if applicable)		%	\$	\$
Special District Name		%	\$	\$
County Name		%	\$	\$
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)		Tax Rate	Tax Remitted to City	Tax Remitted with DR 0026
Taxable Amount:	\$	%		\$
Number of Months Lease is to Run:				
Part 6. Total Amount Due with DR 0026				
Sum of amounts in Parts 4 and 5 under "Tax Remitted with DR 0026"				\$