

DEPARTMENT OF REVENUE

Division of Motor Vehicles – Vehicle Services Section

1 CCR 204-10

RULE 52. RESIDENCY DOCUMENTATION

Basis: The statutory basis for this rule is section 42-3-103, C.R.S.

Purpose: The purpose of this rule is to clarify the documents needed to prove the date of establishing residence for the calculation of prorated registration taxes and fees owed, pursuant to section 42-3-103, C.R.S.

1.0 Definitions

- 1.1 “Department” refers to the Department of Revenue.
- 1.2 “DR 2504” is the Department of Revenue’s Colorado Residency Establishment form.
- 1.3 “DR 2444” is the Department of Revenue’s Statement of Fact form.

2.0 Documentation

- 2.1 For vehicles that are currently or were previously registered in another state, the out of state registration, with the dates of registration, must be provided, per section 42-3-103(4)(a)(II)(A), C.R.S. Acceptable documentation includes:
 - a. The original Out of State title;
 - b. A copy of the Out of State title;
 - c. Paper or electronic form of documentation from an Out of State DMV showing current vehicle registration and ownership; or
 - d. Electronic Lien Provider documents provided by the registering jurisdiction, who did not hold title, for suspense registration purposes.
- 2.2 For any vehicle not previously registered, a Bill of Sale with the purchase date must be provided.
- 2.3 The owner must submit a DR 2504 and documentation to calculate the prorated taxes and fees owed from the date the owner became a resident of Colorado to the date the

owner applied to register the vehicle, pursuant to section 42-3-103(4)(a)(II)(C), C.R.S. The Department will accept one of the following as evidence of Colorado residency, per section 42-3-103(4)(a)(III), C.R.S.

- a. One of the following identification documents:
 1. Colorado driver's license or identification card;
 2. Voter registration card;
 3. Colorado college/university enrollment papers or student ID card showing date of enrollment; or

- b. One of the following employment documents:
 1. Pay stubs from an employer located in Colorado;
 2. Signed letter from employer that is written on employer letterhead and verifies employment start date;
 3. Signed job offer letter on employer letterhead; or

- c. One of the following documents related to the ownership or operation of a business:
 1. A copy of the owner's tax return (corporation or sole ownership);
 2. A copy of the Statement of Trade Name of an Individual form that the individual filed to establish the alternative business name (sole ownership);
 3. Articles of organization (for an LLC); or

- d. One the following housing documents:
 1. Property tax receipt;
 2. Utility bill indicating the utility service start date;
 3. Lease/rental agreement that includes start date;
 4. Mortgage statement that includes start date;
 5. Deed of ownership for residence;

6. Other evidence deemed by the Department to be satisfactory evidence of residency; or
7. DR 2444 if none of the above documents exist for the customer.

3.0 Appeals

- 3.1 A vehicle owner who has received a notice of denial may, within 60 days of the date of the notice of denial, request a hearing on the denial by submitting a written request for hearing with the Hearings Division.
- 3.2 The hearing shall be held at the Department of Revenue, Hearing Section. The presiding hearing officer shall be an authorized representative designated by the Executive Director. The Department's representative need not be present at the hearing unless the presiding hearing officer requires his or her presence or the vehicle owner requests his or her presence in writing. If the Department's representative is not present at the hearing, the hearing officer has the discretion to consider any written documents and affidavits submitted by the Department.