



151305 19999

Gross Conservation
Easement Donor Schedule

Form header with fields: Last Name or Business Name, First Name, Middle Initial, SSN, Colorado Account Number, FEIN, Tax Year Ending (YYYY)

The appropriate parts of this form must be attached to your Colorado income tax return each year you have activity regarding a gross conservation easement credit or remaining add back of a related federal charitable deduction. A jointly filing couple should only submit one form.
If your only activity is using credit transferred to you and/or carried forward from a previous year, then skip to part G and do not file this main form DR 1305.

Part A: New Donors

Complete this part if your name is on a new Tax Credit Certificate for this tax year. You must also submit the following attachments:

- 1) Federal Form 8283 / Summary of Qualified Appraisal
2) Tax Credit Certificate from Division of Real Estate

Questions 1 and 2 regarding permit approval and planned series of transactions.

Part B: Members Of Pass-Through Entity Donors

Complete this part if you are a subsequent member of a donor entity. All members must file a return with this form in order to claim and qualify their allocated credit.

- 3. Name of pass-through donor AND any subsequent entity(s) through which this credit is allocated to you, if applicable.
4. Colorado Account Number(s) of the pass-through entity(s), if applicable.

Part C: Donor Distribution of Credit

Complete this part each year you claim, transfer, or pass-through a credit. All donors must file a return with form DR 1305 in order to claim and qualify their allocated credit.

Questions 5 through 12 regarding date of donation, tax credit certificate number, federal income tax deduction, and credit amounts.



151305 29999

Name	Account Number
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13. Total credit you transferred from this donation for previous tax years (through the due date of your previous return, usually April 15).	● \$
14. Your credit remaining, Line 12 minus Line 13.	\$
15. Total credit you transferred for this tax year (through the due date of this return, usually April 15). Provide detail in Part E.	● \$
16. Your credit to use or pass-through, Line 14 minus Line 15. If this amount is greater than \$0, then you must account for it in Parts F and/or G.	\$

Part D: Donor Addback Of Federal Deduction

Complete this part each year you claim, use, or carryforward a federal charitable deduction from a conservation easement.

Addback Calculation	From Current Easements	From Older Easements	Totals
17. Total potential addback. Enter Line 10, or your allocated credit as calculated in a previous year. ● \$			
18. Addback in prior years. ● \$			
19. Potential addback for this year. Enter Line 17 minus Line 18, or the amount from older easements carried forward to this year. \$ ● \$	\$	● \$	\$
20. Addback for this year. Enter the smaller of Line 19 or your allowed federal deduction from these easements. Include the total as an addition to federal taxable income on your return. ● \$	● \$	● \$	\$
21. Potential addback carried forward to next year, Line 19 minus Line 20. \$	\$	\$	\$

Parts E–G: Attach As Applicable

For paper returns, these parts are on separate pages.

Photocopy and submit additional pages as needed.

For additional information regarding the gross conservation easement credit, see FYI Income 39 and the Alpha Index at www.TaxColorado.com