



Gross Conservation Easement Donor Schedule

| | | | | |
|---------------------------------|------------------------------|-----------------|-----------------------------|---------------------|
| 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 addback 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**

| | | |
|---|------------------------------|-----------------------------|
| 1. Did you make this easement donation in order to get a permit or other approval from a local or other governing authority? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 2. Is this easement donation part of a series of transactions you have planned? If this is the first donation of a planned series, then mark "yes" even though it is possible that any future donations will not occur. | <input type="checkbox"/> Yes | <input type="checkbox"/> No |

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

| | |
|--|------|
| ● 5. Date of donation (deed completed) (MM/DD/YY) | |
| ● 6. Tax Credit Certificate Number (for donations in 2011 and later) (TCC-YYYY-###) | |
| ● 7. Did you claim a federal income tax deduction from this conservation easement? <input type="checkbox"/> Yes. Complete Part D, unless you are a pass-through entity. <input type="checkbox"/> No | |
| 8. Total potential credit from this donation for all donors. See FYI Income 39 for the appropriate calculation. | ● \$ |
| 9. Your total percent interest in the easement. | ● % |
| 10. Your total allocated credit, line 8 multiplied by line 9. This amount is subject to the federal charitable deduction addback in Part D below. | \$ |
| 11. Credit transferred by pass-through entity donor(s) on your behalf, if applicable. | ● \$ |
| 12. Credit you received from this donation, Line 10 minus Line 11. | \$ |
| 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 Tax Information Index at www.TaxColorado.com or contact the Department of Revenue at 303-238-7378.





Gross Conservation Easement Credit Transfer Schedule

| | | | |
|---|---------------------------------|-----------------|----------------------|
| Tax Credit Certificate Number (TCC-YYYY-###) ● | Last Name or Business Name ● | First Name ● | Middle Initial ● |
| SSN ● | Colorado Account Number ● | FEIN ● | Tax Year Ending ● |

Part E: Donor's Transfer Of Credit

Complete this part if you transferred credit for this tax year. The validity of each credit share depends on a return being filed with form DR 1305 for the donor(s), including any subsequent members. A disregarded entity not filing a return should only be listed parenthetically with its filing taxpayer.

22. Detail of credit you transferred from this donation for this tax year. Total must equal Line 15.

| ● Name of Transferee | ● SSN | ● Colorado Account Number | ● Date of Transfer | ● Amount of Credit |
|----------------------|-------|---------------------------|--------------------|--------------------|
| | | | | \$ |
| | | | | \$ |
| | | | | \$ |
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| | | | | \$ |
| | | | | \$ |
| | | | | \$ |
| | | | | \$ |
| | | | | \$ |

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Gross Conservation Easement Credit Pass-Through Schedule

| | | | |
|---|---------------------------------|-----------------|----------------------|
| Tax Credit Certificate Number (TCC-YYYY-###) ● | Last Name or Business Name ● | First Name ● | Middle Initial ● |
| SSN ● | Colorado Account Number ● | FEIN ● | Tax Year Ending ● |

Part F: Donor's Pass-through Of Credit

Complete this part if you are a pass-through entity with credit that you did not transfer for this tax year. If you are filing a composite return, then also complete Part G. The validity of each credit share depends on a return being filed with form DR 1305 for the donor(s), including any subsequent members. A disregarded entity not filing a return should only be listed parenthetically with its filing taxpayer.

23. Detail of credit distributed to this entity's members. Total of Line 23 plus Part G Line 30 must equal Line 16.

| ● Name of Member | ● SSN | ● Colorado Account Number | ● Percent of Credit | ● Amount of Credit |
|------------------|-------|---------------------------|---------------------|--------------------|
| | | | % | \$ |
| | | | % | \$ |
| | | | % | \$ |
| | | | % | \$ |
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| | | | % | \$ |

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Gross Conservation Easement Credit Use Schedule

| | | | | |
|---------------------------------|------------------------------|-----------------|----------------------|---------------------|
| Last Name or Business Name ● | | First Name ● | | Middle Initial ● |
| SSN ● | Colorado Account Number ● | FEIN ● | Tax Year Ending ● | |

Part G: Use Of Credit
 Complete this part if you are using, carrying forward, or abandoning credit on this tax return. The validity of each credit share depends on a return being filed with form DR 1305 for the donor(s), including any subsequent members. A disregarded entity not filing a return should only be listed parenthetically with its filing taxpayer.

| ● 24. What type of taxpayer are you for each credit? | a. ● <input type="checkbox"/> a transferee ● <input type="checkbox"/> a type of donor | b. ● <input type="checkbox"/> a transferee ● <input type="checkbox"/> a type of donor | c. ● <input type="checkbox"/> a transferee ● <input type="checkbox"/> a type of donor | d. ● <input type="checkbox"/> a transferee ● <input type="checkbox"/> a type of donor | e. Totals (Attach additional pages if necessary, and only enter overall totals on the final page.) |
|--|---|---|---|---|--|
| ● 25. From whom did you receive each credit? (If you are a non-pass-through donor, then list yourself. If you are a pass-through entity filing a composite return, then list the composite members.) | | | | | |
| ● 26. Their Social Security Number or Federal Identification Number OR | | | | | |
| ● 27. Their Colorado Account Number | | | | | |
| ● 28. Tax Credit Certificate Number (2011 or later donations only) (TCC-YYYY####) | | | | | |
| ● 29. Date you received the credit | | | | | |
| ● 30. Total credit available for you to use. (Enter the amount you purchased, the amount from Line 16, or the allocated amount available for each composite member). | ● \$ | ● \$ | ● \$ | ● \$ | |
| ● 31. Credit you used in prior years | ● \$ | ● \$ | ● \$ | ● \$ | |
| 32. Credit available for you to use this year, Line 30 minus Line 31. (Enter the Total on form 104CR Line 32a, or form 112CR line 21a, if applicable.) | \$ | \$ | \$ | \$ | \$ |
| 33. Credit you are using this year. (Enter the Total on form 104CR Line 32b, form 105 Schedule G Line 7, form 106 Line 14, or form 112CR Line 21b.) | ● \$ | ● \$ | ● \$ | ● \$ | \$ |
| 34. Credit abandoned | ● \$ | ● \$ | ● \$ | ● \$ | \$ |
| 35. Credit carried forward to next year, Line 32 minus Lines 33 and 34. | \$ | \$ | \$ | \$ | \$ |

Photocopy and submit additional pages as needed.

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